

3 PRIMROSE STREET  
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BOARD OF FINANCE  
MINUTES  
REGULAR MEETING

Held remotely due to COVID-19 Mandates and Precautions  
Monday, July 13, 2020 at 7:30 p.m.

*These minutes are subject to approval by the Board of Finance*

**Present:** Sandy Roussas, Keith Alexander, Ned Simpson, Chris Gardner, and Matthew Mihalcik

**Absent:** John Madzula

**Also Present:** First Selectman Dan Rosenthal, Finance Director, Bob Tait, Superintendent, Dr. Lorrie Rodrigue, BOE Chair, Dr. Michelle Ku, Newtown School District Director of Business, Ron Bienkowski, BOE Member, Dan Delia, one member of the press and four members of the Public

Sandy Roussas called the meeting to order at 7:34 p.m. There was an error in the Meeting ID Number on tonight's agenda; therefore, given the public cannot attend, no action will be made. Attendees saluted the American Flag.

**Voter Comments**

None

**Communications**

Chair Roussas mentioned the inaugural newsletter from the Board of Education Communications Sub-Committee highlighting the Alternative Learning Plan.

Chair Roussas shared a communications with the BOF on July 1<sup>st</sup> from the BOE that the Verkada lease payoff was scheduled to be discussed on July 7 and the BOF had the opportunity to submit input.

Chair Roussas noted she forwarded the Fund Balance Policy to Legislative Council and will present it at their next meeting.

**Minutes**

Tabled due to clerical error.

**First Selectman's Report**

First Selectman Rosenthal reminded the BOF that the Municipal Center opened on July 1<sup>st</sup> and are encouraging people to still be serviced remotely; however, there is also a meeting window opened to the outside to handle taxes and such in a socially distanced manner. He mentioned the openings of the Community Center and Parks and Rec have gone well. The First Selectman shared some roadwork has started in town and in total it will be 24 miles of roadwork this year. A lot has been accomplished in terms of roadwork and he is hopeful significant progress will continue to be made.

The First Selectman mentioned the contracts for the Police and Public Works are in process. Minor language discrepancies are being ironed out and then the respective Unions will vote. Once this is accomplished, it will be brought to the next BOS meeting.

**Finance Director's Report**

Finance Director, Bob Tait, shared the Ten Year Budget Forecast Worksheet. This is informational only (see attached).

Chair Roussas mentioned she would like the BOF (alongside the Finance Director and his team) to consider doing certain budget projections regardless of the vast variables in hopes to become as informed as possible for the next budget cycle. She stated she believed having these conversations are very important and prudent.

Mr. Simpson asked for clarification that this 10 year "what if" model includes FTE calculations both in Municipal operations and BOE. Mr. Tait said not specifically but it can be worked around. Mr. Simpson also asked if this assumption assumes no new programs. Mr. Tait said this was correct but that can also be worked around. Lastly, Mr. Simpson asked if this model can be used to see when the GE funds run out for the Community Center, so we can anticipate tax contributions to the CC fund. Mr. Tait said the idea is for the GE money to last 12-14 years, so it is beyond the ten year scope of this model but surely it can be done.

Mr. Tait reviewed the tax collections so far as taxes are due this month. As of right now there have been 8 processing days in this new fiscal year compared to last year at this time there was 9 processing days. \$10.6MM in taxes has been collected thus far. Mr. Tait shared there are three methods to pay this year: online, mail or Tax Collector's counter. Within each tax bill there was a memo to encourage residents to pay online and many are adhering to this request to pay via mail or online.

### **Unfinished Business**

#### **BOE Non-Lapsing Account - Discussion re BOE Policy 3160 and 5/12/14 BOF Recommended Procedure**

Chair Roussas referenced the Policy 3160 Budget Procedures and Line Item Transfers that was just voted on by BOE. Chair Roussas recently did some research regarding this policy for statutory and town perspectives and came upon the May 12, 2014 BOF meeting minutes and read about "recommended process" regarding how to request money to be spent for the Non Lapsing Education Fund. Chair Roussas found incongruity between x and x.

Dr. Ku stated the implemented change of the policy shows being consistent with the statute and referencing the statute. Dan Delia said discussions in the sub committee was more on regulation and the Board doesn't vote on regulation. He stated the policy was changed to follow the state statute. Mr. Delia added they have had lengthy discussion around regulation.

Chair Roussas asked if the regulation was the context in the conversation that occurred with Matt Ritter. Mr. Delia responded by saying yes. Chair Roussas asked about the comments that she requested from Mr. Delia. Mr. Delia said the comments he passed along to Chair Roussas were for the regulation not for the policy. Chair Roussas asked if the regulation was currently under consideration in the BOE sub committee. Mr. Delia noted that Mr. Bienkowski and Dr. Rodrigue brought this to the sub committee and the sub committee looked to them for guidance as well as advice and guidance from Matt Ritter

Dr. Rodrigue said they looked at the policy in depth. The regulations are administrative regulations and these regulations are ever changing. Typically the BOE does not need to vote to approve the regulation and can be changed along the way. The staff and administrators that are knowledgeable in the given topic give their feedback and share their expertise.

Mr. Bienkowski commented that he looked at 20-25 policies among school districts across the state a few months ago. The Facilities and Finance Sub Committee spent about three meetings looking at the policy and Attorney Ritter attended the last meeting. Attorney Ritter revised the regulation from a legal point of view. Mr. Bienkowski noted the Facilities and Finance Sub Committee will likely take another look at the regulation. Chair Roussas then asked Mr. Bienkowski to share an overview of the regulation which he did. Chair Rousass then asked for clarification that this was a revised regulation and Mr. Bienkowski said this is a new regulation.

Chair Roussas noted the importance of phrasing the process of removing funds from the Non Lapsing Education account.

Chair Roussas questioned the vote about not adding language about BOF approval into the section of the policy that discussed removing funds from the Non Lapsing Education account. Dr. Ku explained that they did not want to define what action another board takes.

Chair Roussas asked Dr. Ku to share how the Non Lapsing Education Fund came to be. Dr. Ku shared an excerpt from the May 12, 2014 BOF meeting minutes stating that the then BOF Chair and First Selectman noted “the BOE should have the same ability as the town to know of future challenges and save incrementally for it...” Dr. Ku also commented that around this time was when the BOE began setting up a designated portion for Special Education with the approval of the BOF and LC through the budget cycles.

Chair Roussas shared her concern that the language of BOE policy 3160 potentially creates a third process for funds to be spent that bypass established procedures that create accountability such as the budget review and CIP process. This is why Chair Roussas researched information about what the original purpose of the Non-Lapsing Education Fund was when it was first created.

Dr. Ku said she understands there are some unknowns and some things do need to be codified. She said she thinks the Charter sets out clearly two separate parts of the budget process and two separate ways the budget is approved. Dr. Ku also referenced from the May 12, 2014 meeting that the BOF should follow the appropriations process. She said there is no special appropriations process for the BOE to follow in the Charter.

Chair Roussas noted she sent the minutes of the May 12, 2014 BOF meeting to the Town Attorney to understand what obligation the BOE had to follow this recommended process because it hasn’t been followed in detail as it should. Chair Roussas also mentioned that the BOF recommended process is not codified in the way that the BOE policy is. Specifically, the provision of an impact statement for proposed expenditures assures the BOF whether there will be a continuing cost associated. Chair Roussas mentioned the statute is silent on how money is removed from the account. She noted that Policy 3160 states that when the BOE requests funds, it may request that a certain amount may be designated for a specific purpose. If the money is no longer needed for that purpose than the BOE can remove that designation and inform the BOF about the change.

Chair Roussas shared her interpretation of the language in Policy 3160 that allows the BOE to remove a designation of non-lapsing funds without board approval and her concern that it gave the BOE the ability to spend money that was previously designated without BOF approval.

