Board of Selectmen
June 15, 2020

THE FOLLOWING MINUTES ARE SUBJECT TO APPROVAL BY THE BOARD OF SELECTMEN

The Board of Selectmen held a Public Hearing and a regular meeting Monday, June 15, 2020. The meeting was held remotely due to COVID-19 mandates and precautions. First Selectman Rosenthal called the meeting to order at 7:30p.m.

PRESENT: First Selectman Daniel C. Rosenthal, Selectman Maureen Crick Owen and Selectman Jeff Capeci

ALSO PRESENT: Finance Director Robert Tait, Deborra Zukowski, one member of the press.

VOTER COMMENTS: none.

ACCEPTANCE OF MINUTES: Selectman Crick Owen moved to accept the regular meeting minutes of 6/1/20. Selectman Capeci seconded. All in favor.

COMMUNICATIONS: The Newtown Bee will moderate community conversations beginning on June 18 at 4:30pm relative to police policies and procedures. It is meant to be constructive and highlight how the public can engage with government with concerns. The conversation will include the Board of Police Commissioners Chairman Joel Faxon, Vice Chair Scott Cicciari, First Selectman Dan Rosenthal and Police Chief James Viadero. Civilian control of the police department in the form of an elected Police Commission may not be unique in CT but is unique from a nationwide standpoint. First Selectman Rosenthal has spoken to the Superintendent and Chair of the Board of Education about discussions with them at a later date. Discussions should also include Planning & Zoning regarding affordable housing and Fair Housing with Kim Chiappetta, Fair Housing advocate. Speaking of an updated police policy on use of force, First Selectman Rosenthal stated that Newtown PD already had six of the eight policies in place. Our police are not trained on the use of choke holds and there is no evidence they were ever used. This has been added to the policy. Duty to intervene was in the ethics policy but has since been codified in policy as well. Newtown PD is a Tier 1 accredited agency with an open minded Chief and was already more ahead of the curve than behind. First Selectman Rosenthal will let Selectmen Capeci and Crick Owen know if there is opportunity for them to participate in the community discussions.

FINANCE DIRECTORS REPORT: Mr. Tait reviewed the Town of Newtown Revenue and Expenditure report dated 6/8/20 (att.). The overall revenues are projected to have a positive variance of approximately $200,000. The projected expenditure savings is $427,000. If nothing is done by the time the books are closed the fund balance would increase $627,000 (att).

NEW BUSINESS

Discussion and possible action:

1. Fund Balance Policy: Upon reviewing the Fund Balance Policy (att.) the Board of Finance requested comment from the Board of Selectmen and the Board of Education. The fund balance is at 12% which affords the Town an AAA rating from S&P. Growing fund balance helps the tax payer and allows the Town to borrow at a lower rate of interest. The goal has been to reduce borrowing over time while building a robust capital non-recurring in order to relieve the operational budget. It is important to continue to grow the fund balance organically. Surplus can be directed to fund balance and capital non-recurring. Mr. Tait said the fund balance allows for extended time to pay taxes due to COVID-19. It also serves as a contingency for emergencies and to smooth out major fluctuations in property tax rates. Designated amounts for capital non-recurring require an appropriation to go through BOS, BOF and LC. Following discussion it was agreed the policy is fine and the First Selectman Rosenthal will report no comment to the Board of Finance.

2. Transfer: Selectman Crick Owen moved to transfer $9,245 from Contingency to Legislative Council – Other Expenditures. First Selectman Rosenthal seconded. This is for when the Legislative Council updates the Code. All in favor.
3. Appointments/Reappointments/Vacancies/Openings: Selectman Crick Owen moved the re-appointments of Christine Degen and Sally Jones as alternates on the Hattertown Historic District, for terms to expire June 30, 2025. Selectman Capeci seconded. All in favor. Selectman Crick Owen moved to move Neal DeYoung from an alternate position to a full board member of the Board of Ethics for a term to expire January 6, 2024. Selectman Capeci seconded. All in favor.
2. Driveway Bond Release/Extension: none.
3. Tax Refunds: Selectman Crick Owen moved to approve the June 15, 2020 Tax Refund #19, 2019/20 in the amount of $422.49. Selectman Capeci seconded. All in favor.

VOTER COMMENTS: none.

ANNOUNCEMENTS: The Road Plan is almost final. Fred Hurley will attend the July 6 BOS meeting. Over 40 miles of roadwork have been complete in two years. The Selectmen commitment to roads has gone a long way. The Police and Parks & Recreation contracts will be ready for the next meeting. First Selectman Rosenthal said he plans to revive the Fairfield Hills discussions again and have the Legislative Council begin work on the ballot question soon. Developers will present. The summer BOS meeting dates will remain as is, for further consideration as dates approach. It is expected in person meetings will resume in July.

ADJOURNMENT: Having no further business the regular Board of Selectmen meeting adjourned at - 8:17p.m.

Att: TON Revenue/Expenditures 6/8/20; General Fund Financial Report; Fund Balance Policy (adopted by the BOF 6-8-20)

Respectfully submitted,
Sue Marcinek, Clerk

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALED ON: FUNCTION
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
FUNCTION-01 PROPERTY TAXES

ACCOUNT	- - - - - TITLE - - - - -	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	ACTUAL Y-T-D REV	AVAILABLE BALANCE	YTD/ BUD
4100	PROP TAXES - CURRENT	108,205,769.00	108,205,769.00	.00	107,621,057.28	584,711.72	99.46
4101	PROP TAXES - NONCURRENT	475,000.00	475,000.00	.00	551,456.01	-76,456.01	116.10
4102	PROP TAXES - INT AND	400,000.00	400,000.00	.00	313,532.08	86,467.92	78.38
4103	PROP TAXES - SUP MV	1,100,000.00	1,100,000.00	.00	1,066,771.26	33,228.74	96.98
4109	PROP TAXES - TELECOMM	49,000.00	49,000.00	.00	44,725.50	4,274.50	91.28
TOTAL PROPERTY TAXES		110,229,769.00	110,229,769.00	.00	109,597,542.13	632,226.87	99.43
FUNCTION-02 INTERGOVERNMENTAL							
4205	ELDERLY TAX RELIEF	.00	.00	.00	.00	.00	.00
4210	IN LIEU OF TAXES	417,704.00	417,704.00	.00	456,363.00	-38,659.00	109.26
4215	VETERANS ADDL EXEMPT	19,033.00	19,033.00	.00	15,548.10	3,484.90	81.69
4220	TOTALLY DISABLED	1,643.00	1,643.00	.00	1,533.01	109.99	93.31
4225	MUNICIPAL PROJECTS	235,371.00	235,371.00	.00	235,371.00	.00	100.00
4230	TOWN AID FOR ROADS	470,865.00	470,865.00	.00	471,024.09	-159.09	100.03
4235	STATE REVENUE SHARING	257,863.00	257,863.00	.00	267,960.00	-10,097.00	103.92
4240	MASHANTUCKET PEQUOT GRAN	829,098.00	829,098.00	.00	552,732.00	276,366.00	66.67
4245	SCHOOL BLDG GRANT	.00	.00	.00	.00	.00	.00
4250	LOCIP GRANT	240,865.00	240,865.00	.00	207,543.00	33,322.00	86.17
4255	EDUCATION COST SHARING	3,956,332.00	3,956,332.00	.00	4,501,064.00	-544,732.00	113.77
4260	PUBLIC SCHOOL TRANSPORT	.00	.00	.00	.00	.00	.00
4270	HEALTH SVS - ST ROSE	22,170.00	22,170.00	.00	23,141.00	-971.00	104.38
4280	OTHER STATE GRANTS	25,000.00	25,000.00	.00	40,347.23	-15,347.23	161.39
4290	OTHER FEDERAL GRANTS	.00	.00	.00	.00	.00	.00
TOTAL INTERGOVERNMENTAL		6,475,944.00	6,475,944.00	.00	6,772,626.43	-296,682.43	104.58
FUNCTION-03 CHARGES FOR SERVICES							
4305	CHG FOR SVS - TOWN CLERK	500,000.00	500,000.00	.00	494,545.73	5,454.27	98.91
4310	CHG FOR SVS - TOWN CLERK	225,000.00	225,000.00	.00	215,286.75	9,713.25	95.68
4315	CHG FOR SVS - BLDG DEPT	450,000.00	450,000.00	.00	456,632.80	-6,632.80	101.47
4320	CHG FOR SVS - PARKS & RE	225,000.00	225,000.00	.00	110,957.18	114,042.82	49.31
4325	CHG FOR SVS - TRANSFER	475,000.00	475,000.00	.00	325,317.07	149,682.93	68.49
4330	CHG FOR SVS - OTHER PERM	1,250.00	1,250.00	.00	7,837.60	-6,587.60	627.01
4337	CHG FOR SVS - SEWER FUND	125,000.00	125,000.00	.00	125,000.00	.00	100.00
4340	CHG FOR SVS - SCHOOL ACT	20,000.00	20,000.00	.00	20,000.00	.00	100.00
4345	CHG FOR SVS - LAND USE	50,000.00	50,000.00	.00	77,056.26	-27,056.26	154.11
4350	CHG FOR SVS - TUITION	38,950.00	38,950.00	.00	32,340.00	6,610.00	83.03
4355	CHG FOR SVS - SENIOR CEN	10,000.00	10,000.00	.00	13,109.00	-3,109.00	131.09
TOTAL CHARGES FOR SERVICES		2,120,200.00	2,120,200.00	.00	1,878,082.39	242,117.61	88.58
FUNCTION-04 INVESTMENT INCOME							
4400	INTEREST ON INVESTMENTS	950,000.00	950,000.00	.00	726,654.34	223,345.66	76.49
TOTAL INVESTMENT INCOME		950,000.00	950,000.00	.00	726,654.34	223,345.66	76.49
FUNCTION-05 OTHER							
4500	MISCELLANEOUS REVENUE	258,000.00	258,000.00	.00	105,026.74	152,973.26	40.71

