

BOARD OF FINANCE
MINUTES
REGULAR MEETING
3 Primrose Street – Council Chambers
Monday, June 13, 2022 at 7:30 p.m.

These minutes are subject to approval by the Board of Finance

Present: John Madzula, Steven Goodridge, Laura Miller and Erica Sullivan and Chandravir Ahuja

Absent: Geoffrey Dent

Also Present: First Selectman Dan Rosenthal and Finance Director, Bob Tait

Chair Madzula called the meeting to order at 7:31 p.m. Attendees saluted the American Flag.

Voter Comments

None

Communications

Chair Madzula shared a correspondence from the First Selectman regarding information from Governor Lamont (see attached).

Minutes

Chandravir Ahuja moved to approve the minutes from May 9, 2022. Steve Erica Sullivan seconded (Laura Miller abstained). All in favor and motion passes.

Laura Miller moved to approve the minutes from May 26, 2022. Steve Goodridge seconded (Chandravir Ahuja abstained). All in favor and motion passes.

First Selectman's Report

The First Selectman reported on roads and the challenges this presents with the current prices of asphalt and gasoline. He also shared there will be a joint meeting with LC, BOS and BOF regarding the plan for Fairfield Hills and it's prospective uses. No action will be taken that night.

Finance Director's Report

Finance Director, Bob Tait, reported on the mill rate (see attached). Mr. Tait explained in detail the definition and process in evaluating the mill rate. Newtown's estimated adopted mill rate is 34.67, which is an effective tax increase of 0.07%. Prior year mill rate was 34.65. 1 Mill equals 3,325,311.

New Business

Summer Enrichment Grant Acceptance – Parks & Recreation

Laura Miller made a motion to accept the Summer Enrichment Grant for Newtown Parks & Rec in the amount of \$67,500. Steve Goodridge seconded. All in favor and motion passes.

There is no financial impact to the Town for this grant.

Summer Enrichment Grant Acceptance – Community Center

Laura Miller made a motion to accept the Summer Enrichment Grant for the Newtown Community Center in the amount of \$48,570. Erica Sullivan seconded. All in favor and motion passes.

Funds will be used toward science, math, culinary, field trips (and other uses not listed).

Unfinished Business

None

Voter Comments

None

Announcements

Chair Madzula commented a quorum of the BOF will be at the LC meeting on Wednesday. The First Selectman shared that the LC will review Charter Revision during this meeting.

Adjournment

Chandravir Ahuja made a motion to adjourn. Erica Sullivan seconded. All members were in favor and the meeting was adjourned at x:xxpm.

Respectfully submitted,
Kiley Morrison Gottschalk, Clerk

Attachments

Communication

Mill Rate Presentation

Grants

Governor Lamont Announces U.S. Census Bureau Approves Proposal for Connecticut's Planning Regions To Become County Equivalents

Posted on June 6, 2022

(HARTFORD, CT) – Governor Ned Lamont today announced that the United States Census Bureau has approved a request from the State of Connecticut to adopt the state's nine planning regions as county-equivalent geographic units to collect, tabulate, and disseminate census data.

Each planning region is represented by a council of government (COG), comprising the mayors and first selectmen of the member municipalities, which meet regularly to plan, coordinate, and act on matters of mutual interest. The Connecticut Office of Policy and Management (OPM) requested this change on behalf of the COGs in 2017.

"This is a positive change that will benefit all of Connecticut's cities and towns to ensure that census data and products are provided in a way that more accurately reflects how the state functions today," **Governor Lamont said**. "Connecticut has had non-functioning counties since 1960. I want to thank OPM and the COGs for their partnership to bring about this change."

"There will be no significant impact on how state or local governments are run because of this change, however by ensuring that future census data and products are published along planning region boundaries, town leaders will be in a stronger position to coordinate regionally on matters such as procurement of goods and services, public safety, education, health, transportation, tourism, and other shared issues," **OPM Secretary Jeffrey Beckham said**.

The Census Bureau will implement this change internally in 2022, with public data and geospatial products reflecting the change beginning near the end of the year. By 2024, all Census Bureau operations and publications, both internal and external, will use the nine new planning region boundaries, names, and codes, except for 2020 decennial census data publications and other datasets referencing the eight legacy counties as published before June 1, 2022.