Mr. Delia stated the sub committee discussed the first sentence of Policy 3160 in depth. The first line requires the BOE to forward a request to the BOF to use the funds. Mr. Delia also noted that because of this requirement, the BOF is informed of the use of the funds or of the change thereof. Chair Roussas said she has a different interpretation. Dr. Rodrigue said Chair Roussas perhaps has the wrong interpretation and the BOE was following past precedent (inherent in state statute) to request funds from the BOF. The word “approval” was in there and they took it out because the BOE felt it was part of the BOF process. Dr. Rodrigue mentioned that considerable discussions happened around this topic. Moreover, if the BOE doesn’t use all the funds, the BOE would have to go back to the BOF and explain why the full amount was not used. Mr. Delia agreed. This was mainly to capture the BOE’s process only. Chair Roussas would like this to be worded better.

Mr. Simpson asked for an overview of 3171.1 and 3160 and how do they guide the life in the school district.

Dr. Ku responded by saying 3171.1 describes specifically the Non Lapsing Education Fund. Policy 3160 is the budget procedures and line item transfers and within that policy it talks about adding funds to the Non Lapsing Education Fund at the end of the fiscal year including the process by which that would happen. There was discussion around the recommended process and regulations.

Mr. Bienkowski stated that if BOE requests funds for any purpose and any funds are not used remain in the Non Lapsing Fund. For example, the current Hawley HVAC engineering contract was thought to be

\$300,000 and is, in fact, \$250,000. Therefore the Non Lapsing fund has the extra \$50,000 remaining in the account. He also shared that when the Non Lapsing Fund came to be there were lengthy discussions with several questions and answers.

Mr. Bienkowski also mentioned the proposed regulation shows a clear process. He also added regarding expenditures “any expense that the BOE determines are necessary to support students and during the best interest of the Newtown Public Schools.” There is also a section for emergency conditions. In all of those occurrences, the BOF will be advised and asked for the approval for the use of any of those purposes from the BOE.

Chair Roussas said everyone should be clear about the expectations of the process. She mentioned each Board’s policies should mirror each other. She mentioned that the policy work can be in the form of a subcommittee with members of both boards or work on the policy as a BOF and get input from the BOE.

Mr. Gardner proposed that a sub committee be formed between the BOE and the BOF at the next BOF meeting. Mr. Simpson agreed.

Mr. Simson noted Attorney Ritter previously made a point that this requires a cooperative relationship between the BOE and BOF. And by statute the BOE can spend the money however they’d like and the BOF can choose not to put money in the account. Mr. Simpson referenced in Nov 2018, Dr. Rodrigue reported that most towns were using a Memorandum of Understanding (MOU). Mr. Simpson would like to see a MOU.

Chair Roussas asked about the shelf life of a MOU. Dr. Rodrigue mentioned other towns sometimes use a MOU rather than policy. Dr. Rodrigue said it’s generally between Unions and BOE. In response to Chair Roussas’ question, Dr. Rodrigue said the shelf life is generally the length of the term. Mr. Alexander stated we used an MOU post 12/14 for the Security officers.

Mr. Delia addressed Mr. Simpson and said the BOE addressed the process specifically in their policy (saying more than what the state regulation says). Mr. Delia stated it important the BOE and BOF work together as their end goal is the same, which is to benefit the children.

Dr. Ku is in agreement that the Boards work together. It will benefit the children and the tax-payers. She appreciated Sandy codifying the policy.

### **New Business**

None

### **Voter Comments**

None

### **Announcements**

None

### **Adjournment**

Chris Gardner made a motion to adjourn. Keith Alexander seconded. All members were in favor and the meeting was adjourned at 8:40 pm.

Respectfully submitted,  
Kiley Gottschalk, Clerk

### **Attachments**

Communications between BOF Chair Roussas and BOE Chair Ku

Communications/Voter Comments from Dr. Dennis Brestovansky of 11 Longview Heights Road, Newtown  
Ten Year Budget Forecast Worksheet

Board of Education Communications Sub-Committee Newsletter

----- Forwarded message -----

From: **Sandy Roussas** <[sandyroussasbof@gmail.com](mailto:sandyroussasbof@gmail.com)>

Date: Tue, Jun 30, 2020 at 9:58 PM

Subject: Re: 6/25/20 BOF Meeting Follow-Up

To: Ku, Michelle <[kum\\_boe@newtown.k12.ct.us](mailto:kum_boe@newtown.k12.ct.us)>

Hi Michelle,

Thanks for the follow up. There is a lot that needs to be said about that meeting and I will try to address all your points. The timing of the discussion re the BOE's action to pay down the camera lease was not ideal, but it was unavoidable. I became aware of the action and I planned to address it during our non-lapsing account discussions. However, Governor Lamont's announcement earlier in the afternoon on June 25 that children were going back to school in person caused me to think that we were likely looking at increased re-entry costs as was discussed during subcommittee meetings and as published by some groups. I believe you had shared something on your page about costs potentially running up to over \$1 million. In light of this, I felt obligated to immediately address the action for the sole purpose of determining whether it was too late to retract it--assuming of course that the other BOF members agreed.

I understand that the BOF has no authority over line-item expenditures or meeting year end obligations. However, the BOF is charged with monitoring the fiscal health of the Town--this includes both BOS and BOE budgets. Moreover, this money was presumably going to be requested to be placed into the Non-Lapsing account and I was treating it as anticipated non-lapsing account funds. Based on my review of the meeting, the recommendation was made in light of the "significant fund balance" that was anticipated, which signaled to me a "spend down"--this was confirmed during our meeting. I understand that there was a debate about the spend and I acknowledge that it was not without thought or consideration. However, for me, it was difficult to reconcile why this expenditure was approved in the setting of a large and looming question over what impact Covid will have on costs. Whether I'm correct or not, it is the prism through which I view everything related to finances these days. What happens if the cost of sending children back to school in the fall exceeds the balance that the BOE has in its non-lapsing account--even assuming that the entire surplus is transferred to it?

The tone of the meeting was not something I intended. My only intent was to have a discussion about the action and see if there was a way that it could be reversed assuming that I was not alone in my position. Remembering our exchange from the CIP/Finance subcommittee meeting and the proposed spending plan that Ron had put together, saving that money for what was represented as anticipated Covid-related expenses was my sole concern. I was not sure that there was anything to be done at that point, but I felt duty-bound to address it if there was even the slightest possibility.

From my perspective, there is a deep fracture between our boards that precedes both of our tenures; however, the burden falls on us to mend it. I am not turning away from my pledge to collaborate and communicate, but I need the BOE to do the same. Unfortunately, it feels like it has been a one way street. For example, I forwarded our proposed fund balance policy to you, which specifically included the intent for collaboration. I was happy to present our changes, to discuss your board's input and to present that input to the BOF for its consideration. On the other hand, while I was invited to give input on Policy 3171, there was no procedural mechanism for me to allow the BOF to weigh in before it was voted upon. I was not even given the opportunity to give input about changes to Policy 3160--a policy which significantly changes the current practice of how money from the non-lapsing account is expended. Regardless, this is something I plan to review with the BOF as we continue discussions regarding the non-lapsing account.

Please feel free to share this with your board and I will share your thoughts with mine.

Be well, Sandy

On Tue, Jun 30, 2020 at 7:31 PM Ku, Michelle <[kum\\_boe@newtown.k12.ct.us](mailto:kum_boe@newtown.k12.ct.us)> wrote:

Sandy,

We have welcomed, with enthusiasm, conversations between the Board of Education (BOE) and Board of Finance (BOF), and these discussions have been productive, going a long way toward defining policies and procedures that will benefit the community. However, at the June 25 BOF meeting, the last minute addition of an agenda item to discuss the BOE's decision to pay a future obligation led to a troubling exchange that left us unclear about a path forward. Perhaps it was the negative tenor of the conversation that led to a decision to cut it short, but given the brevity of the exchange, some incorrect accusations, and lack of time to prepare information, I felt compelled to follow up.