TOWN OF NEWTOWN
GASB REVENUE STATUS REPORT

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALED ON: FUNCTION
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
FUNCTION-05 OTHER

ACCOUNT	- - - - - TITLE - - - - -	ORIGINAL BUDGET	AMENDED BUDGET	BUDGET VARIANCE	ACTUAL Y-T-D REV	AVAILABLE BALANCE	YTD/ BUD
TOTAL OTHER		258,000.00	258,000.00	.00	105,026.74	152,973.26	40.71
FUNCTION-06	OTHER FINANCING SOURCES						
4600	TRANSFER IN	250,000.00	250,000.00	.00	250,000.00	.00	100.00
TOTAL OTHER FINANCING SOURCES		250,000.00	250,000.00	.00	250,000.00	.00	100.00
FUNCTION-09	USE OF FUND BALANCE						
4700	USE OF FUND BALANCE	.00	1,697,175.00	1,697,175.00	.00	1,697,175.00	.00
TOTAL USE OF FUND BALANCE		.00	1,697,175.00	1,697,175.00	.00	1,697,175.00	.00
TOTAL REPORT		120,283,913.00	121,981,088.00	1,697,175.00	119,329,932.03	2,651,155.97	97.83

Recent budget amendment ... use of fund balance

POWERSCHOOL
DATE: 06/08/2020
TIME: 14:24:27

TOWN OF NEWTOWN
EXPENDITURE STATUS REPORT

EXPSTA11

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

Salaries & wages should be at 92.3%

FUND-101 GENERAL FUND
DEPARTMENT-100 SELECTMEN

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5110	SALARIES & WAGES -	175,688.00	.00	.00	160,806.48	14,881.52	91.53
5210	GROUP INSURANCE	22,192.00	.00	.00	22,054.68	137.32	99.38
5220	SOCIAL SECURITY CON	13,440.00	.00	.00	12,124.04	1,315.96	90.21
5230	RETIREMENT CONTRIBU	13,233.00	.00	.00	13,232.00	1.00	99.99
5290	OTHER EMPLOYEE BENE	8,000.00	.00	.00	7,370.10	629.90	92.13
5350	PROFESSIONAL SVS -	200,000.00	.00	5,000.00	133,806.35	61,193.65	69.40
5580	DUES, TRAVEL & EDUC	2,000.00	.00	351.00	892.08	756.92	62.15
5611	OFFICE SUPPLIES	2,000.00	.00	.00	660.56	1,339.44	33.03
5800	OTHER EXPENDITURES	4,000.00	-26.00	30.00	3,795.50	174.50	95.64
	TOTAL SELECTMEN	440,553.00	-26.00	5,381.00	354,741.79	80,430.21	81.74
DEPARTMENT-105	SELECTMEN - OTHER						
5220	SOCIAL SECURITY CON	3,500.00	.00	.00	2,341.02	1,158.98	66.89
5430	REPAIR & MAINTENANC	2,000.00	.00	.00	1,106.55	893.45	55.33
5443	COPIER LEASING	53,000.00	.00	11,922.87	39,436.38	1,640.75	96.90
5531	POSTAGE	42,000.00	9,895.28	1,996.62	37,124.29	2,879.09	93.15
5540	ADVERTISING	18,000.00	76.61	45.27	13,611.68	4,343.05	75.87
5590	MEETING CLERKS	50,000.00	375.00	500.00	37,985.00	11,515.00	76.97
	TOTAL SELECTMEN - OTHER	168,500.00	10,346.89	14,464.76	131,604.92	22,430.32	86.69
DEPARTMENT-108	HUMAN RESOURCES						
5110	SALARIES & WAGES -	73,543.00	.00	.00	67,885.92	5,657.08	92.31
5210	GROUP INSURANCE	16,760.00	.00	.00	16,735.34	24.66	99.85
5220	SOCIAL SECURITY CON	5,626.00	.00	.00	4,969.77	656.23	88.34
5230	RETIREMENT CONTRIBU	3,677.00	.00	.00	3,394.14	282.86	92.31
5310	PROFESSIONAL SVS -	11,200.00	-356.00	.00	11,178.58	21.42	99.81
5580	DUES, TRAVEL & EDUC	800.00	.00	.00	460.84	339.16	57.61
	TOTAL HUMAN RESOURCES	111,606.00	-356.00	.00	104,624.59	6,981.41	93.74
DEPARTMENT-110	SOCIAL SERVICES						
5110	SALARIES & WAGES -	222,220.00	.00	.00	191,021.95	31,198.05	85.96
5210	GROUP INSURANCE	19,650.00	.00	.00	19,388.82	261.18	98.67
5220	SOCIAL SECURITY CON	17,000.00	.00	.00	14,122.03	2,877.97	83.07
5230	RETIREMENT CONTRIBU	11,857.00	.00	.00	11,081.22	775.78	93.46
5301	FEES & PROFESSIONAL	6,000.00	.00	.00	1,259.07	4,740.93	20.98
5580	DUES, TRAVEL & EDUC	5,500.00	.00	.00	195.00	5,305.00	3.55
5611	OFFICE SUPPLIES	3,200.00	.00	.00	1,630.31	1,569.69	50.95
5800	OTHER EXPENDITURES	2,000.00	.00	.00	1,061.14	938.86	53.06
5810	CONTRIBUTIONS TO IN	4,000.00	.00	.00	4,000.00	.00	100.00
	TOTAL SOCIAL SERVICES	291,427.00	.00	.00	243,759.54	47,667.46	83.64
DEPARTMENT-140	TAX COLLECTOR						
5110	SALARIES & WAGES -	228,952.00	.00	.00	211,148.44	17,803.56	92.22
5115	SALARIES & WAGES -	12,500.00	.00	.00	9,573.32	2,926.68	76.59
5117	SALARIES & WAGES -	5,000.00	.00	.00	4,957.92	42.08	99.16
5130	SALARIES & WAGES -	3,000.00	.00	.00	1,536.71	1,463.29	51.22