Connecticut's nine planning regions include:

- Capitol
- Greater Bridgeport
- Lower Connecticut River Valley
- Naugatuck Valley

- Northeastern Connecticut
- Northwest Hills
- South Central Connecticut
- Southeastern Connecticut
- Western Connecticut

*****On the Web:***

- [Final notice from the U.S. Census Bureau approving Connecticut's request on nine planning regions](#)
- [View Connecticut's nine planning regions](#)

[Read on CT.gov](#)

Thank you for applying to the 2022 SDE Summer Enrichment Grant program. We are pleased to announce that **Newtown Parks and Recreation** has been selected as an **Expansion Grant** recipient! Your tentative award amount is **\$67,500**, consistent with the guidelines of the grant's request for this application, and designed to support your program at **Dickinson Park** in accomplishing the goals outlined in your application narrative. Note, that due to limited funding and the desire to maximize these federal funds, all camp award requests were reduced by 10 percent.

Accessing Funds and Student Data Collection

The next step to access grant funds will be to ensure that your organization is set up in Connecticut's Electronic Grants Management System (eGMS). **The CSDE will be hosting a mandatory Summer Enrichment Orientation Webinar for all grantees to discuss financial and data collection processes.** This will be held on Thursday, June 9th from 3:00 – 4:30PM. You will not be able to access grant funds without setting up an eGMS account, loading your budget, and submitting required financial expenditures. Additionally, each program will be required to collect and submit student-level data on each student attending their program this summer, and this will be discussed in further detail during the Orientation. Each organization is required to have one person attend this training and attendance will be taken at the end. [Please register using this link.](#)

If you are already an approved eGMS user, please be patient as it will take a few days for your grant award to get loaded into the system. We will notify you by email once this is complete. At that point, you'll need to log into the eGMS system and enter your budget as you did for the grant application.

If you are NOT an approved eGMS user, you will soon be contacted by email to set up a new account and password. You will then be notified when your grant is loaded into the system. At that point, you'll need to log into the eGMS system and enter your budget as you did for the grant application. Note, this process can take a few weeks, so we appreciate your patience.

CT College Corps

Your program may have requested up to 3 college corps students to serve as camp counselors and other staffers this summer. Now that programs have been identified, College Corps will work to match students with sites and will reach out to chosen sites directly with next steps. Please expect an email from them in the coming weeks. Moreover, if your program would like to recruit or refer any college students to the program, you may do so [using this link](#). Questions about College Corps may be submitted to collegecorpsct@fairfield.edu.

2022 Summer Enrichment Grant Expansion Budget Narrative

Personnel Services-Employee Salaries eligible for coverage with the grant

-Assistant Camp Director	\$5,000
-Social Worker \$7,500 support student's social, emotional, mental and physical health. (Criteria)	
-Skateboard Instructor	\$4,500
Staff Shirts	\$500
Campers shirts	\$500
Art & Crafts supplies	\$1,000

Enrichment Programs Dickinson Day Camp

<u>Emjay Enterprises Empower Staff Training:</u>	\$750
<u>First Aide CPR Training</u>	\$240
<u>QPR Training</u>	\$300
<u>Library Literacy Program:</u> \$1,680.00: 4 camps every Friday 9am-3pm for 6 consecutive weeks (this includes travel and prep time of 2 additional hours per week: 48 hrs. at a rate of \$35 per hour.	
\$250: Drawing materials and journals for each camper.	
<u>Day Rock Music Program/lessons June 23</u>	\$900
August 11	\$900
<u>Connecticut Humane Society Pets and Caring program:</u>	\$225
<u>Mad Science</u>	July 21 \$425

<u>Ultimate Trampoline Park</u>	July 14	\$1,187
<u>Yard Goats Baseball Game</u>	July 7 & 20 th	\$1,375
<u>Rockin Jump Trampoline Park</u>	July 14	\$1,187
<u>Sports Center of CT</u>	August 3	\$535
<u>Splash Down Beach</u>	August 10	\$1000
<u>Quassy Amusement Park</u>	June 29 & 27	<u>\$2,400</u>
		\$11,424

Dickinson Bus Fees:

