

To view this meeting, the livestream link is: <https://vimeo.com/event/729428>

To make a public comment, the call in number is

(US) (US) +1 619-728-5452 PIN: 313 895 464#

Regular BOE Agenda
January 27, 2026

Council Chambers
3 Primrose St.
Newtown, CT 06470
7:00 PM

As stewards of Newtown Public Schools, we commit to conducting ourselves with honesty, integrity, and respect. Guided by Newtown's Core Values and the Portrait of a Graduate, we will strive to prepare every student to think critically and innovate with curiosity; adapt, persevere, and pursue goals with strategic focus; act with compassion, collaborate across differences, and communicate with clarity. We hold ourselves to the same attributes we seek to instill in our students, embodying them in our work together.

AGENDA

1. PLEDGE OF ALLEGIANCE
2. CONSENT AGENDA
 - A. Action on Minutes of January 10, 2026
 - B. Action on Minutes of January 13, 2026
 - C. Action on donations received from Newtown Education Foundation in the amount of \$250 each to Sandy Hook Elementary, Hawley Elementary, Middle Gate Elementary, Newtown Middle School, Newtown High School and Reed Intermediate School.
 - D. Correspondence Report
3. **PUBLIC PARTICIPATION
4. REPORTS
 - A. Chair Report
 - B. Superintendent's Report
 - C. Committee and Liaison Reports
 - D. Student Representative Report
 - E. Action on Financial Report for December 2025
5. OLD BUSINESS
 - A. Discussion of Proposed 2026-2027 Budget
6. **PUBLIC PARTICIPATION
7. 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. Per [Board Policy 9325](#), we request that speakers be respectful and limit comments to not more than three minutes, and we note that public complaints about employees are not permitted during meetings. All such concerns should instead be submitted to the Superintendent. 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 Board: NewtownBOE@newtown.k12.ct.us

Please Note: These minutes are pending Board approval.

**Board of Education
Newtown, Connecticut**

Minutes of the Board of Education Special Meeting held on January 10, 2026 at 8:30 a.m. beginning in the Newtown High School lobby, 12 Berkshire Road, Sandy Hook, CT.

Alison Plante, Chair
Doria Linnetz, Vice Chair
Donald Ramsey, Secretary
Christopher Gilson
Melissa Beylouni

Anne Uberti, Superintendent
Frank Purcaro, Assistant Superintendent
Kim Longobucco, Principal, NHS
Jim Ross, Principal, NMS
Jenna Connors, Principal, Middle Gate

Also present: First Selectman Bruce Walczak, Michelle Embree Ku (Legislative Council), Ben Ruben (Legislative Council), Donna Rahtelli (Legislative Council), John Fletcher (Chair, Board of Finance), Steve Goodridge (Board of Finance - BOE CFF Committee Liaison)

Item 1 - Call to Order

Ms. Plante called the meeting to order at 8:32 a.m.

Item 2 - Building Tour of Newtown High School

The group toured areas of Newtown High School.

Item 3 - Building Tour of Newtown Middle School

The group toured areas of Newtown Middle School.

Item 4 - Building Tour of Middle Gate School

The group toured areas of Middle Gate School.

Item 5 - Adjournment

MOTION: Ms. Linnetz moved to adjourn. Mr. Ramsey seconded. Motion passes unanimously and the meeting was adjourned at 11:52 a.m.

Respectfully submitted:

Donald Ramsey
Secretary

Please Note: These minutes are pending Board approval.

**Board of Education
Newtown, Connecticut**

Minutes of the Board of Education meeting held on January 13, 2026 at 7:00p.m.

Council Chambers, 3 Primrose Street, Newtown.CT.

Present: A. Plante, Chair, D. Linnetz, Vice Chair, D. Ramsey, Secretary, J. Vouros, S. Tomai
C. Gilson, (Remote) M. Beylouni

Staff: A. Uberti, Superintendent, F. Purcaro, Assistant Superintendent, T. Gouveia, Director of
Business, J. DeStefano, Grants Specialist, G. Salas, Director Finance (Remote)

Mrs. Plante called the meeting to order at 7:00 p.m.

Item 1 – Pledge of Allegiance

Item 2 – Consent Agenda

MOTION: Mr. Vouros moved that the Board of Education approve the Consent Agenda which includes the minutes from December 16, 2025 as well as the Correspondence Report. Ms. Tomai seconded. Motion passes unanimously.

MOTION: Mr. Vouros moved that the Board move the discussion and possible action on the Town Medical Self-Insurance Fund Strategic Plan before the budget presentation in the agenda. Ms. Tomai seconded. Motion passes unanimously.

MOTION: Mr. Vouros moved that the Board move the discussion and possible action on accepting the CT Grown for CT Kids FY26 Grant to be before the budget presentation in the agenda. Ms. Tomai seconded. Motion passes unanimously.

Item 3 - Public Participation -None

Item 4 - Reports

Chair Report: Mrs. Plante spoke about the budget process. Questions will be discussed at the January 27th and 29th meetings. Mrs. Plante urged the public to stay engaged in the process.

Superintendent's Report: Mrs. Uberti started by acknowledging the passing of Newtown High School senior Abigail Greene. Details for a Memorial Service and Funeral Services will be shared via social media. Mrs. Uberti requested a moment of silence to remember Abby. Mrs. Uberti then moved on to address the missed school day prior to Winter Break. December 23rd was a scheduled Early Dismissal Day so she is reviewing contractual obligations to find the most equitable way to put this day back into the calendar. This change will come to the Board for a vote as it represents a change to the 2025-2026 School Calendar.

Committee and Liaison Reports:

Mr. Ramsey acknowledged the excellence of this year's Capstone Projects and congratulated the students, staff and Dr. Longobucco on the high level quality of the presentations and noted that the powerful learning that comes when students share their passion with others is incredible. Mr. Vouros reiterated how well the Capstone Projects were done this year.