Concerns were expressed by members of the BOF regarding our decision to spend money prior to the Governor's decision about the school year. As Dr. Rodrigue indicated at the onset of the discussion,

planning for COVID19 had been extensive, took into account different contingencies, and would continue to evolve, depending on the amount of community spread and regardless of any one plan. The assertion during the meeting that the BOE should look to amass cash (presumably to be able to address COVID expenses) must be balanced with demands that the BOE use a positive balance to address future obligations. The BOE's recent action was done to reduce taxpayers' burden in the coming years similar to the recently approved use of \$300,000 from the Education Non-Lapsing Fund to pay for a Capital Improvement Project.

The characterizations that the payment on the Verkada camera contract was random, that the decision was not well-informed, and that it was not an education expense are not accurate. Budgeting for the contract has been planned, has taken place for the last 3 years, and would continue into future budgets. By definition, items within the BOE budget are education expenses, and we consider the security of the school campuses of paramount importance. The conversations that the Board of Education had prior to making the payment-decision took place over two meetings and took into account both the costs and benefits. It was not a straightforward decision, and some of the concerns your board raised had been considered by the BOE.

The BOE has not previously been required to ask the BOF for input on line-item transfers nor year-end spending. However, to honor your request, we will entertain a discussion about the Verkada security camera payment at our next BOE meeting. If you would like to provide any additional insights before July 7, I would be happy to share them with the BOE.

The BOE is dedicated to continuing a positive relationship with the BOF, managing the budget with fiscally sound practices, finding savings where possible, and paying down future costs to lessen burden on taxpayers.

Respectfully,

Michelle

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**rom:** Dennis Brestovansky <[dfbrestovansky@gmail.com](mailto:dfbrestovansky@gmail.com)>  
**Sent:** Tuesday, July 14, 2020 9:00 AM  
**To:** Sandy T. Roussas <[sroussas@stockmanoconnor.com](mailto:sroussas@stockmanoconnor.com)>  
**Cc:** Gardner, Christopher <[christopher.gardner@yale.edu](mailto:christopher.gardner@yale.edu)>  
**Subject:** Re: FW: BOF Meeting

Here are the points that I was hoping to make during the Voter Comment portion of last night's meeting. Please forward to the BOF as a whole as appropriate.

Name: Dr. Dennis Brestovansky

Address: 11 Longview Heights Road, Newtown

Disclosure. I serve on a political committee in Newtown. The comments and opinion shared here is strictly my own and is not offered on behalf of that committee.

I appreciate the BOF's furthering the discussion on the non-lapsing fund during tonight's meeting. I have listened to your June 25 meeting and the BOE June 2 meeting. I was pleased to read in the Newtown Bee that the BOE's decision to prepay certain lease obligations for cameras has been put on hold in the wake of the June 25 BOF / BOE discussion and hope that tonight's meeting will lead to a permanent reversal.

Some have suggested that the decision to prepay the lease including all interest due over the life of the loan is of benefit to taxpayers. Personally, I find that language misleading. There is never a financial benefit to paying debt early unless some reduction in total spend over the life of the loan, tax consequence or other real tangible dollar benefit is secured. Buying down the lease now is wasteful. Despite statements to the contrary, there is no benefit for taxpayers. Room is created in next year's BOE budget at the expense of premature spending, which reduces the surplus that can in principle be saved and used if needed next year.

My interpretation of the June 25 meeting is that the BOE is distrustful of the BOF and is concerned that monies put into the non-lapsing fund will not be returned to them. Given that these BOE concerns, regardless of whether they are well founded, may have influence over the lease payment decision, I hope that the sub-committee and any other work needed to allay these fears can be done quickly and timely enough to impact the decision. Indeed, I believe the time spent by the BOE analyzing the lease buydown decision would have been better spent collaborating with the BOF in an effort to secure any assurances the BOE needed to do the right thing, namely, save the money for later.

I appreciate that we all are dealing with an uncertain future. As the BOF pointed out, saving for future contingencies rather than rushing to spend wastefully now is the rational and prudent course.

One thing we know for certain, but is too often not explicitly mentioned in board deliberations, is that there are Newtown-ers who have lost their jobs or are earning significantly less in the current environment. These folks continue to pay their property taxes with no real relief even though there are budget surpluses in excess of a million dollars. All of us taxpayers, and especially those individuals and families, deserve to have their tax dollars treated with the utmost care at this time, maximizing the benefit squeezed out of every dollar spent.

Thanks for your consideration.

Dennis Brestovansky

TOWN OF NEWTOWN											
TEN YEAR (WHAT IF?) BUDGET FORECAST											
	CURRENT YEAR	FORECAST (WHAT IF?)									
	2020 - 21	2021 - 22	2022 - 23	2023 - 24	2024 - 25	2025 - 26	2026 - 27	2027 - 28	2028 - 29	2029 - 30	2030 - 31
REVENUES:											
CURRENT TAXES	109,190,009	114,328,354	118,774,796	123,503,167	128,175,970	131,868,644	134,800,044	137,931,112	140,919,635	144,481,419	147,936,023
		4.7%	3.9%	4.0%	3.8%	2.9%	2.2%	2.3%	2.2%	2.5%	2.4%
OTHER REVENUES	12,436,526	10,669,626	9,404,522	8,141,387	6,879,917	5,720,354	5,919,541	6,120,712	6,423,906	6,429,165	6,636,528
		-14.2%	-11.9%	-13.4%	-15.5%	-16.9%	3.5%	3.4%	5.0%	0.1%	3.2%
TOTAL REVENUES	121,626,535	124,997,979	128,179,318	131,644,553	135,055,888	137,588,998	140,719,585	144,051,825	147,343,542	150,910,584	154,572,551
EXPENDITURES:											
BOARD OF SELECTMEN BUDGET		2.8%	2.5%	2.7%	2.6%	1.9%	2.3%	2.4%	2.3%	2.4%	2.4%
MUNICIPAL OPERATIONS	33,268,962	34,194,461	35,162,975	36,177,631	37,291,077	38,458,778	39,402,396	40,369,770	41,361,509	42,417,266	43,500,705
		2.8%	2.8%	2.9%	3.1%	3.1%	2.5%	2.5%	2.5%	2.6%	2.6%
CAPITAL & NON-RECURRING											
CAPITAL FINANCING - DEBT SERVICE	9,485,797	9,879,743	10,227,825	10,769,899	11,114,470	10,480,678	10,478,833	10,600,000	10,600,000	10,600,000	10,600,000
		4.2%	3.5%	5.3%	3.2%	-5.7%	0.0%	1.2%	0.0%	0.0%	0.0%
TOTAL BOS BUDGET	42,754,759	44,074,204	45,390,800	46,947,530	48,405,547	48,939,456	49,881,229	50,969,770	51,961,509	53,017,266	54,100,705
		3.1%	3.0%	3.4%	3.1%	1.1%	1.9%	2.2%	1.9%	2.0%	2.0%
BOARD OF EDUCATION BUDGET	79,101,776	80,923,776	82,788,517	84,697,023	86,650,340	88,649,542	90,838,356	93,082,055	95,382,033	97,893,318	100,471,846
		2.3%	2.3%	2.3%	2.3%	2.3%	2.5%	2.5%	2.5%	2.6%	2.6%
TOTAL EXPENDITURES	121,856,535	124,997,979	128,179,318	131,644,553	135,055,888	137,588,998	140,719,585	144,051,825	147,343,542	150,910,584	154,572,551
		2.6%	2.5%	2.7%	2.6%	1.9%	2.3%	2.4%	2.3%	2.4%	2.4%
FUND BALANCE:											
ESTIMATED FUND BALANCE INCREASE	-	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
ESTIMATED UNASSIGNED FUND BALANCE	14,500,000	14,900,000	15,300,000	15,700,000	16,100,000	16,500,000	16,900,000	17,300,000	17,700,000	18,100,000	18,500,000
UNASSIGNED FUND BALANCE AS A PERCENT OF TOTAL EXPENDITURES	11.9%	11.9%	11.9%	11.9%	11.9%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
MILL RATE:											
MILL RATE	34.76	36.17	37.40	38.67	39.92	40.85	41.6	42.3	43.0	43.9	44.7
EFFECTIVE TAX INCREASE	-0.03%	4.06%	3.39%	3.42%	3.22%	2.33%	1.81%	1.78%	1.62%	1.98%	1.85%