Quassy Amusement Park x 2	\$530
Rockin Jump	\$262
Hartford Yard Goats	\$369
Sports Center of CT	\$267
Splashdown Beach	<u>\$340</u>
	\$1318

Dickinson Teen Adventure Camp Fees

	Admission	Bus
6/27 & 7/18 Xtreme Play	\$875	\$224 x2 = \$2198
6/28 & 7/26 IT Rope Adventure Course	\$693	\$ 342 x2= \$2070
6/29 Team VS Time	\$750	\$342 = \$1092
6/30 & 7/14 Brownstone	\$1453	\$342 x2= \$3590
7/5 Urban Air	\$875	\$342 = \$1217
7/6 & 7/13 Paintball Sports	\$1000	\$333 = x2 \$2666
7/7 Discovery Adventure Park	\$875	\$284 = \$1159
7/8 & 7/28 Lake Compounce	\$812	\$342= \$1154
7/11 & 7/27 Bronx Zoo	\$775	\$444 x2 = \$2438
7/12& 7/25 Adventure Mystic	\$619	\$516 x2 = \$2266
7/19 Kingfisher Adventure	\$750	\$394 = \$1144
7/20 Ocean Beach	\$525	\$526= \$1051
7/21 Chelsea Piers	\$950	\$281= <u>\$1095</u>

\$23,258

Camp Scholarships: Scholarships will be based on need determined by social services and to offer camp at no cost to residents from other towns as well Last year we awarded 25 individual scholarships totaling \$10,266 of summer enrichment. We plan to double this effort through targeted outreach and determined by our waiting list: up to \$20,000.



To Whom it May Concern,

The C.H. Booth Public Library is happy to collaborate with Newtown Parks and Recreation again this summer. Last summer the library hosted six outdoor concerts at the Dickinson Park Band Shell. More than 700 children and adults attended. In addition to the concert series, the library hosted a "Library Lit Camp," every Friday for six weeks. A staff member from the library led interactive read aloud sessions with campers in small groups followed by a creative response in the form of a drawing or writing activity. The program was so popular that we were asked to return again this summer. As the children's librarian, it has been my mission to provide children, families and teachers with relevant programs and resources that support learning and a lifelong love of reading. The children's section of the library has a collection of nearly 40,000 items, and we are always looking for ways to extend our reach to those children who may not be able to get to the library or they just haven't taken advantage of our resources. It will be my pleasure to work with Amy Mangold and her staff to provide additional enrichment to the robust recreational programs provided by Newtown Parks and Recreation.

Thank you for your consideration.

Alana Bennison, MLS

Director of Children's Services

The Newtown Community Center has been awarded a grant in the amount of \$48,570.00 from the Connecticut State Department of Education. This grant will support a STEAM Summer Enrichment Coordinator for all day camps, support our Summer Splash Academy in collaboration with Newtown Public Schools, expand infrastructure to increase capacity, support on-site field trips, hosting of parent engagement events and allow us to partner with Fairfield University on Summer Staffing.

WHAT IS A MILL RATE / HOW DO YOU CALCULATE A MILL RATE

- The term “millage” means a part of a thousand.
- A mill is one in one thousand.
- Mill rate is a term municipalities use to calculate property taxes. A mill is \$1.00 for each \$1,000 of property assessment.
- Similarly, we are used to “percentage” which means a part of a hundred. A percent is one part in every hundred. Because of it’s daily use, we understand percent much more than mills.

Calculating the tax amount on an individual home:

Say the fair market value (FMV) of a home is \$450,000 (valued every 5 years on October 1).

An assessment ratio of 70% is applied to the FMV to get the property’s assessed value.

Assessed value in this case = $450,000 \times 70\% = \$315,000$.

Lets assume a mill rate of 34.00. That is \$34 tax for each \$1,000 of assessed value.

The property tax would be calculated as such:

$$\$315,000 / 1,000 \times 34.00 = \$10,710$$

WHAT IS A MILL RATE / HOW DO YOU CALCULATE A MILL RATE

THE BIG PICTURE:

Net taxable grand list is the aggregate valuation (assessment) of taxable property (less exemptions):

- Real property (residential & commercial).
- Motor vehicles (FMV per state DMV x 70%).
- Personal property (book value x 70%) (book value = original cost less depreciation).