POWERSCHOOL
DATE: 06/08/2020
TIME: 14:24:27

TOWN OF NEWTOWN
EXPENDITURE STATUS REPORT

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-140 TAX COLLECTOR

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5210	GROUP INSURANCE	84,359.00	.00	.00	84,143.03	215.97	99.74
5220	SOCIAL SECURITY CON	19,083.00	.00	.00	16,559.02	2,523.98	86.77
5230	RETIREMENT CONTRIBU	23,111.00	.00	.00	23,111.00	.00	100.00
5580	DUES, TRAVEL & EDUC	1,000.00	.00	.00	325.00	675.00	32.50
5611	OFFICE SUPPLIES	3,800.00	.00	1,456.41	1,947.36	396.23	89.57
TOTAL TAX COLLECTOR		380,805.00	.00	1,456.41	353,301.80	26,046.79	93.16
DEPARTMENT-150 PURCHASING							
5110	SALARIES & WAGES -	45,384.00	.00	.00	34,843.44	10,540.56	76.77
5210	GROUP INSURANCE	22,611.00	.00	.00	22,607.00	4.00	99.98
5220	SOCIAL SECURITY CON	3,472.00	.00	.00	2,465.63	1,006.37	71.01
5230	RETIREMENT CONTRIBU	2,269.00	.00	.00	1,742.36	526.64	76.79
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	-500.00	1,000.00	-100.00
TOTAL PURCHASING		74,236.00	.00	.00	61,158.43	13,077.57	82.38
DEPARTMENT-170 TOWN CLERK							
5110	SALARIES & WAGES -	182,862.00	.00	.00	170,771.19	12,090.81	93.39
5210	GROUP INSURANCE	62,443.00	.00	.00	62,329.19	113.81	99.82
5220	SOCIAL SECURITY CON	13,989.00	.00	.00	12,838.59	1,150.41	91.78
5230	RETIREMENT CONTRIBU	16,623.00	.00	.00	16,540.30	82.70	99.50
5310	PROFESSIONAL SVS -	500.00	.00	.00	205.00	295.00	41.00
5550	PRINTING,BINDING &	33,165.00	515.98	.00	30,892.60	2,272.40	93.15
5580	DUES, TRAVEL & EDUC	2,500.00	.00	.00	1,878.82	621.18	75.15
5611	OFFICE SUPPLIES	2,800.00	388.86	.00	1,915.39	884.61	68.41
TOTAL TOWN CLERK		314,882.00	904.84	.00	297,371.08	17,510.92	94.44
DEPARTMENT-180 REGISTRARS							
5110	SALARIES & WAGES -	68,371.00	.00	.00	63,110.88	5,260.12	92.31
5115	SALARIES & WAGES -	20,000.00	.00	.00	10,672.00	9,328.00	53.36
5220	SOCIAL SECURITY CON	6,760.00	.00	.00	5,833.25	926.75	86.29
5360	PROFESSIONAL SVS -	65,000.00	.00	.00	23,621.69	41,378.31	36.34
5430	REPAIR & MAINTENANC	2,100.00	.00	.00	2,000.00	100.00	95.24
5580	DUES, TRAVEL & EDUC	3,500.00	.00	.00	2,056.00	1,444.00	58.74
5611	OFFICE SUPPLIES	1,600.00	.00	.00	435.22	1,164.78	27.20
TOTAL REGISTRARS		167,331.00	.00	.00	107,729.04	59,601.96	64.38
DEPARTMENT-190 TAX ASSESSOR							
5110	SALARIES & WAGES -	223,965.00	.00	.00	172,360.95	51,604.05	76.96
5130	SALARIES & WAGES -	6,500.00	.00	.00	5,784.15	715.85	88.99
5210	GROUP INSURANCE	46,596.00	.00	.00	46,329.46	266.54	99.43
5220	SOCIAL SECURITY CON	17,631.00	.00	.00	12,803.48	4,827.52	72.62
5230	RETIREMENT CONTRIBU	22,860.00	.00	.00	22,859.00	1.00	100.00
5290	OTHER EMPLOYEE BENE	325.00	.00	.00	325.00	.00	100.00
5370	PROFESSIONAL SVS -	3,000.00	.00	.00	500.56	2,499.44	16.69
5580	DUES, TRAVEL & EDUC	3,325.00	.00	.00	495.00	2,830.00	14.89
5611	OFFICE SUPPLIES	3,199.00	.00	422.50	2,310.25	466.25	85.43

Pending request to carry forward $30,000 for next election expense

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-190 TAX ASSESSOR

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
	TOTAL TAX ASSESSOR	327,401.00	.00	422.50	263,767.85	63,210.65	80.69
DEPARTMENT-200	FINANCE						
5110	SALARIES & WAGES -	373,027.00	.00	.00	341,623.41	31,403.59	91.58
5210	GROUP INSURANCE	84,695.00	.00	.00	84,315.60	379.40	99.55
5220	SOCIAL SECURITY CON	28,537.00	.00	.00	24,196.55	4,340.45	84.79
5230	RETIREMENT CONTRIBU	47,654.00	.00	.00	47,653.00	1.00	100.00
5580	DUES, TRAVEL & EDUC	2,375.00	.00	.00	1,990.14	384.86	83.80
5611	OFFICE SUPPLIES	4,000.00	.00	280.82	3,716.82	2.36	99.94
5800	OTHER EXPENDITURES	2,700.00	179.00	.00	1,576.50	1,123.50	58.39
	TOTAL FINANCE	542,988.00	179.00	280.82	505,072.02	37,635.16	93.07
DEPARTMENT-205	TECHNOLOGY						
5110	SALARIES & WAGES -	313,193.00	.00	.00	279,155.57	34,037.43	89.13
5210	GROUP INSURANCE	55,593.00	.00	.00	55,347.03	245.97	99.56
5220	SOCIAL SECURITY CON	23,959.00	.00	.00	20,793.38	3,165.62	86.79
5230	RETIREMENT CONTRIBU	22,706.00	.00	.00	21,747.85	958.15	95.78
5301	FEES & PROFESSIONAL	32,000.00	2,150.00	960.00	24,141.33	6,898.67	78.44
5445	SOFTWARE/HARDWARE M	282,125.00	-2,223.51	3,804.00	221,842.63	56,478.37	79.98
5580	DUES, TRAVEL & EDUC	10,000.00	.00	.00	193.36	9,806.64	1.93
5611	OFFICE SUPPLIES	9,580.00	191.07	241.87	7,265.06	2,073.07	78.36
5744	MACH & EQUIP - TECH	55,000.00	5,264.28	15,464.80	25,680.57	13,854.63	74.81
	TOTAL TECHNOLOGY	804,156.00	5,381.84	20,470.67	656,166.78	127,518.55	84.14
DEPARTMENT-220	SENIOR SERVICES						
5110	SALARIES & WAGES -	59,400.00	.00	.00	47,999.49	11,400.51	80.81
5115	SALARIES & WAGES -	13,500.00	.00	.00	10,077.00	3,423.00	74.64
5210	GROUP INSURANCE	25,334.00	.00	.00	25,268.09	65.91	99.74
5220	SOCIAL SECURITY CON	7,489.00	.00	.00	4,352.62	3,136.38	58.12
5230	RETIREMENT CONTRIBU	8,720.00	.00	.00	8,630.60	89.40	98.97
5510	SENIOR BUS CONTRACT	157,600.00	.00	.00	65,666.65	91,933.35	41.67
5580	DUES, TRAVEL & EDUC	1,200.00	.00	.00	.00	1,200.00	.00
5611	OFFICE SUPPLIES	7,200.00	10.17	40.89	2,678.48	4,480.63	37.77
5800	OTHER EXPENDITURES	65,500.00	332.21	160.00	31,936.44	33,403.56	49.00
	TOTAL SENIOR SERVICES	345,943.00	342.38	200.89	196,609.37	149,132.74	56.89
DEPARTMENT-230	TH BOARD OF MGRS						
5210	GROUP INSURANCE	48,504.00	.00	.00	48,425.09	78.91	99.84
5230	RETIREMENT CONTRIBU	6,107.00	.00	.00	6,107.00	.00	100.00
5820	CONTRIBUTIONS TO OU	125,000.00	.00	.00	125,000.00	.00	100.00
	TOTAL TH BOARD OF MGRS	179,611.00	.00	.00	179,532.09	78.91	99.96
DEPARTMENT-240	UNEMPLOYMENT						
5250	UNEMPLOYMENT COMPEN	35,000.00	967.00	.00	13,531.00	21,469.00	38.66
	TOTAL UNEMPLOYMENT	35,000.00	967.00	.00	13,531.00	21,469.00	38.66