Student Representatives Report: Ms. DiNoto acknowledged the passing of fellow student Abigail Greene and noted that students have been utilizing counselor resources at the high school for support. Ms. DiNoto also updated the Board on current club accomplishments and activities. Of note, the NHS Yearbook is fundraising by selling Senior Ad Pages, the Boys Track Team set a new school record in the 4x200 relay at the Yale Armory on January 8th, the Winter Wonderland Capstone was a big success and the Coding Club is sharing their love of computers with the elementary schools in town. Mr. Ramsey applauded the vertical work between high school and elementary Newtown students.

Item 5 - Old Business:

Glenys Salas, Director of Finance for the Town of Newtown, took questions on her previously presented revisions to the Town Medical Self-Insurance Strategic Plan from the December 16th BOE Meeting. She addressed questions from Mrs. Beylouni about the Stop Loss Insurance, concerns about transparency and communication from Dr. Gilson and emphasized that all information is available to the public and she's always available to answer questions. Mrs. Uberti emphasized that the town has been proactive in including the BOE on all updates and that we're on the right path in ensuring clear communication moving forward.

MOTION: Mr. Vouros moved that the Board approve the Town Medical Self-Insurance Strategic Plan. Mr. Ramsey seconded. Motion passes unanimously.

Item 6 - New Business:

Discussion opened about the possible acceptance of the CT Grown for CT Kids FY26 Grant Contract. Full details of the grant were referenced and are attached to the agenda.

Judit DeStefano addressed questions about where this grant could be utilized within the district. She stated that the funding opportunity can drive the decision on where the grant is utilized, but that she always attempts to meet the needs and requests of all administrators.

MOTION: Mr. Vouros moved that the Board approve the Superintendent's acceptance of the CT Grown for CT Kids FY26 Grant Contract on behalf of the district. Mr. Ramsey seconded. Motion passes unanimously.

Item 7 – Presentations

Mrs. Uberti presented the 2026-2027 proposed budget. She emphasized that this budget represents months of thoughtful analysis, collaboration and dedication with the goal of working to align financial priorities with our district’s mission to provide a high-quality education for every student. The full budget presentation is attached to the agenda and posted on the Newtown Public School District Website. The final budget proposal is \$96,086,919, which is a 4.73% increase.

Mrs. Uberti addressed questions from Dr. Gilson about contractual salary increases, questions from Ms. Beylouni about security negotiations and received positive feedback from Mr. Vouros with regard to the budget request for a Dean of Students at NMS.

Mrs. Plante noted that tonight’s presentation is a high level view of the budget and that further questions would be captured via a shared Google document for public review. The Board will reconvene on January 27th.

Item 8 – Public Participation -None

Item 9 - Adjournment

MOTION: Mr. Vouros moved to adjourn the meeting at 8:27 p.m. Mr. Ramsey seconded. Motion passes unanimously.

Respectfully Submitted:

Donald Ramsey, Secretary

Newtown Education FOUNDATION

November 12, 2025

Dear Dr. Gombos,

As you know, the Newtown Education Foundation has worked for nearly a decade to help bring exciting STEAM opportunities to all Newtown students.

Although the organization officially closed last year, we wanted to ensure that our remaining funds are distributed directly to each of the schools in Newtown, in order to continue to foster creativity, curiosity, and innovation in our schools.

Whether through classroom projects, after-school clubs, or STEAM learning materials, we hope this contribution helps support the amazing work you are doing.

Respectfully,

Jamie Pacuk

Jamie Pacuk
NEF Chairperson

The Newtown Education Foundation Inc PO Box 3524 Newtown, CT 06470		LOOK FOR: 3D hologram foil across top Heat-reactive circle in upper-right corner	252 51-7229/2211
Pay to the Order of	Sandy Hook Elementary School	Date	January 4, 2025
	Two hundred fifty and 00/100		\$ 250 - Dollars
Newtown Savings Bank			
For	NEF donation		
⑆ 221172296⑆ 200 289 929⑆ 0252			

Security Check



Newtown Public School District

Newtown Board of Education

Correspondence Report

01/13/2026 – 01/26/2026

Date	Sender Name	Subject
01/13/2026	Alison Plante	Fwd: Action Requested: Designate your CAGE Liaison
01/15/2026	Pullmand & Comley LL	Pullmand & Comley Names Melinda B. Kaufmann to Member and Welcomes John T. Cigno to the Firm
01/16/2026	Anne Uberti	Friday Notes 1.16.2026
01/18/2026	Alison Plante	Weekly Update – January 18, 2026
01/20/2026	Anne Uberti	NPS Weekly Update 1.20.2026
01/21/2026	Laura Main	Fwd: Please Help Keep the Beat Alive – NHS Drumline Fundraiser
01/21/2026	Anne Uberti	Fwd: With Heartfelt Gratitude to Newtown High School
01/23/2026	Mandi Pseno	Budget Object Report
01/23/2026	Anne Uberti	Friday Notes 1.23.2026

The Correspondence Report reflects a periodic summary of correspondence received by the Newtown Board of Education. In accordance with applicable privacy laws and Board policies, certain communications may be excluded from the Report from time to time.

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
DECEMBER 31, 2025**

Quarterly Financial Update – October - December 2025

The second quarter financial report provides a year-to-date snapshot of district expenditures, encumbrances, and anticipated obligations. To reflect a more accurate projection of our year-end position, most of the unencumbered balances are accounted for in the anticipated obligations column and projected as a “full-spend”.

In the month of December, the district expended approximately **\$7.1 million** on all operations. Of this amount, **\$4.5 million** represented salaries and **\$2.6 million** covered all other expenditure categories. At this time, overall spending trends appear to be within normal limits.

Year-to-date the district has expended **\$41,095,948**, encumbered **\$38,250,597**, of which \$32.4M relates to salaries. In addition, **\$12,088,378** has been accounted for in anticipated obligations. This results in a projected year-end balance of **\$309,722**, expending **99.66%** of the total budget.