ASSUMPTIONS USED

REVENUE ASSUMPTIONS:

REVENUE ASSUMPTIONS:		FORECAST YEAR									
		2021 - 22	2022 - 23	2023 - 24	2024 - 25	2025 - 26	2026 - 27	2027 - 28	2028 - 29	2029 - 30	2030 - 31
OTHER PROPERTY TAXES (NOT CURRENT)	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
INTERGOVERNMENTAL	% Increase (decrease)	-20.00%	-25.00%	-33.33%	-50.00%	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CHARGES FOR SERVICES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
INVESTMENT INCOME	AMOUNT	450,000	450,000	450,000	450,000	550,000	650,000	750,000	850,000	950,000	950,000
OTHER REVENUES	% Increase (decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

EXPENDITURE ASSUMPTIONS:

<u>EXPENDITURE ASSUMPTIONS:</u>		<u>FORECAST YEAR</u>									
		<u>2021 - 22</u>	<u>2022 - 23</u>	<u>2023 - 24</u>	<u>2024 - 25</u>	<u>2025 - 26</u>	<u>2026 - 27</u>	<u>2027 - 28</u>	<u>2028 - 29</u>	<u>2029 - 30</u>	<u>2030 - 31</u>
<b>MUNICIPAL SERVICES</b>											
WAGES & SALARIES	% Increase (decrease)	2.25%	2.25%	2.25%	2.25%	2.25%	2.50%	2.50%	2.50%	2.75%	2.75%
FRINGE BENEFITS	% Increase (decrease)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
INSURANCE	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPERATING EXPENSES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CAPITAL	% Increase (decrease)	10.00%	10.00%	10.00%	10.00%	10.00%	2.50%	2.50%	2.50%	2.50%	2.50%
CONTINGENCY	% Increase (decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CONTRIBUTIONS TO OUTSIDE AGENCIES:											
TOWN AGENCIES	% Increase (decrease)	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OTHER AGENCIES	% Increase (decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPITAL FINANCING - DEBT SERVICE											
	AMOUNT FROM DEBT	9,879,743	10,227,825	10,769,899	11,114,470	10,480,678	10,478,833	10,600,000	10,600,000	10,600,000	10,600,000
	FORECAST SCHEDULE										

BOARD OF EDUCATION

SALARIES	% Increase (decrease)	2.25%	2.25%	2.25%	2.25%	2.25%	2.50%	2.50%	2.50%	2.75%	2.75%
EMPLOYEE BENEFITS	% Increase (decrease)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PROFESSIONAL SERVICES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PURCHASED PROPERTY SERVICES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OTHER PURCHASED SERVICES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SUPPLIES	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PROPERTY	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
MISC	% Increase (decrease)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

TAX LEVY ASSUMPTIONS		FORECAST YEAR									
		2021 - 22	2022 - 23	2023 - 24	2024 - 25	2025 - 26	2026 - 27	2027 - 28	2028 - 29	2029 - 30	2030 - 31
TAXABLE GRAND LIST GROWTH	PERCENT INCREASE	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
(keep in mind reval yr)											
STATE CREDIT	AMOUNT	144,000	144,000	144,000	144,000	144,000	152,000	152,000	152,000	152,000	152,000
LOCAL CREDIT	AMOUNT	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
TAX COLLECTION RATE	PERCENT	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%

# FOR DISCUSSION PURPOSES ONLY

CURRENT BUDGET IS ENTERED HERE

## TOWN OF NEWTOWN TEN YEAR BUDGET FORECAST - SUMMARY DATA

SUMMARY OF REVENUES											
	BUDGET 2020 - 21	FORECAST									
		2021 - 22		2022 - 23		2023 - 24		2024 - 25		2025 - 26	
CURRENT PROPERTY TAXES	109,190,009	114,328,354	4.7%	118,774,796	3.9%	123,503,167	4.0%	128,175,970	3.8%	131,868,644	2.9%
OTHER PROPERTY TAXES	2,022,000	2,062,440	2.0%	2,103,689	2.0%	2,145,763	2.0%	2,188,678	2.0%	2,232,451	2.0%
INTERGOVERNMENTAL	6,783,686	5,426,949	-20.0%	4,070,212	-25.0%	2,713,610	-33.3%	1,356,805	-50.0%	-	-100.0%
CHARGES FOR SERVICES	2,169,840	2,213,237	2.0%	2,257,502	2.0%	2,302,652	2.0%	2,348,705	2.0%	2,395,679	2.0%
INVESTMENT INCOME	950,000	450,000	-52.6%	450,000	0.0%	450,000	0.0%	450,000	0.0%	550,000	22.2%
OTHER REVENUES	211,000	211,000	0.0%	211,000	0.0%	211,000	0.0%	211,000	0.0%	211,000	0.0%
OTHER FINANCING SOURCES	300,000	306,000	2.0%	312,120	2.0%	318,362	2.0%	324,730	2.0%	331,224	2.0%
TOTAL REVENUES	121,626,535	124,997,979	2.8%	128,179,318	2.5%	131,644,553	2.7%	135,055,888	2.6%	137,588,998	1.9%
SUMMARY OF EXPENDITURES											
	BUDGET 2020 - 21	FORECAST									
		2021 - 22		2022 - 23		2023 - 24		2024 - 25		2025 - 26	
<u>BOARD OF SELECTMEN BUDGET</u>											
MUNICIPAL SERVICES											
WAGES & SALARIES	12,970,255	13,262,086	2.2%	13,560,483	2.3%	13,865,594	2.2%	14,177,569	2.3%	14,496,565	2.3%
EMPLOYEE BENEFITS	6,178,049	6,363,390	3.0%	6,554,292	3.0%	6,750,921	3.0%	6,953,449	3.0%	7,162,052	3.0%
INSURANCE	1,118,500	1,140,870	2.0%	1,163,687	2.0%	1,186,961	2.0%	1,210,700	2.0%	1,234,914	2.0%
OPERATING EXPENSES	7,595,821	7,747,737	2.0%	7,902,692	2.0%	8,060,746	2.0%	8,221,961	2.0%	8,386,400	2.0%
CAPITAL	2,740,399	3,014,439	10.0%	3,315,883	10.0%	3,647,471	10.0%	4,012,218	10.0%	4,413,440	10.0%
CONTINGENCY	140,000	140,000	0.0%	140,000	0.0%	140,000	0.0%	140,000	0.0%	140,000	0.0%
CONTRIBUTIONS TO OUTSIDE AGENCIES:											
TOWN AGENCIES	2,462,096	2,462,096	0.0%	2,462,096	0.0%	2,462,096	0.0%	2,511,338	2.0%	2,561,565	2.0%
OTHER AGENCIES	63,842	63,842	0.0%	63,842	0.0%	63,842	0.0%	63,842	0.0%	63,842	0.0%
TOTAL MUNICIPAL SERVICES	33,268,962	34,194,461	2.8%	35,162,975	2.8%	36,177,631	2.9%	37,291,077	3.1%	38,458,778	3.1%
CAPITAL & NON-RECURRING	220,000	250,000	13.6%	250,000	0.0%	250,000	0.0%	250,000	0.0%	750,000	200.0%
CAPITAL FINANCING - DEBT SERVICE	9,485,797	9,879,743	4.2%	10,227,825	3.5%	10,769,899	5.3%	11,114,470	3.2%	10,480,678	-5.7%
TOTAL BOARD OF SELECTMEN BUDGET	42,974,759	44,074,204	2.6%	45,390,800	3.0%	46,947,530	3.4%	48,405,547	3.1%	48,939,456	1.1%