POWERSCHOOL
DATE: 06/08/2020
TIME: 14:24:27

TOWN OF NEWTOWN
EXPENDITURE STATUS REPORT

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-255 PROBATE COURT

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-255	PROBATE COURT						
5310	PROFESSIONAL SVS -	7,972.00	.00	.00	.00	7,972.00	.00
	TOTAL PROBATE COURT	7,972.00	.00	.00	.00	7,972.00	.00
DEPARTMENT-270	OPEB CONTRI						
5210	GROUP INSURANCE	78,531.00	.00	.00	78,531.00	.00	100.00
5270	OTHER POST EMPLOYME	100,000.00	.00	.00	100,000.00	.00	100.00
	TOTAL OPEB CONTRI	178,531.00	.00	.00	178,531.00	.00	100.00
DEPARTMENT-280	PROF ORG						
5800	OTHER EXPENDITURES	40,658.00	.00	.00	40,658.00	.00	100.00
	TOTAL PROF ORG	40,658.00	.00	.00	40,658.00	.00	100.00
DEPARTMENT-300	COMMUNICATIONS						
5110	SALARIES & WAGES -	563,896.00	.00	.00	519,743.39	44,152.61	92.17
5130	SALARIES & WAGES -	124,000.00	.00	.00	116,321.23	7,678.77	93.81
5210	GROUP INSURANCE	106,395.00	.00	.00	105,961.16	433.84	99.59
5220	SOCIAL SECURITY CON	51,477.00	.00	.00	47,266.58	4,210.42	91.82
5230	RETIREMENT CONTRIBU	55,661.00	.00	.00	54,749.66	911.34	98.36
5290	OTHER EMPLOYEE BENE	2,000.00	.00	.00	.00	2,000.00	.00
5430	REPAIR & MAINTENANC	35,000.00	.00	.00	19,413.48	15,586.52	55.47
5442	RENTAL OF EQIPMENT	192,384.00	7,687.17	67.49	156,080.36	36,236.15	81.16
5501	OTHER PURCHASED SER	3,000.00	.00	.00	.00	3,000.00	.00
5580	DUES, TRAVEL & EDUC	7,000.00	.00	.00	1,884.40	5,115.60	26.92
5611	OFFICE SUPPLIES	400.00	.00	144.25	157.27	98.48	75.38
	TOTAL COMMUNICATIONS	1,141,213.00	7,687.17	211.74	1,021,577.53	119,423.73	89.54
DEPARTMENT-310	POLICE						
5110	SALARIES & WAGES -	4,175,713.00	.00	.00	3,858,448.29	317,264.71	92.40
5117	SALARIES & WAGES -	22,250.00	.00	.00	14,840.00	7,410.00	66.70
5118	SALARIES & WAGES -	.00	.00	.00	29,533.34	-29,533.34	.00
5130	SALARIES & WAGES -	137,150.00	.00	.00	92,359.34	44,790.66	67.34
5210	GROUP INSURANCE	853,579.00	.00	.00	850,715.00	2,864.00	99.66
5220	SOCIAL SECURITY CON	333,262.00	.00	.00	291,200.88	42,061.12	87.38
5230	RETIREMENT CONTRIBU	1,032,126.00	.00	.00	1,029,990.32	2,135.68	99.79
5290	OTHER EMPLOYEE BENE	73,850.00	5,193.84	.00	43,573.07	30,276.93	59.00
5445	SOFTWARE/HARDWARE M	74,445.00	1,333.78	3,957.21	53,815.26	16,672.53	77.60
5501	OTHER PURCHASED SER	22,000.00	.00	.00	11,363.83	10,636.17	51.65
5505	CONTRACTUAL SERVICE	37,475.00	.00	150.00	18,736.74	18,588.26	50.40
5580	DUES, TRAVEL & EDUC	56,850.00	.00	.00	32,856.71	23,993.29	57.80
5611	OFFICE SUPPLIES	4,500.00	.00	.00	2,728.10	1,771.90	60.62
5742	MACH & EQUIP - VEHI	141,654.00	.00	.00	141,597.30	56.70	99.96
5746	POLICE EQUIPMENT	32,600.00	.00	.00	12,315.55	20,284.45	37.78
5749	CAPITAL OUTLAY	6,250.00	.00	6,036.00	.00	214.00	96.58
5800	OTHER EXPENDITURES	6,700.00	55.25	89.15	5,060.23	1,550.62	76.86
	TOTAL POLICE	7,010,404.00	6,582.87	10,232.36	6,489,133.96	511,037.68	92.71