Over the past three months, the district’s balance has **increased by \$46,627** primarily due to the anticipated receipt of our excess cost grant. In addition, our salary accounts continue to be a significant driver of this positive position and will most likely remain throughout the balance of the year.

TRANSFER REQUEST

This itemized estimate includes a transfer request related primarily to salary adjustments. The request includes remaining salary adjustments resulting from the recently negotiated contract with our paraprofessionals and job coaches.

- Transfer from certified turnover, \$63,775 & non-certified salary adjustments, \$162,278 to paraeducators and job coach salary accounts totaling \$226,053

In addition, we are requesting a transfer in salary adjustments for our security staff and behavioral therapists. While negotiations with these employee groups are still ongoing, these adjustments are included to more accurately reflect anticipated staffing costs for the current year and to better align our expenditures with the 2026-27 budget request.

- Transfer from non-certified salary adjustments to security & behavior therapists salary accounts in the amount of \$59,977

Lastly, this request includes a transfer from out-of-district tuition to cover increased expenditures for professional nursing services as well as contracted services for behavioral therapist support. These areas of deficit have been shared with the Board each month, and additional information is available in the minutes of the Board’s CFF Subcommittee meetings.

- Transfer from out-of-district tuition to professional services for \$106,640 and contracted services in the amount of \$148,600 for a total of \$255,240

Key Financial Highlights

SALARY ACCOUNTS

- **Overall Position:** While overall salary accounts remain positive, certified salary accounts have now dipped into the red, displaying a negative balance. At the same time, non-certified salary accounts have increased due to transfer requests reflecting anticipated wage adjustments associated with ongoing union negotiations.
- **Certified Salaries:**
The certified salary group shows a **negative balance of -\$83,104**, which can mostly be attributed to the transfer request (see above) as well as a projected increase in costs for subs and interns (approximately \$20,000).
- **Non-Certified Salaries:**
The non-certified group shows a **projected surplus of \$289,648**, primarily due to unfilled positions and savings from turnover. As of December, the district had approximately six vacancies within the paraprofessional bargaining unit, one part-time nursing position, and one vacancy in the business office. A portion of this projected surplus is expected to be absorbed upon the completion of the two bargaining unions that we continue to negotiate with.

EMPLOYEE BENEFITS

- All benefit accounts are projected to remain within budget at this time. Within the next few months, we will recalculate FICA/MCR and pension accounts.

PROFESSIONAL SERVICES

- **Professional Services currently reflects a small balance.** This account, which includes nursing services as well as other pupil services, now reflects a relatively flat balance following a recent transfer request that was initiated to cover the cost of nursing services for two students.

PURCHASED PROPERTY SERVICES

- The accounts within Purchased Property Services have remained relatively stable. We are currently showing a small **deficit of -\$10,621**.
- This object also houses our building site repair accounts and while it is still early in the year, we are hopeful that proactive repairs completed last year, such as the high school roof and rooftop unit replacements and repairs, will help mitigate the need for unanticipated expenditures that could negatively impact our budget. At this time, we anticipate that the accounts will be fully expended by year-end. However, historical trends indicate that we often exceed our budget in these contingency repair accounts.

- The deficit found in equipment repairs, stems from a significant repair to one of the districts' vans used for the Newtown Community Partnership Program (NCP), which required a transmission replacement. The district operates three vehicles for its NCP program, serving students aged 18–22. Students are transported to various job site with their job coaches. These vehicles are now approaching 10 years of age and the need for repairs has increased.

OTHER PURCHASED SERVICES

- **Contracted Services**

The overall balance of this object continues to stay on track; however, over the prior month, there have been significant changes within the various contracted service accounts. We have requested a transfer of \$100,000 to cover costs for our contracted BT's, as well as a transfer of \$48,600 to cover the costs of a nursing service that has been provided to one of our NCP students. As an offset to these costs, a portion of our excess cost grant has been applied to this totaling \$67,931. However, despite the large grant allocation, these accounts continue to display a large negative balance which can be attributed to our contracted BT service.

- **Transportation Services**

Transportation Services currently reflects a negative balance of **-\$170,000**, representing a slight change from the prior month. This variance is driven by the same ongoing challenges previously reported, with no material changes during the period. While the balance may improve modestly, these accounts are expected to remain in a negative position through year-end.

The updated excess cost grant allocations have now been included in these accounts. In-district buses will receive \$4,761 in allocated funding, while out-of-district buses will receive \$463,547. The significant increase in the out-of-district allocation reflects higher costs under the district's new transportation contract.

- **Out-of-District Tuition**

Currently, this account displays a positive position of **\$312,394**. This are of the budget can be somewhat volatile and subject to unpredictable swings. However, we have seen some stability over the past few months with the most significant change (since this report was last written) being found in our excess cost grant. Due the higher reported costs in out-of-district tuition, we are slated to receive \$228,266 over the budget. It is important to note that the higher the receipt is in grant revenue, the higher the actual expenditures. It's also important to point out that there are many factors and changes that occur after the budget is developed that impact this account.

SUPPLIES

- Our supply accounts are beginning to experience some pressure as we begin to move into the winter months. This object currently displays a negative balance of \$17,000 which can be attributed to our energy accounts.
 - **Electricity**

Last year, the District experienced a significant increase in costs after the Public Utilities Regulatory Authority (PURA) approved an unexpected and substantial adjustment to public benefits charges, affecting districts statewide. Over the past few months, we have seen a decrease in these combined charges, and we are pleased to report that our projections to date appear to be on target.
 - **Natural Gas**

In contrast to electricity, we have seen a spike in demand charges for natural gas. While there is no new information regarding regulatory changes that would negatively impact rates, historical trends indicate that demand charges typically increase during the colder months and are influenced by fluctuations in temperature. Another factor affecting natural gas demand rates is electricity consumption. Natural gas is used to generate electricity in turbines; therefore, higher electricity demand on the grid can result in higher natural gas demand costs. Over the prior month, we have noticed an increase of 73%. While this account is currently showing a balance of **-\$56,000**, we're hopeful that in the months ahead the data will start to show a change in direction.