FOR DISCUSSION PURPOSES ONLY

SUMMARY OF EXPENDITURES											
	BUDGET	FORECAST									
	2020 - 21	2021 - 22		2022 - 23		2023 - 24		2024 - 25		2025 - 26	
BOARD OF EDUCATION BUDGET											
SALARIES	51,044,554	52,193,056	2.2%	53,367,400	2.3%	54,568,167	2.3%	55,795,950	2.2%	57,051,359	2.3%
EMPLOYEE BENEFITS	11,435,283	11,778,341	3.0%	12,131,692	3.0%	12,495,642	3.0%	12,870,512	3.0%	13,256,627	3.0%
PROFESSIONAL SERVICES	751,382	766,410	2.0%	781,738	2.0%	797,373	2.0%	813,320	2.0%	829,586	2.0%
PURCHASED PROPERTY SERVICES	2,219,463	2,263,852	2.0%	2,309,129	2.0%	2,355,312	2.0%	2,402,418	2.0%	2,450,466	2.0%
OTHER PURCHASED SERVICES	9,314,942	9,501,241	2.0%	9,691,266	2.0%	9,885,091	2.0%	10,082,793	2.0%	10,284,449	2.0%
SUPPLIES	3,498,335	3,568,302	2.0%	3,639,668	2.0%	3,712,461	2.0%	3,786,710	2.0%	3,862,445	2.0%
PROPERTY	664,402	677,690	2.0%	691,244	2.0%	705,069	2.0%	719,170	2.0%	733,553	2.0%
MISC	73,415	74,883	2.0%	76,381	2.0%	77,909	2.0%	79,467	2.0%	81,056	2.0%
SPECIAL EDUCATION CONTINGENCY	100,000	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
TOTAL BOARD OF EDUCATION BUDGET	79,101,776	80,923,776	2.3%	82,788,517	2.3%	84,697,023	2.3%	86,650,340	2.3%	88,649,542	2.3%
TOTAL TOWN BUDGET	122,076,535	124,997,979	2.4%	128,179,318	2.5%	131,644,553	2.7%	135,055,888	2.6%	137,588,998	1.9%
CONTRIBUTION TO FUND BALANCE	-	400,000		400,000		400,000		400,000		400,000	
	(450,000)	-		-		-		-		-	

HAVE NOT  
REDUCED THE  
BOE BUDGET BY  
THE \$450,000  
YET.

# FOR DISCUSSION PURPOSES ONLY

## TOWN OF NEWTOWN TEN YEAR BUDGET FORECAST - SUMMARY DATA

### SUMMARY OF REVENUES

	FORECAST									
	2026 - 27		2027 - 28		2028 - 29		2029 - 30		2030 - 31	
CURRENT PROPERTY TAXES	134,800,044	2.2%	137,931,112	2.3%	140,919,635	2.2%	144,481,419	2.5%	147,936,023	2.4%
OTHER PROPERTY TAXES	2,277,100	2.0%	2,322,642	2.0%	2,369,095	2.0%	2,416,477	2.0%	2,464,807	2.0%
INTERGOVERNMENTAL	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!	-	#####
CHARGES FOR SERVICES	2,443,592	2.0%	2,492,464	2.0%	2,542,313	2.0%	2,593,160	2.0%	2,645,023	2.0%
INVESTMENT INCOME	650,000	18.2%	750,000	15.4%	950,000	26.7%	850,000	-10.5%	950,000	11.8%
OTHER REVENUES	211,000	0.0%	211,000	0.0%	211,000	0.0%	211,000	0.0%	211,000	0.0%
OTHER FINANCING SOURCES	337,849	2.0%	344,606	2.0%	351,498	2.0%	358,528	2.0%	365,698	2.0%
<b>TOTAL REVENUES</b>	<b>140,719,585</b>	<b>2.3%</b>	<b>144,051,825</b>	<b>2.4%</b>	<b>147,343,542</b>	<b>2.3%</b>	<b>150,910,584</b>	<b>2.4%</b>	<b>154,572,551</b>	<b>2.4%</b>

### SUMMARY OF EXPENDITURES

	FORECAST									
	2026 - 27		2027 - 28		2028 - 29		2029 - 30		2030 - 31	
BOARD OF SELECTMEN BUDGET										
MUNICIPAL SERVICES										
WAGES & SALARIES	14,858,979	2.5%	15,230,453	2.5%	15,611,215	2.5%	16,040,523	2.8%	16,481,637	2.8%
EMPLOYEE BENEFITS	7,376,914	3.0%	7,598,221	3.0%	7,826,168	3.0%	8,060,953	3.0%	8,302,781	3.0%
INSURANCE	1,271,962	3.0%	1,310,121	3.0%	1,349,424	3.0%	1,389,907	3.0%	1,431,604	3.0%
OPERATING EXPENSES	8,554,128	2.0%	8,725,211	2.0%	8,899,715	2.0%	9,077,709	2.0%	9,259,263	2.0%
CAPITAL	4,523,776	2.5%	4,636,870	2.5%	4,752,792	2.5%	4,871,612	2.5%	4,993,402	2.5%
CONTINGENCY	140,000	0.0%	140,000	0.0%	140,000	0.0%	140,000	0.0%	140,000	0.0%
CONTRIBUTIONS TO OUTSIDE AGENCIES:										
TOWN AGENCIES	2,612,796	2.0%	2,665,052	2.0%	2,718,353	2.0%	2,772,720	2.0%	2,828,174	2.0%
OTHER AGENCIES	63,842	0.0%	63,842	0.0%	63,842	0.0%	63,842	0.0%	63,842	0.0%
TOTAL MUNICIPAL SERVICES	39,402,396	2.5%	40,369,770	2.5%	41,361,509	2.5%	42,417,266	2.6%	43,500,705	2.6%
	1,000,000	33.3%	1,000,000	354.5%	1,000,000	354.5%	1,000,000	0.0%	1,500,000	50.0%
CAPITAL FINANCING - DEBT SERVICE	10,478,833	0.0%	10,600,000	1.2%	10,600,000	0.0%	10,600,000	0.0%	10,600,000	0.0%
TOTAL BOARD OF SELECTMEN BUDGET	49,881,229	1.9%	50,969,770	2.2%	51,961,509	1.9%	53,017,266	2.0%	54,100,705	2.0%