to be reimbursed

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-310 POLICE

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-320	FIRE						
5110	SALARIES & WAGES -	182,239.00	.00	.00	166,223.22	16,015.78	91.21
5115	SALARIES & WAGES -	14,897.00	.00	.00	11,877.75	3,019.25	79.73
5210	GROUP INSURANCE	26,689.00	.00	.00	26,531.24	157.76	99.41
5220	SOCIAL SECURITY CON	15,540.00	.00	.00	13,567.22	1,972.78	87.31
5230	RETIREMENT CONTRIBU	18,396.00	.00	.00	18,395.00	1.00	99.99
5290	OTHER EMPLOYEE BENE	297,000.00	.00	.00	263,814.09	33,185.91	88.83
5310	PROFESSIONAL SVS -	16,400.00	3,179.00	.00	13,882.00	2,518.00	84.65
5411	WATER/SEWERAGE	3,000.00	.00	287.78	2,346.76	365.46	87.82
5412	HYDRANTS	78,600.00	212.41	4,502.65	73,171.14	926.21	98.82
5430	REPAIR & MAINTENANC	68,305.00	2,213.12	7,901.48	59,855.96	547.56	99.20
5435	RADIO & PAGER SERVI	17,140.00	84.22	.00	11,101.61	6,038.39	64.77
5436	TRUCK REPAIR	77,878.00	.00	675.88	67,449.69	9,752.43	87.48
5520	INSURANCE, OTHER TH	52,622.00	.00	.00	52,622.00	.00	100.00
5580	DUES, TRAVEL & EDUC	59,500.00	1,200.00	450.00	46,234.06	12,815.94	78.46
5611	OFFICE SUPPLIES	1,120.00	.00	.00	31.07	1,088.93	2.77
5621	ENERGY - NATURAL GA	16,000.00	330.25	175.85	12,934.31	2,889.84	81.94
5622	ENERGY - ELECTRICIT	62,200.00	1,349.89	1,308.68	46,229.08	14,662.24	76.43
5623	ENERGY - BOTTLED GA	7,000.00	.00	.00	4,810.76	2,189.24	68.73
5624	ENERGY - OIL/NATURA	19,000.00	471.21	403.92	17,447.62	1,148.46	93.96
5745	FIRE EQUIPMENT	67,898.00	2,967.37	760.00	62,384.13	4,753.87	93.00
5749	CAPITAL OUTLAY	150,973.00	3,419.86	.00	128,859.66	22,113.34	85.35
5820	CONTRIBUTIONS TO OU	145,000.00	.00	.00	145,000.00	.00	100.00
TOTAL FIRE		1,397,397.00	15,427.33	16,466.24	1,244,768.37	136,162.39	90.26
DEPARTMENT-330	EMERGENCY MGT						
5115	SALARIES & WAGES -	14,925.00	.00	.00	14,316.63	608.37	95.92
5220	SOCIAL SECURITY CON	1,142.00	.00	.00	894.45	247.55	78.32
5310	PROFESSIONAL SVS -	7,505.00	.00	.00	4,596.00	2,909.00	61.24
5505	CONTRACTUAL SERVICE	25,000.00	655.10	586.61	19,695.40	4,717.99	81.13
5580	DUES, TRAVEL & EDUC	5,000.00	.00	.00	510.00	4,490.00	10.20
5611	OFFICE SUPPLIES	1,600.00	438.04	779.75	542.33	277.92	82.63
5622	ENERGY - ELECTRICIT	4,000.00	275.37	.00	3,508.90	491.10	87.72
5624	ENERGY - OIL/NATURA	2,000.00	.00	.00	1,860.68	139.32	93.03
TOTAL EMERGENCY MGT		61,172.00	1,368.51	1,366.36	45,924.39	13,881.25	77.31
DEPARTMENT-340	ANIMAL CONTROL						
5110	SALARIES & WAGES -	83,581.00	-3,206.00	.00	76,904.08	6,676.92	92.01
5115	SALARIES & WAGES -	32,000.00	.00	.00	22,382.63	9,617.37	69.95
5210	GROUP INSURANCE	28,906.00	.00	.00	28,861.23	44.77	99.85
5220	SOCIAL SECURITY CON	8,842.00	-2,200.00	.00	7,863.59	978.41	88.93
5230	RETIREMENT CONTRIBU	8,437.00	.00	.00	8,437.00	.00	100.00
5290	OTHER EMPLOYEE BENE	2,500.00	793.00	.00	1,262.10	1,237.90	50.48
5330	PROFESSIONAL SVS -	500.00	.00	.00	160.00	340.00	32.00
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	500.00	.00	100.00

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-340 ANIMAL CONTROL

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5611	OFFICE SUPPLIES	800.00	.00	.00	542.43	257.57	67.80
	TOTAL ANIMAL CONTROL	166,066.00	-4,613.00	.00	146,913.06	19,152.94	88.47
DEPARTMENT-350 INSURANCE							
5520	INSURANCE, OTHER TH	1,100,500.00	.00	.00	1,097,427.77	3,072.23	99.72
5800	OTHER EXPENDITURES	10,000.00	.00	.00	1,515.50	8,484.50	15.16
	TOTAL INSURANCE	1,110,500.00	.00	.00	1,098,943.27	11,556.73	98.96
DEPARTMENT-360 LAKE AUTHORITIES							
5501	OTHER PURCHASED SER	45,776.00	.00	.00	45,776.00	.00	100.00
	TOTAL LAKE AUTHORITIES	45,776.00	.00	.00	45,776.00	.00	100.00
DEPARTMENT-370 HEALTH DISTRICT							
5210	GROUP INSURANCE	96,178.00	.00	.00	95,997.95	180.05	99.81
5230	RETIREMENT CONTRIBU	22,248.00	.00	.00	22,246.53	1.47	99.99
5501	OTHER PURCHASED SER	284,925.00	.00	.00	280,000.00	4,925.00	98.27
	TOTAL HEALTH DISTRICT	403,351.00	.00	.00	398,244.48	5,106.52	98.73
DEPARTMENT-410 CHILDREN'S ADVENT CTR							
5210	GROUP INSURANCE	102,475.00	.00	.00	102,319.38	155.62	99.85
5230	RETIREMENT CONTRIBU	36,868.00	.00	.00	36,717.10	150.90	99.59
	TOTAL CHILDREN'S ADVENT CTR	139,343.00	.00	.00	139,036.48	306.52	99.78
DEPARTMENT-415 OUTSIDE AGENCIES							
5820	CONTRIBUTIONS TO OU	63,842.00	250.00	.00	63,842.00	.00	100.00
	TOTAL OUTSIDE AGENCIES	63,842.00	250.00	.00	63,842.00	.00	100.00
DEPARTMENT-426 NW SAFETY COMM							
5501	OTHER PURCHASED SER	11,363.00	.00	.00	11,363.00	.00	100.00
	TOTAL NW SAFETY COMM	11,363.00	.00	.00	11,363.00	.00	100.00
DEPARTMENT-432 EMERG MEDICAL SVS.							
5501	OTHER PURCHASED SER	270,000.00	.00	.00	270,000.00	.00	100.00
	TOTAL EMERG MEDICAL SVS.	270,000.00	.00	.00	270,000.00	.00	100.00
DEPARTMENT-433 YOUTH & FAMILY SVS							
5210	GROUP INSURANCE	35,539.00	.00	.00	35,113.27	425.73	98.80
5820	CONTRIBUTIONS TO OU	266,000.00	.00	56,344.81	148,655.19	61,000.00	77.07
	TOTAL YOUTH & FAMILY SVS	301,539.00	.00	56,344.81	183,768.46	61,425.73	79.63
DEPARTMENT-437 NW CT EMS COUNCIL							
5501	OTHER PURCHASED SER	250.00	.00	.00	.00	250.00	.00
	TOTAL NW CT EMS COUNCIL	250.00	.00	.00	.00	250.00	.00
DEPARTMENT-442 NEWTOWN PARADE COMM							
5520	INSURANCE, OTHER TH	1,400.00	.00	.00	1,090.00	310.00	77.86