PROPERTY EQUIPMENT & MISCELLANEOUS

- Over the past month, technology, other equipment, and membership accounts have remained within normal spending limits. These accounts continue to track on target, with any deviations arising only from specific projects or unforeseen emergencies, which would be reported to the Board.

EXCESS COST GRANT UPDATE

- The Excess Cost Grant helps the district offset the extraordinary costs of educating students in out-of-district placements. These are students who cannot be effectively served in our public schools, typically due to specialized services that are required. These placements are made only after a thorough review with administrators, parents, and other stakeholders, and must be outlined in the student's Individualized Education Program (IEP). The amount the district is responsible for is calculated using the formula $4.5 \times \text{NCEPP}$ (the average per-student expenditure). Costs above this amount are reimbursed by the state at a percentage rate, typically around 70%. For this year, the reimbursement rate appears to be estimated at 67–68%. However, it's important to note that the state's rate can fluctuate based on their internal calculations, budget and the number of excess cost grant claims submitted by other districts statewide. Attached is a timeline so you can see how this important grant is recalculated and submitted throughout the year.

Tanja Gouveia
Director of Business & Finance
January 21, 2026

**NEWTOWN BOARD OF EDUCATION
2025-26 BUDGET SUMMARY REPORT
FOR THE MONTH ENDING DECEMBER 31, 2025**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2024 - 2025	2025- 2026 APPROVED BUDGET	YTD TRANSFERS 2025- 2026	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
GENERAL FUND BUDGET											
100	SALARIES	\$ 56,235,313	\$ 57,241,834	\$ -	\$ 57,241,834	\$ 23,376,632	\$ 32,397,671	\$ 1,467,531	\$ 1,260,987	\$ 206,544	99.64%
200	EMPLOYEE BENEFITS	\$ 13,615,332	\$ 15,955,591	\$ -	\$ 15,955,591	\$ 8,215,249	\$ 131,159	\$ 7,609,183	\$ 7,609,181	\$ 2	100.00%
300	PROFESSIONAL SERVICES	\$ 624,970	\$ 699,864	\$ 106,640	\$ 806,504	\$ 353,348	\$ 137,544	\$ 315,611	\$ 313,823	\$ 1,789	99.78%
400	PURCHASED PROPERTY SERV.	\$ 1,736,953	\$ 1,970,169	\$ -	\$ 1,970,169	\$ 883,231	\$ 338,202	\$ 748,736	\$ 759,357	\$ (10,621)	100.54%
500	OTHER PURCHASED SERVICES	\$ 11,110,494	\$ 11,687,061	\$ (104,351)	\$ 11,582,710	\$ 6,472,195	\$ 5,131,863	\$ (21,348)	\$ (50,357)	\$ 29,008	99.75%
600	SUPPLIES	\$ 3,433,354	\$ 3,549,863	\$ (2,289)	\$ 3,547,574	\$ 1,566,898	\$ 95,130	\$ 1,885,546	\$ 1,902,546	\$ (17,000)	100.48%
700	PROPERTY	\$ 391,070	\$ 453,718	\$ -	\$ 453,718	\$ 164,045	\$ 17,609	\$ 272,064	\$ 272,064	\$ -	100.00%
800	MISCELLANEOUS	\$ 76,658	\$ 86,544	\$ -	\$ 86,544	\$ 64,350	\$ 1,418	\$ 20,776	\$ 20,776	\$ -	100.00%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
TOTAL GENERAL FUND BUDGET		\$ 87,224,144	\$ 91,744,644	\$ 0	\$ 91,744,644	\$ 41,095,948	\$ 38,250,597	\$ 12,398,099	\$ 12,088,378	\$ 309,722	99.66%
900	TRANSFER NON-LAPSING <i>(unaudited)</i>	<i>\$ 170,588</i>									
	<i>amount recommended for transfer into BoE's Non-Lapsing Fund</i>										
GRAND TOTAL		\$ 87,394,731	\$ 91,744,644	\$ 0	\$ 91,744,644	\$ 41,095,948	\$ 38,250,597	\$ 12,398,099	\$ 12,088,378	\$ 309,722	99.66%