## FOR DISCUSSION PURPOSES ONLY

SUMMARY OF EXPENDITURES										
BOARD OF EDUCATION BUDGET	FORECAST									
	2026 - 27		2027 - 28		2028 - 29		2029 - 30		2030 - 31	
SALARIES	58,477,643	2.5%	59,939,584	2.5%	61,438,074	2.5%	63,127,621	2.8%	64,863,631	2.8%
EMPLOYEE BENEFITS	13,654,326	3.0%	14,063,956	3.0%	14,485,874	3.0%	14,920,451	3.0%	15,368,064	3.0%
PROFESSIONAL SERVICES	846,178	2.0%	863,102	2.0%	880,364	2.0%	897,971	2.0%	915,930	2.0%
PURCHASED PROPERTY SERVICES	2,499,476	2.0%	2,549,465	2.0%	2,600,455	2.0%	2,652,464	2.0%	2,705,513	2.0%
OTHER PURCHASED SERVICES	10,490,138	2.0%	10,699,940	2.0%	10,913,939	2.0%	11,132,218	2.0%	11,354,862	2.0%
SUPPLIES	3,939,693	2.0%	4,018,487	2.0%	4,098,857	2.0%	4,180,834	2.0%	4,264,451	2.0%
PROPERTY	748,225	2.0%	763,189	2.0%	778,453	2.0%	794,022	2.0%	809,902	2.0%
MISC	82,677	2.0%	84,331	2.0%	86,017	2.0%	87,738	2.0%	89,492	2.0%
SPECIAL EDUCATION CONTINGENCY	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%	100,000	0.0%
TOTAL BOARD OF EDUCATION BUDGET	90,838,356	2.5%	93,082,055	2.5%	95,382,033	2.5%	97,893,318	2.6%	100,471,846	2.6%
TOTAL TOWN BUDGET	140,719,585	2.3%	144,051,825	2.4%	147,343,542	2.3%	150,910,584	2.4%	154,572,551	2.4%
CONTRIBUTION TO FUND BALANCE	400,000		400,000		400,000		400,000		400,000	
	-		-		-		-		-	

## FOR DISCUSSION PURPOSES ONLY

**CURRENT TAX LEVY AND MILL RATE  
CALCULATIONS ARE FILLED IN ON  
THIS SHEET & THE NEXT TWO**

**TAX LEVY / MILL RATE CALCULATION:**

TOTAL NET ASSESSMENT (LESS EXEMPTIONS)

EFFECTIVE ASSESSMENT ON CIRCUIT BREAKER/VOLUNTEER TAX CREDIT

EFFECTIVE ASSESSMENT ON LOCAL CREDITS:  
NEWTOWN ELDERLY TAX BENEFITS

**TOTAL TAXABLE NET ASSESSMENT**

AMOUNT TO BE RAISED FROM TAXATION (from "current year taxes" - revenue budget)

TAX COLLECTION RATE

TAX LEVY (= billed amount) (Amount to be Raised divided by Collection Rate)

MILL RATE = (Tax Levy divided by (Taxable Net Assessment / 1,000))

1 MILL =

PRIOR YEAR MILL RATE =  
EFFECTIVE TAX INCREASE =

CURRENT YEAR

2020 - 21

3,214,505,823

CREDIT AMOUNT  
ASSESSMENT

274,000

(7,882,624)

CREDIT AMOUNT  
ASSESSMENT

1,385,000

(39,844,649)

3,166,778,550

109,190,009

99.20%

110,070,574

34.76

3,166,779

34.77

-0.03%

# FOR DISCUSSION PURPOSES ONLY

	<u>2021 - 22</u>	<u>2022 - 23</u>	<u>2023 - 24</u>	<u>2024 - 25</u>	<u>2025 - 26</u>
	3,230,578,352	3,246,731,244	3,262,964,900	3,279,279,725	3,295,676,123
	144,000	144,000	144,000	144,000	144,000
CHANGE MILL RATE IN CALC>>>	(3,983,402)	(4,056,338)	(3,956,044)	(3,853,358)	(3,772,596)
	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
CHANGE MILL RATE IN CALC>>>	(40,110,650)	(40,845,070)	(39,835,165)	(38,801,177)	(37,987,949)
	<u>3,186,484,300</u>	<u>3,201,829,835</u>	<u>3,219,173,691</u>	<u>3,236,625,189</u>	<u>3,253,915,578</u>
	114,328,354	118,774,796	123,503,167	128,175,970	131,868,644
	99.20%	99.20%	99.20%	99.20%	99.20%
	115,250,357	119,732,657	124,499,160	129,209,648	132,932,101
	36.17	37.40	38.67	39.92	40.85
	3,186,484	3,201,830	3,219,174	3,236,625	3,253,916
	34.76	36.17	37.40	38.67	39.92
	4.06%	3.39%	3.42%	3.22%	2.33%

# FOR DISCUSSION PURPOSES ONLY

<u>2025 - 26</u>	<u>2026 - 27</u>	<u>2027 - 28</u>	<u>2028 - 29</u>	<u>2029 - 30</u>
3,312,154,504	3,328,715,276	3,345,358,853	3,362,085,647	3,378,896,075
152,000	152,000	152,000	152,000	152,000
(3,899,436)	(3,814,304)	(3,730,977)	(3,650,336)	(3,572,268)
1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
(41,046,691)	(40,150,565)	(39,273,441)	(38,424,592)	(37,602,820)
<u>3,267,208,378</u>	<u>3,284,750,408</u>	<u>3,302,354,434</u>	<u>3,320,010,719</u>	<u>3,337,720,987</u>
134,800,044	137,931,112	140,919,635	144,481,419	147,936,023
99.20%	99.20%	99.20%	99.20%	99.20%
135,887,141	139,043,460	142,056,084	145,646,592	149,129,056
41.59	42.33	43.02	43.87	44.68
3,267,208	3,284,750	3,302,354	3,320,011	3,337,721
40.85	41.59	42.33	43.02	43.87
1.81%	1.78%	1.62%	1.98%	1.85%

REVENUE ASSUMPTIONS:

		2021 - 22	2022 - 23	2023 - 24	2024 - 25	2025 - 26	2026 - 27	2027 - 28	2028 - 29	2029 - 30	2030 - 31
OTHER PROPERTY TAXES (OTHER THAN CURRENT)	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
INTERGOVERNMENTAL	PERCENT	-20.00%	-25.00%	-33.33%	-50.00%	-100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CHARGES FOR SERVICES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
INVESTMENT INCOME	AMOUNT	450,000	450,000	450,000	450,000	550,000	650,000	750,000	850,000	950,000	950,000
OTHER REVENUES	PERCENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
OTHER FINANCING SOURCES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

EXPENDITURE ASSUMPTIONS:

		2021 - 22	2022 - 23	2023 - 24	2024 - 25	2025 - 26	2026 - 27	2027 - 28	2028 - 29	2029 - 30	2030 - 31
MUNICIPAL SERVICES											
WAGES & SALARIES	PERCENT	2.25%	2.25%	2.25%	2.25%	2.25%	2.50%	2.50%	2.50%	2.75%	2.75%
FRINGE BENEFITS	PERCENT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
INSURANCE	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%
OPERATING EXPENSES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
CAPITAL	PERCENT	10.00%	10.00%	10.00%	10.00%	10.00%	2.50%	2.50%	2.50%	2.50%	2.50%
CONTINGENCY	PERCENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CONTRIBUTIONS TO OUTSIDE AGENCIES:											
TOWN AGENCIES	PERCENT	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OTHER AGENCIES	PERCENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CAPITAL AND NON-RECURRING											
	AMOUNT	250,000	250,000	250,000	250,000	750,000	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000
CAPITAL FINANCING - DEBT SERVICE											
	AMT FROM DEBT FORECAST	9,879,743	10,227,825	10,769,899	11,114,470	10,480,678	10,478,833	10,600,000	10,600,000	10,600,000	10,600,000
BOARD OF EDUCATION											
SALARIES	PERCENT	2.25%	2.25%	2.25%	2.25%	2.25%	2.50%	2.50%	2.50%	2.75%	2.75%
EMPLOYEE BENEFITS	PERCENT	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
PROFESSIONAL SERVICES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PURCHASED PROPERTY SERVICES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
OTHER PURCHASED SERVICES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SUPPLIES	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
PROPERTY	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
MISC	PERCENT	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
SPECIAL EDUCATION CONTINGENCY	PERCENT	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