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-442 NEWTOWN PARADE COMM

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
	TOTAL NEWTOWN PARADE COMM	1,400.00	.00	.00	1,090.00	310.00	77.86
DEPARTMENT-444 NW CONSERV DISTRICT							
5501	OTHER PURCHASED SER	1,100.00	.00	.00	1,040.00	60.00	94.55
	TOTAL NW CONSERV DISTRICT	1,100.00	.00	.00	1,040.00	60.00	94.55
DEPARTMENT-460 BUILDING OFFICIAL							
5110	SALARIES & WAGES -	268,366.00	.00	.00	229,201.53	39,164.47	85.41
5210	GROUP INSURANCE	97,436.00	.00	.00	97,230.08	205.92	99.79
5220	SOCIAL SECURITY CON	20,530.00	.00	.00	16,890.29	3,639.71	82.27
5230	RETIREMENT CONTRIBU	30,890.00	.00	.00	30,889.00	1.00	100.00
5290	OTHER EMPLOYEE BENE	1,000.00	.00	.00	650.00	350.00	65.00
5330	PROFESSIONAL SVS -	500.00	.00	.00	65.00	435.00	13.00
5580	DUES, TRAVEL & EDUC	1,200.00	.00	.00	360.00	840.00	30.00
5611	OFFICE SUPPLIES	2,400.00	.00	.00	713.64	1,686.36	29.74
	TOTAL BUILDING OFFICIAL	422,322.00	.00	.00	375,999.54	46,322.46	89.03
DEPARTMENT-490 LAND USE							
5110	SALARIES & WAGES -	405,863.00	.00	.00	361,554.46	44,308.54	89.08
5210	GROUP INSURANCE	91,976.00	.00	.00	91,545.13	430.87	99.53
5220	SOCIAL SECURITY CON	31,140.00	.00	.00	26,949.82	4,190.18	86.54
5230	RETIREMENT CONTRIBU	39,438.00	.00	.00	39,437.00	1.00	100.00
5290	OTHER EMPLOYEE BENE	1,000.00	.00	.00	754.85	245.15	75.49
5340	PROFESSIONAL SVS -	2,500.00	.00	.00	.00	2,500.00	.00
5350	PROFESSIONAL SVS -	70,000.00	2,454.00	.00	47,057.90	22,942.10	67.23
5505	CONTRACTUAL SERVICE	44,000.00	.00	.00	34,387.94	9,612.06	78.15
5550	PRINTING,BINDING &	20,000.00	785.18	.00	15,572.68	4,427.32	77.86
5580	DUES, TRAVEL & EDUC	5,200.00	.00	.00	5,015.03	184.97	96.44
5611	OFFICE SUPPLIES	2,400.00	.00	.00	1,904.76	495.24	79.37
5749	CAPITAL OUTLAY	2,500.00	.00	.00	939.57	1,560.43	37.58
	TOTAL LAND USE	716,017.00	3,239.18	.00	625,119.14	90,897.86	87.31
DEPARTMENT-500 HIGHWAY							
5110	SALARIES & WAGES -	2,377,969.00	.00	.00	2,204,662.78	173,306.22	92.71
5130	SALARIES & WAGES -	74,000.00	.00	.00	64,900.73	9,099.27	87.70
5210	GROUP INSURANCE	652,985.00	.00	.00	650,674.50	2,310.50	99.65
5220	SOCIAL SECURITY CON	204,482.00	.00	.00	175,774.62	28,707.38	85.96
5230	RETIREMENT CONTRIBU	255,208.00	.00	.00	253,656.12	1,551.88	99.39
5290	OTHER EMPLOYEE BENE	49,957.00	537.05	277.92	46,618.28	3,060.80	93.87
5301	FEES & PROFESSIONAL	15,000.00	1,250.00	1,250.00	13,750.00	.00	100.00
5430	REPAIR & MAINTENANC	502,600.00	1,444.34	38,766.56	378,048.96	85,784.48	82.93
5505	CONTRACTUAL SERVICE	700,000.00	2,320.08	10,864.50	687,400.39	1,735.11	99.75
5580	DUES, TRAVEL & EDUC	4,000.00	.00	1,500.00	1,870.00	630.00	84.25
5611	OFFICE SUPPLIES	1,600.00	.00	.00	1,393.12	206.88	87.07
5625	ENERGY - GASOLINE/D	265,784.00	36,966.73	13,020.00	249,020.10	3,743.90	98.59
5626	STREET LIGHTS	45,000.00	359.06	8,338.41	36,612.83	48.76	99.89

POWERSCHOOL
DATE: 06/08/2020
TIME: 14:24:27

TOWN OF NEWTOWN
EXPENDITURE STATUS REPORT

EXPSTA11

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-500 HIGHWAY

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5650	CONSTRUCTION SUPPLI	25,000.00	790.00	446.41	21,354.08	3,199.51	87.20
5651	STREET SIGNS	14,000.00	-690.00	.00	13,839.29	160.71	98.85
5652	DRAINAGE MATERIALS	100,000.00	-500.00	.00	99,795.15	204.85	99.80
5653	ROAD PATCHING MATER	85,000.00	-2,103.88	.00	82,822.80	2,177.20	97.44
5735	ROAD IMPROVEMENTS	2,000,000.00	-58,836.05	.00	2,000,000.00	.00	100.00
5749	CAPITAL OUTLAY	163,050.00	.00	.00	163,001.82	48.18	99.97
TOTAL HIGHWAY		7,535,635.00	-18,462.67	74,463.80	7,145,195.57	315,975.63	95.81
DEPARTMENT-510 WINTER MAINT							
5130	SALARIES & WAGES -	196,955.00	.00	.00	110,477.16	86,477.84	56.09
5220	SOCIAL SECURITY CON	15,067.00	.00	.00	3,397.93	11,669.07	22.55
5505	CONTRACTUAL SERVICE	163,750.00	.00	562.50	132,025.01	31,162.49	80.97
5660	SAND	70,670.00	.00	.00	69,282.00	1,388.00	98.04
5661	TREATED SALT	310,686.00	.00	.00	286,205.98	24,480.02	92.12
5747	MACH & EQUIP - WINT	25,000.00	.00	1,250.00	21,694.49	2,055.51	91.78
TOTAL WINTER MAINT		782,128.00	.00	1,812.50	623,082.57	157,232.93	79.90
DEPARTMENT-515 TRANSFER STA							
5110	SALARIES & WAGES -	158,403.00	.00	.00	112,921.08	45,481.92	71.29
5130	SALARIES & WAGES -	25,000.00	.00	.00	29,983.83	-4,983.83	119.94
5210	GROUP INSURANCE	43,092.00	.00	.00	42,901.70	190.30	99.56
5220	SOCIAL SECURITY CON	15,943.00	.00	.00	10,698.74	5,244.26	67.11
5230	RETIREMENT CONTRIBU	18,513.00	.00	.00	18,513.00	.00	100.00
5290	OTHER EMPLOYEE BENE	3,935.00	.00	.00	962.46	2,972.54	24.46
5430	REPAIR & MAINTENANC	2,150.00	.00	.00	931.01	1,218.99	43.30
5505	CONTRACTUAL SERVICE	1,280,000.00	82,576.49	99,817.18	1,143,113.28	37,069.54	97.10
5580	DUES, TRAVEL & EDUC	375.00	.00	.00	149.90	225.10	39.97
5610	GENERAL SUPPLIES	1,775.00	.00	76.95	1,531.16	166.89	90.60
5622	ENERGY - ELECTRICIT	4,000.00	642.33	591.97	4,423.31	-1,015.28	125.38
5749	CAPITAL OUTLAY	20,000.00	.00	5,070.00	15,701.28	-771.28	103.86
TOTAL TRANSFER STA		1,573,186.00	83,218.82	105,556.10	1,381,830.75	85,799.15	94.55
DEPARTMENT-550 PARKS & RECR							
5110	SALARIES & WAGES -	995,039.00	.00	.00	903,159.57	91,879.43	90.77
5115	SALARIES & WAGES -	74,559.00	.00	.00	56,226.38	18,332.62	75.41
5117	SALARIES & WAGES -	214,413.00	.00	.00	213,940.19	472.81	99.78
5130	SALARIES & WAGES -	62,000.00	.00	.00	30,036.27	31,963.73	48.45
5210	GROUP INSURANCE	280,145.00	.00	.00	279,561.30	583.70	99.79
5220	SOCIAL SECURITY CON	102,969.00	.00	.00	94,587.43	8,381.57	91.86
5230	RETIREMENT CONTRIBU	90,902.00	.00	.00	89,500.68	1,401.32	98.46
5290	OTHER EMPLOYEE BENE	14,250.00	205.99	2,211.75	7,735.83	4,302.42	69.81
5505	CONTRACTUAL SERVICE	280,260.00	354.87	20,244.02	237,508.92	22,507.06	91.97
5580	DUES, TRAVEL & EDUC	10,975.00	.00	.00	3,836.92	7,138.08	34.96
5610	GENERAL SUPPLIES	12,000.00	53.98	.00	11,855.25	144.75	98.79
5611	OFFICE SUPPLIES	3,100.00	.00	.00	379.28	2,720.72	12.23
5613	SIGNS	7,000.00	.00	1,240.65	222.81	5,536.54	20.91