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2024 - 2025	2025- 2026 APPROVED BUDGET	YTD TRANSFERS 2025- 2026	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
100	SALARIES										
	Administrative Salaries	\$ 4,482,797	\$ 4,334,307	\$ 22,712	\$ 4,357,019	\$ 2,143,759	\$ 2,258,634	\$ (45,374)	\$ 4,598	\$ (49,972)	101.15%
	Teachers & Specialists Salaries	\$ 35,826,938	\$ 36,487,451	\$ (86,487)	\$ 36,400,964	\$ 14,041,698	\$ 22,284,967	\$ 74,299	\$ 35,265	\$ 39,034	99.89%
	Early Retirement	\$ 13,000	\$ 76,000	\$ -	\$ 76,000	\$ 76,309	\$ -	\$ (309)	\$ -	\$ (309)	100.41%
	Continuing Ed./Summer School	\$ 136,964	\$ 133,394	\$ 1,679	\$ 135,073	\$ 94,831	\$ 28,829	\$ 11,413	\$ 11,413	\$ -	100.00%
	Homebound & Tutors Salaries	\$ 163,771	\$ 172,919	\$ 2,621	\$ 175,540	\$ 61,193	\$ 62,552	\$ 51,795	\$ 37,031	\$ 14,764	91.59%
	Certified Substitutes	\$ 894,415	\$ 889,140	\$ -	\$ 889,140	\$ 380,817	\$ 313,438	\$ 194,885	\$ 281,508	\$ (86,623)	109.74%
	Coaching/Activities	\$ 712,091	\$ 730,180	\$ -	\$ 730,180	\$ 213,740	\$ 3	\$ 516,437	\$ 516,437	\$ -	100.00%
	Staff & Program Development	\$ 117,219	\$ 107,450	\$ -	\$ 107,450	\$ 14,000	\$ 82,259	\$ 11,191	\$ 11,191	\$ -	100.00%
	CERTIFIED SALARIES	\$ 42,347,194	\$ 42,930,841	\$ (59,475)	\$ 42,871,366	\$ 17,026,348	\$ 25,030,681	\$ 814,337	\$ 897,441	\$ (83,104)	100.19%
	Supervisors & Technology Salaries	\$ 1,009,850	\$ 988,625	\$ 15,133	\$ 1,003,758	\$ 459,669	\$ 435,476	\$ 108,613	\$ 55,693	\$ 52,920	94.73%
	Clerical & Secretarial Salaries	\$ 2,342,800	\$ 2,351,223	\$ -	\$ 2,351,223	\$ 1,083,300	\$ 1,264,727	\$ 3,196	\$ 850	\$ 2,346	99.90%
	Paraeducators	\$ 2,989,568	\$ 2,955,471	\$ 227,491	\$ 3,182,962	\$ 1,328,886	\$ 1,705,882	\$ 148,195	\$ 45,480	\$ 102,714	96.77%
	Nurses & Medical Advisors	\$ 971,552	\$ 1,045,915	\$ 810	\$ 1,046,725	\$ 403,063	\$ 592,942	\$ 50,720	\$ 12,532	\$ 38,188	96.35%
	Custodial & Maint. Salaries	\$ 3,478,357	\$ 3,525,661	\$ 2,060	\$ 3,527,721	\$ 1,687,218	\$ 1,834,103	\$ 6,400	\$ -	\$ 6,400	99.82%
	Non-Certified Adj	\$ -	\$ 273,743	\$ (273,743)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
	Career/Job Salaries	\$ 179,226	\$ 199,583	\$ 381	\$ 199,964	\$ 117,638	\$ 149,319	\$ (66,993)	\$ (53,830)	\$ (13,163)	106.58%
	Special Education Svcs Salaries	\$ 1,740,220	\$ 1,869,839	\$ 53,376	\$ 1,923,215	\$ 799,213	\$ 1,012,228	\$ 111,774	\$ 26,719	\$ 85,055	95.58%
	Security Salaries & Attendance	\$ 735,754	\$ 679,619	\$ 33,967	\$ 713,586	\$ 297,718	\$ 372,312	\$ 43,556	\$ 28,367	\$ 15,188	97.87%
	Extra Work - Non-Cert.	\$ 120,562	\$ 140,314	\$ -	\$ 140,314	\$ 55,754	\$ -	\$ 84,560	\$ 84,560	\$ -	100.00%
	Custodial & Maint. Overtime	\$ 274,609	\$ 249,000	\$ -	\$ 249,000	\$ 111,322	\$ -	\$ 137,678	\$ 137,678	\$ -	100.00%
	Civic Activities/Park & Rec.	\$ 45,620	\$ 32,000	\$ -	\$ 32,000	\$ 6,504	\$ -	\$ 25,496	\$ 25,496	\$ -	100.00%
	NON-CERTIFIED SALARIES	\$ 13,888,119	\$ 14,310,993	\$ 59,475	\$ 14,370,468	\$ 6,350,284	\$ 7,366,990	\$ 653,194	\$ 363,546	\$ 289,648	97.98%
	SUBTOTAL SALARIES	\$ 56,235,313	\$ 57,241,834	\$ -	\$ 57,241,834	\$ 23,376,632	\$ 32,397,671	\$ 1,467,531	\$ 1,260,987	\$ 206,544	99.64%
200	EMPLOYEE BENEFITS										
	Medical & Dental Expenses	\$ 10,305,046	\$ 12,725,821	\$ -	\$ 12,725,821	\$ 6,357,741	\$ -	\$ 6,368,080	\$ 6,368,080	\$ -	100.00%
	Life Insurance	\$ 97,889	\$ 90,000	\$ -	\$ 90,000	\$ 36,627	\$ -	\$ 53,373	\$ 53,373	\$ -	100.00%
	FICA & Medicare	\$ 1,748,488	\$ 1,710,554	\$ -	\$ 1,710,554	\$ 759,522	\$ -	\$ 951,032	\$ 951,032	\$ -	100.00%
	Pensions	\$ 993,552	\$ 959,110	\$ -	\$ 959,110	\$ 746,913	\$ 5,500	\$ 206,697	\$ 206,697	\$ -	100.00%
	Unemployment & Employee Assist.	\$ 64,851	\$ 81,600	\$ -	\$ 81,600	\$ 21,819	\$ 29,783	\$ 29,998	\$ 30,000	\$ (2)	100.00%
	Workers Compensation	\$ 405,506	\$ 388,506	\$ -	\$ 388,506	\$ 292,626	\$ 95,876	\$ 4	\$ -	\$ 4	100.00%
	SUBTOTAL EMPLOYEE BENEFITS	\$ 13,615,332	\$ 15,955,591	\$ -	\$ 15,955,591	\$ 8,215,249	\$ 131,159	\$ 7,609,183	\$ 7,609,181	\$ 2	100.00%