Property taxes are designed to be fair. Your share of property taxes represent your total property assessed value to the total assessed value of the Town. So you are paying a percentage (millage 😊) of the total tax based on your property value. The fairness assumes that your property value represents your overall wealth. Unfortunately this is not always true. For instance a senior may decide to stay in the (big) house yet their financial resources have declined. Senior tax credits are an attempt to correct this.

WHAT IS A MILL RATE / HOW DO YOU CALCULATE A MILL RATE

CALCULATING THE MILL RATE:

- “Current year taxes” amount in the budget = total budgeted expenditures – total other budgeted revenues.
- Lets say current year taxes amount = \$114,000,000. This is the amount we need to collect in property taxes. We do not have a 100% collection rate so we need to divide the tax collection rate into \$114,000,000 to get the amount the town will actually bill out (the levy amount).
- $\$114,000,000 / 99.3\% = \$114,803,625$. This is the amount actually billed out (the levy). If we collect 99.3% of it we will get our budgeted \$114,000,000 current year tax amount.
- Now we need to calculate the mill rate which will distribute the \$114,803,625 to the tax payers according to their assessed property values (70% of property FMV):

Lets say the net taxable grand list (after adjustments) = \$3,400,000,000 (3.4 billion \$).

The mill rate is calculated as such:

Tax levy / taxable net grand list (assessment) / 1,000

$\$114,803,625 / (\$3,400,000,000 / 1,000) = 33.77 = \text{mill rate}.$

Lets check that – total property tax on grand list = $(\$3,400,000,000 / 1,000) * 33.77 = 114,818,000$.

$\$114,818,000 * 99.3\% \text{ collection rate} = \$114,014,274$. Amount budgeted = \$114,000,000.

Difference due to rounding.

WHAT IS A MILL RATE / HOW DO YOU CALCULATE A MILL RATE

MISC.

- It is hard to compare mill rates town to town.
 - FMV's are established every five years. So one town may have had a valuation (revaluation) on 10/1/2017 and another you want to compare may have had one on 10/1/2021. market values in those years could be completely different arriving at different mill rates. Higher market values – lower mill rates. Lower market values – higher mill rates.
- As mentioned earlier, we have an easier time envisioning percentages. Half a pizza pie is 50% or 500 mills.
 - To convert a mill rate to a % move the decimal point one place to the left:
34.00 mills = 3.4%
If you had property with an assessment value of \$315,000 with a mill rate of 34.00 your property tax would be 3.4% of \$315,000 = \$10,710.
 - Upon revaluation if your assessment increased to \$515,000 and taxes stayed the same your mill rate would decrease to 20.80 or the tax percentage would be 2.08%.

NOW LETS TAKE A LOOK AT THE MILL RATE CALCULATION IN THE ADOPTED 2022-23 BUDGET BOOK.

PRELIMINARY - MILL RATE CALCULATION - 2022 / 2023

		2021 Grand List
TOTAL NET TAXABLE ASSESSMENT (LESS EXEMPTIONS) Before Board of Assessment Appeals		3,380,051,863
ADJUST FOR BOARD OF ASSESSMENT APPEALS ESTIMATED ADJUSTMENTS		(1,500,000)
		3,378,551,863
AMOUNT TO BE RAISED BY TAXATION - (from "current year taxes" - revenue budget)		114,490,539
TAX LEVY - assuming a tax collection rate of	99.3%	115,297,622
(Tax Levy = billed amount = Amount to be Raised by Taxation divided by Collection Rate)		
Add Tax Credits:		
* Newtown Elderly Tax Benefit (1,650,000 less 175,000 reserved)		1,475,000
* State Elderly Circuit Breaker Program		154,000
* Volunteer Fire, Ambulance and Underwater Rescue Personnel Tax Credit Program		217,000
ADJUSTED TAX LEVY		117,143,622
PRELIMINARY MILL RATE (= Tax Levy divided by (Taxable Net Assessment / 1,000))		34.67
EFFECTIVE TAX INCREASE		0.07%
PRIOR YEAR MILL RATE =		34.65
1 MILL =		3,325,311