FOR DISCUSSION PURPOSES ONLY

TAX LEVY ASSUMPTIONS		FORECAST YEAR									
		2021 - 22	2022 - 23	2023 - 24	2024 - 25	2025 - 26	2026 - 27	2027 - 28	2028 - 29	2029 - 30	2030 - 31
TAXABLE GRAND LIST GROWTH	PERCENT	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
STATE CREDIT/VOLUNTEER CREDIT	AMOUNT	144,000	144,000	144,000	144,000	144,000	152,000	152,000	152,000	152,000	152,000
LOCAL CREDIT	AMOUNT	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
TAX COLLECTION RATE	PERCENT	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%	99.2%

# District Highlights

Newtown Public Schools

Welcome to the inaugural issue of District Highlights from the Newtown Board of Education. District Highlights will be our new quarterly newsletter, constructed by the Board of Education Communications Sub-Committee for the Newtown community at large. We are a bit late with this issue which was supposed to be out in June due to the pandemic that descended on us in March, right before we were supposed to start work on this issue. However, while it delayed us it also gave us a chance to highlight major accomplishments within the Newtown Public Schools, namely the creation and roll out of our Alternative Learning Plan (ALP).

At our first virtual sub-committee meeting, we discussed what this newsletter should be about. The Alternative Learning Plan, ALP, was our mountain to climb - and what a mountain it was! All of the staff throughout the Newtown Public Schools, from teacher to Superintendent, found themselves coming up with new ways of providing instruction to thousands of students with only a little bit of lead time to prepare. We have met with staff through various areas of the school district to present a picture of what this task was like, including (but certainly not limited to): learning new technology, adjusting curriculum, creating new procedures, and finding creative new ways to engage learners of all ages.

So please join us in learning about our challenges and achievements that members of the staff have gone through over the past couple months.

Daniel Cruson Jr. and Deborra Zukowski  
BoE Communications Subcommittee

**July 2020**

**Vol 1 Issue 1**

**Board of Education  
Communications  
Sub-Committee**

**Members:**

Daniel Cruson - Chair  
Deborra Zukowski

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## Curriculum Delivery

By Daniel Cruson Jr.

On March 13th, 2020 Newtown Public Schools closed down for an indefinite period of time, leaving parents, students and staff wondering what education would look like for the foreseeable future. Prior to that point preparations had been underway on an Alternative Learning Plan (ALP) that could be leveraged if this exact scenario occurred. March 13th had been scheduled as a Professional Development day for focused work on the plan, and on that day the need to implement the in progress plan suddenly became a reality.

I recently had a chance to sit down (virtually) with 3 teachers from across the district to discuss how they went about implementing the plan, and what challenges and successes they have had during the journey. The three teachers that were kind enough to spend an hour of their day talking to me were:

- Karen Dreger, a 2nd Grade teacher at Head O' Meadow Elementary
- Jill Gonski, a Special Education teacher at Newtown High School
- Bonnie Hart, an 8th Grade Math Teacher and Coordinator at Newtown Middle School

The three have very different backgrounds and skill sets, but they also had some very similar challenges and successes to share with me.

Technology was something that all three mentioned as an early challenge to implementing the plan. Ms. Dreger shared that prior to the closing of school her grade level didn't make use of Google Classroom so it was unfamiliar to not only the teachers but also their students. This led to a steep learning curve for all involved in using the technology. This challenge was echoed by Ms. Hart whose class did not use Google Classroom as part of their regular curriculum for teaching Math. She also mentioned a challenge of converting some areas of the curriculum to digital from the normal pen and paper approach, areas such as graphing which students would normally do with pencil and graph paper. Both indicated that their students managed very well making the transition to Google Classroom and now feel comfortable using it every day.

Ms. Gonski's two sections of Life Skills, an interactive curriculum that connects General Education students to Special Education students as mentors as well as that teaches vocational skills through practical applications. However it is difficult to facilitate lessons involving social connections and in person work when students and teachers are required to remain physically distant. Additionally her students have a variety of special needs that make it hard for them to work virtually, such as some being non-verbal. While Google Meets gives a way to meet with her classes on a regular basis, the district has also purchased other platforms geared toward special education learners that have been successful in helping to overcome the barriers that were originally present.

All three teachers echoed that they could see continuing to use these new tools in the course of regular learning once school is back in session. All have found benefits to the platforms that would be able to supplement their regular lessons and how they interact with students that might need some extra help. Ms. Hart said she had become a tremendous fan of Google Classroom and Ms. Dreger said she was surprised at how quickly the students succeeded with a brand new platform.

A second challenge that all three shared was they recognized early on that the lack of social interactions was a problem for their students. Ms. Dreger saw in her 2nd Grade classroom the need for the kids to be able to see each other and be kids. Additionally she noted that teaching lessons like reading to students is a challenge when you are not physically there. Further up the grade ladder Ms. Hart saw her 8th graders lose the benefit of real time interactions through questions and answers with each other and the teacher. Finally Ms. Gonski's class was built on the interactions of Mentor's and Mentee's which could be accomplished through email but just wasn't the same. Once they got rolling with Google Classroom though they saw the students begin to benefit from virtual meetings with fellow students. They noted that full class lessons in that format were a challenge, but smaller groups with a shared screen could be beneficial at higher grade levels. Meanwhile at lower grade levels, it was more about letting the kids be social with each other through the use of snack meetings or sharing time, than trying to teach full lessons - until they got used to the technology.

The third big point to come from our discussion was the importance that staff collaboration played in getting through the challenges of this new learning environment. Ms. Hart talked about how her fellow grade level teachers used a Google Doc to share their progress through their shared curriculum and how they all could see that they are going to finish up the year where they would have hoped to be normally.

They also worked together to share ideas for lessons and used Google Forms for common assessments.

Ms. Dreger told me about the fact that the elementary grade levels were collaborating not only amongst the teachers in the same building, but also across all 4 elementary school buildings to share ideas and resources. A representative from each building would meet weekly with representatives for their grade level at other buildings to ensure a close alignment among all 4 schools.

Meanwhile, within the individual buildings, the grade level teachers continue to work closely within their cohort like they would during a normal school year. However, the individual teachers have taken on the responsibility of focusing on a given subjects for the entire grade, instead of each teacher teaching all subjects to their own classroom. For instance, one teacher would take on delivering the writing lessons while another would take on the math lessons. Ms. Dreger shared that the students have shared being excited by this approach to teaching, they enjoy (and some even look forward to) seeing different teachers for different subjects.

Being a special education teacher and the only one teaching her class, Ms. Gonski's collaborations took on a different form. Instead of having fellow classroom teachers to collaborate with, she meets with the service providers like the Occupational Therapists, Physical Therapists, etc., who work with her students on a regular basis. She works with them to develop strategies and resources that she can use with her students when delivering her lessons virtually. She also regularly collaborates with her students' parents to find the best way to help deliver lessons and meet the variety of needs they have.

In the end, it was clear that Ms. Dreger, Ms. Hart and Ms. Gonski all felt that the students, parents and staff had risen to the occasion and overall had succeeded despite the odd circumstances in which they found themselves. They all saw positive takeaways from the experience of having to build and implement the ALP over the past few months. They see that not only staff, but students and parents have learned new things that will be of use to everyone now and into the future, regardless of where we may have to go from here.