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2024 - 2025	2025- 2026 APPROVED BUDGET	YTD TRANSFERS 2025- 2026	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
300	PROFESSIONAL SERVICES										
	Professional Services	\$ 426,441	\$ 478,743	\$ 106,640	\$ 585,383	\$ 270,336	\$ 94,807	\$ 220,240	\$ 218,451	\$ 1,789	99.69%
	Professional Educational Serv.	\$ 198,529	\$ 221,121	\$ -	\$ 221,121	\$ 83,012	\$ 42,737	\$ 95,372	\$ 95,372	\$ -	100.00%
	SUBTOTAL PROFESSIONAL SERV.	\$ 624,970	\$ 699,864	\$ 106,640	\$ 806,504	\$ 353,348	\$ 137,544	\$ 315,611	\$ 313,823	\$ 1,789	99.78%
400	PURCHASED PROPERTY SERV.										
	Buildings & Grounds Contracted Svc.	\$ 634,247	\$ 664,800	\$ -	\$ 664,800	\$ 459,254	\$ 195,217	\$ 10,329	\$ 10,329	\$ -	100.00%
	Utility Services - Water & Sewer	\$ 104,087	\$ 114,940	\$ -	\$ 114,940	\$ 41,890	\$ -	\$ 73,050	\$ 73,050	\$ -	100.00%
	Building, Site & Emergency Repairs	\$ 507,210	\$ 495,000	\$ -	\$ 495,000	\$ 163,670	\$ 30,675	\$ 300,655	\$ 300,655	\$ -	100.00%
	Equipment Repairs	\$ 203,541	\$ 248,642	\$ -	\$ 248,642	\$ 84,232	\$ 4,075	\$ 160,336	\$ 170,956	\$ (10,621)	104.27%
	Rentals - Building & Equipment	\$ 287,868	\$ 301,787	\$ -	\$ 301,787	\$ 133,494	\$ 108,235	\$ 60,058	\$ 60,058	\$ -	100.00%
	Building & Site Improvements	\$ -	\$ 145,000	\$ -	\$ 145,000	\$ 691	\$ -	\$ 144,309	\$ 144,309	\$ -	
	SUBTOTAL PUR. PROPERTY SERV.	\$ 1,736,953	\$ 1,970,169	\$ -	\$ 1,970,169	\$ 883,231	\$ 338,202	\$ 748,736	\$ 759,357	\$ (10,621)	100.54%
500	OTHER PURCHASED SERVICES										
	Contracted Services	\$ 1,379,117	\$ 1,218,580	\$ 149,129	\$ 1,367,709	\$ 1,047,203	\$ 178,527	\$ 141,979	\$ 268,676	\$ (126,698)	109.26%
	Transportation Services	\$ 4,968,771	\$ 5,317,149	\$ -	\$ 5,317,149	\$ 2,797,366	\$ 1,936,844	\$ 582,939	\$ 752,939	\$ (170,000)	103.20%
	Insurance - Property & Liability	\$ 452,745	\$ 461,357	\$ -	\$ 461,357	\$ 329,942	\$ 97,178	\$ 34,238	\$ 22,022	\$ 12,215	97.35%
	Communications	\$ 220,429	\$ 220,320	\$ -	\$ 220,320	\$ 102,062	\$ 108,830	\$ 9,428	\$ 8,331	\$ 1,097	99.50%
	Printing Services	\$ 24,575	\$ 27,570	\$ -	\$ 27,570	\$ 6,040	\$ 1,745	\$ 19,785	\$ 19,785	\$ -	100.00%
	Tuition - Out of District	\$ 3,851,072	\$ 4,235,113	\$ (255,240)	\$ 3,979,873	\$ 2,093,769	\$ 2,770,623	\$ (884,519)	\$ (1,196,912)	\$ 312,394	92.15%
	Student Travel & Staff Mileage	\$ 213,785	\$ 206,972	\$ 1,760	\$ 208,732	\$ 95,814	\$ 38,117	\$ 74,802	\$ 74,802	\$ -	100.00%
	SUBTOTAL OTHER PURCHASED SVC	\$ 11,110,494	\$ 11,687,061	\$ (104,351)	\$ 11,582,710	\$ 6,472,195	\$ 5,131,863	\$ (21,348)	\$ (50,357)	\$ 29,008	99.75%
600	SUPPLIES										
	Instructional & Library Supplies	\$ 871,340	\$ 889,058	\$ (2,289)	\$ 886,769	\$ 471,832	\$ 58,456	\$ 356,482	\$ 356,482	\$ -	100.00%
	Software, Medical & Office Supplies	\$ 253,148	\$ 223,475	\$ -	\$ 223,475	\$ 100,713	\$ 11,135	\$ 111,627	\$ 111,627	\$ -	100.00%
	Plant Supplies	\$ 340,100	\$ 343,000	\$ -	\$ 343,000	\$ 183,423	\$ 16,738	\$ 142,839	\$ 142,839	\$ -	100.00%
	Electric	\$ 1,272,054	\$ 1,292,646	\$ -	\$ 1,292,646	\$ 440,149	\$ -	\$ 852,498	\$ 816,498	\$ 36,000	97.22%
	Propane & Natural Gas	\$ 347,578	\$ 372,000	\$ -	\$ 372,000	\$ 120,906	\$ -	\$ 251,094	\$ 307,094	\$ (56,000)	115.05%
	Heating Oil	\$ 41,133	\$ 74,045	\$ -	\$ 74,045	\$ 6,407	\$ -	\$ 67,638	\$ 67,638	\$ -	100.00%
	Fuel for Vehicles & Equip.	\$ 133,110	\$ 158,821	\$ -	\$ 158,821	\$ 96,116	\$ -	\$ 62,705	\$ 62,705	\$ -	100.00%
	Textbooks	\$ 174,891	\$ 196,818	\$ -	\$ 196,818	\$ 147,353	\$ 8,802	\$ 40,663	\$ 37,663	\$ 3,000	98.48%
	SUBTOTAL SUPPLIES	\$ 3,433,354	\$ 3,549,863	\$ (2,289)	\$ 3,547,574	\$ 1,566,898	\$ 95,130	\$ 1,885,546	\$ 1,902,546	\$ (17,000)	100.48%