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-550 PARKS & RECR

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5614	POOL SUPPLIES	32,342.00	654.54	155.00	8,858.30	23,328.70	27.87
5615	GENERAL MAINTENANCE	39,225.00	.00	2,549.59	24,474.52	12,200.89	68.90
5616	GROUNDS MAINTENANCE	154,231.00	.00	2,933.62	130,999.52	20,297.86	86.84
5749	CAPITAL OUTLAY	132,500.00	.00	.00	127,249.60	5,250.40	96.04
	TOTAL PARKS & RECR	2,505,910.00	1,269.38	29,334.63	2,220,132.77	256,442.60	89.77
DEPARTMENT-570 CONTINGENCY							
5899	CONTINGENCY	25,880.00	.00	.00	.00	25,880.00	.00
	TOTAL CONTINGENCY	25,880.00	.00	.00	.00	25,880.00	.00
DEPARTMENT-580 DEBT SERVICE							
5860	BOND PRINCIPAL	6,835,453.00	.00	.00	6,835,452.99	.01	100.00
5861	BOND INTEREST	2,413,665.00	.00	.00	2,410,689.49	2,975.51	99.88
	TOTAL DEBT SERVICE	9,249,118.00	.00	.00	9,246,142.48	2,975.52	99.97
DEPARTMENT-600 LEGISLATIVE COUNCIL							
5370	PROFESSIONAL SVS -	45,000.00	.00	.00	45,000.00	.00	100.00
	TOTAL LEGISLATIVE COUNCIL	45,000.00	.00	.00	45,000.00	.00	100.00
DEPARTMENT-650 PUBLIC BLDG MAINT							
5110	SALARIES & WAGES -	89,159.00	.00	.00	72,480.04	16,678.96	81.29
5130	SALARIES & WAGES -	12,000.00	.00	.00	5,774.49	6,225.51	48.12
5210	GROUP INSURANCE	45,375.00	.00	.00	45,313.54	61.46	99.86
5220	SOCIAL SECURITY CON	8,580.00	.00	.00	5,819.75	2,760.25	67.83
5230	RETIREMENT CONTRIBU	11,360.00	.00	.00	11,206.11	153.89	98.65
5290	OTHER EMPLOYEE BENE	650.00	.00	.00	464.96	185.04	71.53
5411	WATER/SEWERAGE	54,313.00	1,322.68	10,635.38	44,027.16	-349.54	100.64
5430	REPAIR & MAINTENANC	36,300.00	540.00	2,100.63	34,289.43	-90.06	100.25
5505	CONTRACTUAL SERVICE	172,800.00	4,066.89	12,189.87	157,260.84	3,349.29	98.06
5615	GENERAL MAINTENANCE	11,880.00	1,917.81	1,568.99	18,165.46	-7,854.45	166.11
5622	ENERGY - ELECTRICIT	259,675.00	13,138.63	60,156.99	200,768.58	-1,250.57	100.48
5624	ENERGY - OIL/NATURA	108,715.00	1,319.37	17,018.12	75,900.43	15,796.45	85.47
5749	CAPITAL OUTLAY	68,280.00	.00	23,079.70	38,384.27	6,816.03	90.02
	TOTAL PUBLIC BLDG MAINT	879,087.00	22,305.38	126,749.68	709,855.06	42,482.26	95.17
DEPARTMENT-670 LIBRARY							
5210	GROUP INSURANCE	2,180.00	.00	.00	2,015.30	164.70	92.44
5230	RETIREMENT CONTRIBU	26,735.00	.00	.00	25,264.15	1,470.85	94.50
5820	CONTRIBUTIONS TO OU	1,353,380.00	.00	.00	1,174,493.36	178,886.64	86.78
	TOTAL LIBRARY	1,382,295.00	.00	.00	1,201,772.81	180,522.19	86.94
DEPARTMENT-730 DISTRICT CONTRI							
5803	OTHER EXPENDITURES	10,000.00	.00	.00	4,028.75	5,971.25	40.29
	TOTAL DISTRICT CONTRI	10,000.00	.00	.00	4,028.75	5,971.25	40.29

DEPARTMENT-740 ECONOMIC & COMM

to be reimbursed

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 12/20

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALED ON: DEPARTMENT
PAGE BREAKS ON: FUND

FUND-101 GENERAL FUND
DEPARTMENT-740 ECONOMIC & COMM

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5110	SALARIES & WAGES -	74,650.00	.00	.00	68,907.60	5,742.40	92.31
5210	GROUP INSURANCE	2,500.00	.00	.00	2,500.00	.00	100.00
5220	SOCIAL SECURITY CON	5,711.00	.00	.00	5,186.57	524.43	90.82
5230	RETIREMENT CONTRIBU	7,535.00	.00	.00	7,535.00	.00	100.00
5301	FEES & PROFESSIONAL	40,331.00	.00	1,116.66	19,841.30	19,373.04	51.96
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	1,999.73	.27	99.99
5611	OFFICE SUPPLIES	600.00	.00	.00	116.86	483.14	19.48
	TOTAL ECONOMIC & COMM	133,327.00	.00	1,116.66	106,087.06	26,123.28	80.41
DEPARTMENT-750 GRANTS ADMIN							
5110	SALARIES & WAGES -	23,008.00	.00	.00	20,573.00	2,435.00	89.42
5220	SOCIAL SECURITY CON	1,760.00	.00	.00	1,444.06	315.94	82.05
5230	RETIREMENT CONTRIBU	2,322.00	.00	.00	2,321.00	1.00	99.96
	TOTAL GRANTS ADMIN	27,090.00	.00	.00	24,338.06	2,751.94	89.84
DEPARTMENT-755 SUST ENERGY COMM							
5800	OTHER EXPENDITURES	1,000.00	.00	.00	.00	1,000.00	.00
	TOTAL SUST ENERGY COMM	1,000.00	.00	.00	.00	1,000.00	.00
DEPARTMENT-860 CAPITAL & NONRECUR							
5870	TRANSFER OUT	1,881,175.00	1,622,175.00	.00	1,881,175.00	.00	100.00
	TOTAL CAPITAL & NONRECUR	1,881,175.00	1,622,175.00	.00	1,881,175.00	.00	100.00
DEPARTMENT-870 FAIRFIELD HILLS AUTH							
5301	FEES & PROFESSIONAL	40,000.00	.00	.00	40,000.00	.00	100.00
5430	REPAIR & MAINTENANC	4,000.00	.00	.00	4,000.00	.00	100.00
	TOTAL FAIRFIELD HILLS AUTH	44,000.00	.00	.00	44,000.00	.00	100.00
DEPARTMENT-890 TRANSFER OUT							
5870	TRANSFER OUT	127,192.00	75,000.00	.00	127,192.00	.00	100.00
	TOTAL TRANSFER OUT	127,192.00	75,000.00	.00	127,192.00	.00	100.00
DEPARTMENT-900 BOARD OF EDUCATION							
5890	EDUCATION	78,104,410.00	.00	.00	.00	78,104,410.00	.00
	TOTAL BOARD OF EDUCATION	78,104,410.00	.00	.00	.00	78,104,410.00	.00
TOTAL REPORT		121,981,088.00	1,833,187.92	466,331.93	40,610,531.86	80,904,224.21	33.67

separate report for BOE

other half of budget amendment....use of fund balance

06/08/2020

TOWN OF NEWTOWN – GENERAL FUND FINANCIAL REPORT:

REVENUES:

- Property taxes – current reflects receipts up to April. 99.46% collected is normal at this time.
- Intergovernmental revenue will have a $500,000 + positive variance (budget to actual) due to underestimating the education cost sharing grant (in anticipation of future state contributions to municipalities). Mashantucket, Pequot grant payment 3 of 3 is received at the end of June.
- Charges for services will all make budget except for transfer station fees & parks and recreation fees. Transfer station receipts in June typically total $125,000. Account is expected to be short around $25,000. Parks & recreation fees account will be short approximately $100,000 due to COVID 19.
- Investment income will be short approximately $175,000 due to falling interest rates.
- Miscellaneous revenue will most likely not make budget. Shortfall depends on the amount of CIRMA equity distribution. Last year it was close to $100,000. Projecting shortfall to be $50,000.