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2024 - 2025	2025- 2026 APPROVED BUDGET	YTD TRANSFERS 2025- 2026	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
700	PROPERTY										
	Technology Equipment	\$ 319,910	\$ 402,799	\$ -	\$ 402,799	\$ 134,882	\$ 14,974	\$ 252,943	\$ 252,943	\$ -	100.00%
	Other Equipment	\$ 71,160	\$ 50,919	\$ -	\$ 50,919	\$ 29,163	\$ 2,635	\$ 19,121	\$ 19,121	\$ -	100.00%
	SUBTOTAL PROPERTY	\$ 391,070	\$ 453,718	\$ -	\$ 453,718	\$ 164,045	\$ 17,609	\$ 272,064	\$ 272,064	\$ -	100.00%
800	MISCELLANEOUS										
	Memberships	\$ 76,658	\$ 86,544	\$ -	\$ 86,544	\$ 64,350	\$ 1,418	\$ 20,776	\$ 20,776	\$ -	100.00%
	SUBTOTAL MISCELLANEOUS	\$ 76,658	\$ 86,544	\$ -	\$ 86,544	\$ 64,350	\$ 1,418	\$ 20,776	\$ 20,776	\$ -	100.00%
910	SPECIAL ED CONTINGENCY	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	0.00%
	<i>Adjustment - TBD</i>	\$ (4,926)									
	TOTAL LOCAL BUDGET	\$ 87,219,218	\$ 91,744,644	\$ 0	\$ 91,744,644	\$ 41,095,948	\$ 38,250,597	\$ 12,398,099	\$ 12,088,378	\$ 309,722	99.66%
900	Transfer to Non-Lapsing	\$ 170,588									
	GRAND TOTAL	\$ 87,389,805	\$ 91,744,644	\$ 0	\$ 91,744,644	\$ 41,095,948	\$ 38,250,597	\$ 12,398,099	\$ 12,088,378	\$ 309,722	99.66%

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2024 - 2025	2025- 2026 APPROVED BUDGET	YTD TRANSFERS 2025- 2026	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	% EXP
<u>SPECIAL REVENUES</u>											
	EXCESS COST GRANT REVENUE	EXPENDED 2024-2025	APPROVED BUDGET @ 68%	SUBMITTED Dec 1 @ 68%	STATE ESTIMATE Jan 1 @ 67.93%	STATE ESTIMATE March 1 @	ESTIMATED Total	VARIANCE to January	FEB DEPOSIT	MAY DEPOSIT	% TO BUDGET
51266	<i>Special Education Svcs Salaries ECG</i>	\$ (12,082)	\$ -				\$ -	\$ -			#DIV/0!
	<i>Additional Services*</i>	\$ (22,502)	\$ -				\$ -	\$ -			
forecast	<i>Transportation Services - ECG</i>	\$ (365,019)	\$ (382,891)	\$ (463,293)	\$ (468,308)		\$ (468,308)				122.31%
54160	<i>Tuition - Out of District ECG</i>	\$ (1,295,828)	\$ (1,227,925)	\$ (1,460,973)	\$ (1,456,191)		\$ (1,456,191)				118.59%
	Total	\$ (1,695,431)	\$ (1,610,816)	\$ (1,924,266)	\$ (1,924,499)	\$ -	\$ (1,924,499)	\$ -			119.47%
	Additional services								Total		
	<i>Nursing (professional service)</i>	\$ (15,990)		\$ (23,598)	\$ (39,288)		\$ (39,288)		*75% due in Feb/March		
	<i>Para Salaries / BT Services</i>	\$ (6,512)		\$ (10,000)	\$ (32,427)		\$ (32,427)				
				\$ (1,957,864)			\$ (1,996,214)	\$ (38,350)			
	Transportation Grant for Magnet <i>(included in transportation forecast)</i>	\$ (13,000)	\$ (15,600)				\$ -	\$ -			#DIV/0!
	<u>BOARD OF EDUCATION FEES & CHARGES - SERVICES</u>				APPROVED BUDGET	ANTICIPATED	RECEIVED	BALANCE		% RECEIVED	
	LOCAL TUITION				\$33,325	\$33,325		\$33,325		0.00%	
	HIGH SCHOOL FEES FOR PARKING PERMITS				\$30,000	\$30,000		\$30,000		0.00%	
	MISCELLANEOUS FEES				\$6,000	\$6,000		\$6,000		0.00%	
	TOTAL SCHOOL GENERATED FEES				\$69,325	\$69,325	\$0	\$69,325		0.00%	

2025 - 2026
NEWTOWN BOARD OF EDUCATION
DETAIL OF TRANSFERS RECOMMENDED
DECEMBER 31, 2025

		FROM			TO		
OBJECT CODE	AMOUNT	ACCOUNT CODE	DESCRIPTION	OBJECT CODE	AMOUNT	ACCOUNT CODE	DESCRIPTION
ADMINISTRATIVE							
100	\$63,775	TEACHERS & SPECIALISTS SALARIES		100	\$226,053	EDUCATIONAL ASSISTANTS	
		\$63,775 001840880000-51152	DISTRICT - OTHER SERV SAVINGS FROM TURNOVER			\$960 001100340000-51232	HAW. - LIBRARY ED ASSISTANTS ADMINISTRATORS - CO
100	\$162,278	NON-CERTIFIED ADJ				\$12,685 001100380000-51232	HAW. - CLASSROOM ED ASSISTANTS
		\$162,278 001840880000-51271	DISTRICT - OTHER SERV NON-CERT SALARY ADJ			(\$1,593) 001200340000-51232	S.H. - LIBRARY ED ASSISTANTS
						\$14,410 001200380000-51232	S.H. - CLASSROOM ED ASSISTANTS
						\$776 001300340000-51232	M.G. - LIBRARY ED ASSISTANTS
						\$18,882 001300380000-51232	M.G. - CLASSROOM ED ASSISTANTS
						\$1,594 001400340000-51232	HOM. - LIBRARY ED ASSISTANTS
						\$16,801 001400380000-51232	HOM. - CLASSROOM ED ASSISTANTS
						\$3,141 001450380000-51232	RIS. - CLASSROOM ED ASSISTANTS
						\$2,284 001500250000-51232	M.S. - PROJECT ADVENT ED ASSISTANTS
						\$21,397 001500380000-51232	M.S. - CLASSROOM ED ASSISTANTS
						\$1,681 001600280000-51232	H.S. - SCIENCE ED ASSISTANTS
						\$2,754 001600380000-51232	H.S. - CLASSROOM ED ASSISTANTS
						\$40,244 001750610000-51230	SP ED - PREK-8 SP ED ED ASSISTANTS - PREK
						\$7,337 001750610000-51231	SP ED - PREK-8 SP ED ED ASSISTANTS - HAW
						\$24,131 001750610000-51232	SP ED - PREK-8 SP ED ED ASSISTANTS - SH
						\$69,271 001750610000-51233	SP ED - PREK-8 SP ED ED ASSISTANTS - MG
						(\$10,673) 001750610000-51234	SP ED - PREK-8 SP ED ED ASSISTANTS - HOM
						\$21,893 001750610000-51235	SP ED - PREK-8 SP ED ED ASSISTANTS - RIS
						(\$11,289) 001750610000-51236	SP ED - PREK-8 SP ED ED ASSISTANTS - MS
						(\$9,195) 001750630000-51232	SP ED - H.S. SP ED ED ASSISTANTS
						(\$1,438) 001750660000-51262	SP ED - TRANSITION JOB COACHE ADMINISTRATORS - SCHLS
100	\$59,977	NON-CERTIFIED ADJ		100	\$31,137	SECURITY SALARIES	
		\$59,977 001840880000-51271	DISTRICT - OTHER SERV NON-CERT SALARY ADJ			\$13,440 001850880000-51264	DISTRICT - SECURITY SECURITY/STUDENT WORK
						\$17,697 001850880000-51265	DISTRICT - SECURITY ARMED SECURITY OFFICERS
				100	\$28,840	SPECIAL EDUCATION SVCS SALARIES	
						(\$132,824) 001750610000-51266	SP ED - PREK-8 SP ED BEHAVIORAL THERAPISTS
						\$161,664 001750640000-51266	SP ED - P.A.L. BEHAVIORAL THERAPISTS
500	\$255,240	TUITION - OUT OF DISTRICT		300	\$106,640	PROFESSIONAL SERVICES	
		\$255,240 001750520000-54160	SP ED - OUT OF DISTRICT TUITION			\$45,250 001750520000-53000	SP ED - OUT OF DISTRICT PROFESSIONAL SERVICES
						\$61,390 001770430000-53000	HEALTH/MED - ELEM/INT PROFESSIONAL SERVICES
				500	\$148,600	CONTRACTED SERVICES	
						\$48,600 001750660000-54000	SP ED - TRANSITION CONTRACTED SERV
						\$100,000 001750640000-54000	SP ED - P.A.L. CONTRACTED SERV
	\$541,270	TOTAL TRANSFER REQUEST			\$541,270	TOTAL TRANSFER REQUEST	

2025 - 2026
NEWTOWN BOARD OF EDUCATION
TRANSFERS RECOMMENDED
DECEMBER 31, 2025

AMOUNT	FROM		TO		REASON
	CODE	DESCRIPTION	CODE	DESCRIPTION	
ADMINISTRATIVE					
\$63,775	100	TEACHERS & SPECIALISTS SALARIES	100	EDUCATIONAL ASSISTANTS	TO ADJUST TO ACTUAL EDUCATIONAL ASSISTANTS SALARIES
\$162,278	100	NON-CERTIFIED ADJ			
\$31,137	100	NON-CERTIFIED ADJ	100	SECURITY SALARIES	TO ALLOCATE ALLOWANCE FOR SALARY INCREASES
\$28,840			100	SPECIAL EDUCATION SVCS SALARIES	TO SECURITY AND ADJUST BEHAVIORAL THERAPISTS
\$106,640	500	TUITION - OUT OF DISTRICT	300	PROFESSIONAL SERVICES	TO PROVIDE FUNDS FOR NURSING AND BEHAVIORAL THERAPISTS CONTRACTED SERVICES
\$148,600			500	CONTRACTED SERVICES	
\$541,270	TOTAL TRANSFER REQUEST				

Excess Cost Revenue Timeline (informational)

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

Meeting the “threshold”

Eligible costs must be above a certain dollar amount, a.k.a. the “threshold”. The formula used to determine the threshold uses prior year NCEPP X 4.5. Costs above the threshold can be submitted to the State for reimbursement. The State will typically reimburse 70-75% 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 NCEPP*.

TIMELINE

<u>Step One</u>	<u>Submissions</u>	<u>Budget & Rates</u>	<u>Financial Statements</u>	<u>Deposits</u>
December 1 st (year 0)	Projection due to State	This number is also used for the following year’s budget, including projections for the new year	This estimated grant revenue will be reported in the Nov/Dec financial statements.	
<u>Step Two</u>				
January (middle) (year 0)	1 st estimate received from State (based on our Dec 1 st submission)	State will provide estimated revenue and reimbursement %	This number will be used to adjust the Jan/Feb financial statements	2/3 of the State’s estimate will be deposited in February
<u>Step Three</u>				
March 1 st (year 0)	2 nd projection due to the State			
<u>Step Four</u>				
April (middle) (year 0)	2 st estimate received from State (based on our March 1 st submission)	State will provide adjusted revenue and reimbursement %	This number is used to adjust the current year’s financial statements (April or May)	Balance of the State’s estimate will be deposited in May
<u>Step Five</u>				
September 1 st (year 1)	Year-end reconciliation for the prior year is due to State	This submission will capture adjustments that have been made throughout the year through June 30 th		If adjustments are made in this submission, the State will adjust the April ECS deposit
<u>Step Five</u>				
December (late) (year 1)	One more year-end reconciliation (for the PY) due to State. This will capture any audit adjustments			Same adjustment rule as above

*NCEPP – this number can be found on the State’s website. See formula is below

Net Current Expenditure = BoE budget less non-public, continuing ed and transportation expenses, plus all grant revenue, other BoE funds (custodial & donations), and in-kind services from the Town.

NCE is then divided by the Average Daily Membership (ADM) = total enrollment on 10/1 less non-residents, pre-k, plus adjustments for private, out of district and summer school.