OVERALL REVENUES ARE PROJECTED TO HAVE A POSITIVE VARIANCE OF AROUND $200,000

EXPENDITURES:

- Projected salary savings (including overtime) due to open positions/worker's compensation:

Social services	$13,000
Tax assessor	30,000
Technology	10,000
Senior services	7,000
Police	40,000
Building official	20,000
Land use	14,000
Transfer station	20,000
Public building maintenance	10,000
Parks & recreation	48,000
	$212,000

- Projected legal savings $20,000
- Projected winter maintenance savings $120,000
- Projected misc. savings $75,000

TOTAL PROJECTED SAVINGS $427,000

TOWN OF NEWTOWN, CONNECTICUT
General Fund Balance Policy

I. PURPOSE

This Policy is established by the Board of Finance under is Charter Chapter 2 Section 125, responsibility for establishing preferred financial practices and obligations. This policy reflects GASB54 Fund Balance Reporting and Governmental Type Definitions.

A positive fund balance serves three important functions:

1. eliminates the need for short term borrowing to handle cash flow between the start of the fiscal year and receipt of revenue from taxes;
2. can be periodically used to lower taxes to smooth out <u>major</u> fluctuations in the property tax rates; and,
3. serves as a contingency fund that enables the Town to respond to unanticipated emergencies or opportunities.

Credit rating agencies determine the adequacy of the unreserved fund balance using a complex series of financial evaluations. The size of the fund balance is an important, but not the only consideration in the Town's rating. Other important factors are the reliability of a government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

A town's ability to accurately plan and develop sufficient fund balance is a common characteristic of highly rated municipalities.

This policy is intended to provide for a fund balance which satisfies the cash flow and contingency needs of the community, supports our positive bond rating with the rating agencies, and at the same time avoid over taxing the citizens through an excessively large fund balance.

II. GOVERNMENTAL FUND TYPE DEFINITIONS

The books of account of the Town are subject to the regulations adopted by the Board of Finance and approved by the Legislative Council. Charter Chapter 4 Section 05 Finance Director.

A. **General Fund** – This fund is the Town's primary operating fund. It accounts for all funds not reported in another fund. Funded principally by property tax, user fees and grants from other government units.

B. **Bonded (Capital) Project Funds** – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
e.g. High School Auditorium, Police Facility, Road Program, and Hawley School Boiler.

- **Bonded Projects (various)** – to account for bond proceeds, grants, and other resources used for the acquisition or construction of major capital projects as authorized through the Capital Improvement Plan (CIP).

C. Other Governmental Funds

1. **Special Revenue Funds** – Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt and capital projects. Restricted or committed revenues are the foundation for a special revenue fund.
   e.g. Children's Adventure Center, Edmond Town Hall (movies etc.), Eichler Cove, School Lunches and Dog License.

2. **Capital Projects & Capital and Nonrecurring Fund**

   - **Capital and Nonrecurring Fund - Town**– A multiyear fund where funding can accumulate enabling the Town to acquire larger capital assets on a pay-as-you-go basis. Mainly funded are transferred from the General Fund in the Annual Budget or budget transfer.
   - **Capital and Nonrecurring – Non-Lapsing** – An account established under CT Chapter 171 Section 10-248a. Board of Finance, may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the Board of Education budgeted appropriation.
   - **Land Use – Open Space**
   - **Parks & Recreation Surcharges**

3. **Debt Service Funds** – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest, including resources being accumulated for principal and interest maturing in future years. Excess bond proceeds are deposited into this fund.

4. **Permanent Funds** – Used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is for the benefit of the government or its citizenry. Permanent funds do NOT include private purpose trust funds.
   e.g. Hawley School Trust, Edmond Town Hall Endowment and Newtown Flagpole Fund.

III. FUND BALANCE DEFINITIONS

A. Fund Balance - The difference between the Town's current assets (cash, short-term investments, receivables) expected to be available to finance operations in the immediate future less its current liabilities and less Deferred Inflows of Resources.

B. Fund balance is initially characterized as being Restricted and Unrestricted.

C. Restricted Fund Balance Categories

1. **Non-spendable Fund Balance**– Amounts that cannot be spent because they are (a) not in spendable form (such as inventory, prepaid items, long term portions of notes receivables), or (b) legally or contractually required to be maintained intact (such as the corpus of an endowment fund).
2. **Restricted Fund Balance** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
3. **Committed Fund Balance**– Amounts constrained to specific purposes by The Board of Finance to be reported as committed, amounts cannot be used for any other purposes unless the Board of Finance approves removal or change to the constraint.
   a. The decision-making authority for purposes of this policy is the Board of Finance.
4. **Assigned Fund Balance**– Amounts the Town intends to use for a specific purpose; intent can be expressed by the Town or by an official or body to which the Town delegates the authority, i.e. open P.O.s at the end of the year.
   a. Appropriations of existing fund balances to future budgets are considered Assigned Fund Balance. The Town shall not report an assignment that will result in deficit in Unassigned Fund Balance. Negative fund balances cannot be considered assigned.
   b. The body authorized to assign amounts to a specific purpose for purposes of this policy is the Board of Finance.
   c. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers the restricted fund balance amount to have been spent first until exhausted and then any available unrestricted fund balance.

D. Unrestricted Fund Balance Categories

1. **Unassigned Fund Balance** amounts that are available for any purpose as defined in this policy; these amounts are reported only in the general fund. In other governmental funds, if expenditures incurred exceeded the amounts restricted, committed or assigned it may be necessary to report a negative unassigned fund balance.
2. **Unrestricted Fund Balance** and Unassigned General Fund Balance are synonymous.
3. When an expenditure in incurred for purposes for which committed, assigned, or unassigned amounts are available, the Town considers the fund balance to be spent in the following order: committed, assigned, and then unassigned.

IV.GENERAL FUND POLICY STATEMENT

TOWN OF NEWTOWN, CONNECTICUT
General Fund Balance Policy

A. The Unrestricted (Unassigned) General Fund Balance shall be no less than eight (8) percent nor more than twelve (12) percent of the Town Budget (Charter 6-25).

B. The Board of Finance Consolidated Budget (Charter Section 6), shall provide for an Unrestricted General Fund Balance within the range above.

C. In the event the Unrestricted General Fund Balance is greater than the range in IV.A. above at the end of any fiscal year, , the Board of Finance shall, in consultation with Town Executives, and in coordination with the Finance Director, prepare and submit to the Legislative Council for approval, one or a combination of the following means to account for the excess:

1. Transfer such excess to the Capital and Nonrecurring Fund - Town for future capital projects.
2. Transfer such excess to the Debt Service Fund for future debt payments.
3. Use directly to reduce the tax rate in the subsequent year provided that care is taken to avoid a major fluctuation in the tax rate in succeeding years.

D. If at the end of a fiscal year, the Unrestricted Fund Balance falls below the range in IV.A. above the Board of Finance shall in consultation with Town Executives, and in coordination with the Finance Director, prepare and submit a plan for expenditure reductions and or revenue increases. The Board of Finance shall take action necessary to restore the Unrestricted Fund Balance to acceptable levels determined by this policy.

E. The following circumstances may justify a significantly higher minimum target levels:

1. Significant volatility in operating revenues or operating expenditures.
2. Potential drain on resources from other funds facing financial difficulties.
3. Exposure to natural disasters (e.g. hurricanes).
4. Reliance on a single corporate taxpayer or upon a group of corporate taxpayers in the same industry.
5. Rapidly growing budgets.
6. Disparities in timing between revenue collections and expenditures.

F. The use of Unrestricted General Fund Balance will be allowed under the following circumstances:

1. Operating emergencies
2. Unanticipated budgetary shortfalls
3. Over the limit in IV.A

V. Policy Review

This policy shall be reviewed by the Board of Finance at a minimum, on a bi-annual basis, during the month of January in each odd numbered year. Recommendations for change, if any will be presented to the Legislative Council for approval The Board of Finance in this review process shall collaborate with the Board of Selectmen, Board of Education and Legislative Council.

Adopted by Board of Finance: **June 8, 2020.**

Approved by the Legislative Council: ______________________