## Special Education

By Deborra Zukowski

Quickly pivoting to distance learning is difficult for most students, teachers and families, but especially so for many with special needs. During the traditional school day, students with special needs are eligible for individualized access to educational, functional, and social services provided by highly trained special education teachers and specialists along with assistive technology when needed. Depending on their Individualized Education Plans (IEPs), students may be provided with one-on-one and small-group instruction for reading, writing, and mathematics. They may also have instructional materials adapted when part of mainstream classes. In addition to educational support, some students are provided with functional and social services including speech and communication therapy; physical therapy for access to and use of facilities throughout the school; occupational therapy to better participate in classroom activities and learn general life skills; and social/behavioral support and counseling.

The move to distance learning was especially challenging for special education students and teachers since much of the support provided required face-to-face interactions, often assisted by specialized materials and tools. These interactions build close bonds between a student and his/her teacher that also improved the student's overall educational experience. Unfortunately, the speed with which the district had to move to distance learning left little time to fully develop the practices needed to

digitally model such interaction and some of the services that required close contact or specialized equipment were not able to be provided outside of the school setting.

Since distance education started, special education teachers, specialists, and Newtown special education administrators have been working together with families to make the educational experience as successful as possible. One of the major efforts was to try to emulate teacher “presence” so that the very important student/teacher bond could be maintained. A focus for all grades was to ensure that teachers were there in voice and/or video. Depending on the type of content, the special education teachers now complement instructional materials with audio recordings that students can play back as many times as needed, hearing their teacher’s voice each time. In some courses, like math, it is possible to go a step further with virtual whiteboard-like videos that include voice overlays and so provide the content both visually and audibly. And for other courses, such as science labs, the teacher records a full video with step-by-step demonstrations that students can work along with and/or play back later.

While the lessons are prerecorded and not interactive, the teachers supplement the lessons with small group video review sessions and individual check-ins. For the latter, some special education teachers personally talk with every student they support for up to 30 minutes at least once per week, and sometimes more. During the call, the teacher helps the student and his/her family with goal-setting and instructional follow-up as well as checking to see how they are doing overall. For some teachers and students, this weekly method of individualized attention works even better in the distance learning mode than it did in the classroom because the teacher is able to solely, and regularly, focus on the needs of the student and his/her family.

As of May, the overall feedback from parents/guardians has been positive. They appreciate the care and work that teachers are providing their child(ren). However, knowing that many students and families are still overwhelmed, the district is striving to further improve the distance learning experience. Teachers and specialists are holding frequent video conferences and sharing ideas to improve their outreach. Special education administrators are constantly reviewing their guidance for their staff. With collaboration among the district staff and suggestions from families, Newtown’s support for students with special needs is expected to continue to improve.

*Thank you to Chelsea Ciccio – special education teacher at Middle Gate, Marcia Stiman-Glacier – special education teacher at Newtown High School, and Maureen Hall – special education supervisor at Reed and Newtown Middle School for helping us better understand what they do and how distance education has affected their work. Their love of the students and zeal for teaching were abundantly apparent, and only partially conveyed in this article. Also, thanks from all of us to the special education administrators who are working shoulder to shoulder with the teachers to improve the overall experience for their students, including Deborah Mailloux-Petersen, Sonia Raquel, Maureen Hall, Dr. Paula Grayson, and Dr. Bonnie Voegeli. To contact a special education administrator, go to: <https://www.newtown.k12.ct.us/SpecialEducation>.*

# Student Voices

By Milan Chand and Hannah Jojo - 2019-2020 Student Representatives to the Board

In these unprecedented times this pandemic has shaken up the world, but Newtown High School and all the Newtown Public Schools have adapted expertly to the new Distance Learning Model. As students from NHS, we have experienced this fashion of learning first hand and although there are some challenges, the versatility and vigor of our student body has been unmatched. Moreover, teachers and parents are working harder than ever to make this “new normal” a little easier.

By utilizing the platform Google Classroom, teachers are sending student assignments, creating videos to explain topics, setting up office hours, and adapting with this new way of schooling with novel ideas. On a regular day, assignments are due at 11:59 each night giving students time to complete their work and manage their own time during this quarantine. Google classroom allows students to see all their assignments and due dates laid out on one screen, furthermore the application allows for multiple types of assignments to be submitted, giving teachers various ways to communicate and give work. For example, one piece of new technology many teachers are using is called EdPuzzle, which is a learning tool that shows a video and provides questions to submit along the way. Having experienced all of these types of distance learning, we can say that each teacher has figured out what works best for them as well as for their students.

The styles of distance learning, as well as the grading policy, have changed from the beginning of this journey. At the beginning, many teachers were unsure how to use google classroom and other tools of learning. As time went on, they started to figure out the details of how they would teach their students and developed a set routine for each week. For example, after the first couple of weeks, many teachers started learning how to post a video of themselves explaining a powerpoint. However, since this has been a learning process, everyone has truly found the best way to teach and learn, as well as be fair. When looking at grading, the new system puts less weight on this final quarter and gives students an option to change to pass/fail, while still maintaining a GPA value for the year. This system is a perfect balance for students and teachers alike by reducing stress, while also keeping everyone accountable.

Throughout this journey of distance learning, teachers of Newtown Public Schools have kept an open mind and continue to be enthusiastic and willing to try new types of teaching. It has been a trial and error process, but the teachers and students have stayed resilient and hard working. Students know what to expect from each teacher and can contact them if there are any issues or concerns. From our experience, we would say that distance learning is working very well and we are fortunate to be in a school district that is so dedicated to making sure this experience runs as smoothly as possible.



## DID YOU KNOW?

We distributed over 650 chromebooks and hotspots to students that needed them to learn from home.

# Unified Arts

By Daniel Cruson Jr.

The Arts is an exciting part of many student's school day, and something that many have come to recognize as an important of life in general during the past couple of months. Whether it is fine arts, musical arts or theater arts, many students in Newtown Public Schools look forward to spending time working with their teachers in these subjects. But how do you participate in a subject that thrives on collaboration with peers when you can't be in the same room as them? How do you instruct largely home-bound students in using materials that aren't available in a normal household? The answer is with a lot of creativity and cooperation with fellow teachers.

I had the chance to sit down (through a Google Meet) with a number Unified Art teachers throughout the district to learn how they have managed to convert their programs to fit within the Alternative Learning Plan (ALP). Janice Gabriel (Theater Arts at Newtown High School), Michelle Hiscavich (District Arts Coordinator), Kim Hosler (Elementary Art at Sandy Hook & Hawley), Tina Jones (Elementary Music at Middle Gate), Carol Skolas (Art at Newtown High School) and Mardi Smith (Orchestra at Reed Intermediate School).

Despite everyone having their own challenges, the focus of our Unified Arts teachers throughout this whole time has been finding a way to implement their lessons and curriculum with fidelity and quality. Many of the staff talked about collaborating with teachers throughout the country and even across the world to share ideas for ways to provide the best curriculum for their program despite having to do so remotely. Ms. Gabriel mentioned that even before schools closed down in Newtown, she was finding groups on Facebook and other platforms that were sharing their experiences with others to help them prepare for what was coming.

Ms. Gabriel was the first to mention the challenges of running a class that normally requires collaboration between students. She teaches acting class and while she could teach pieces remotely one on one with students, many times acting requires the energy from your fellow actors as well as the audience. The nature of a performance changes just by being in a one on one environment. Ms. Smith faced a similar challenge when teaching orchestra. Part of the pleasure of music is working with a group and hear the harmonies that are made by many instruments playing together.

Both Ms. Gabriel and Ms. Smith cited challenges with technology. In Ms. Smith's case, technology could have helped a bit with multiple students playing music together, but the technology and connectivity was not optimal for this use. Ms. Gabriel ran into slightly different issues because many of the apps that would have let her make up for the lack of the normal equipment used to teach Theater Production (such as virtual light and sound boards) did not meet the state mandated security standards that they must follow.

Ms. Skolas encountered a variation on Ms. Gabriel's issues of needing to teach without the normal materials to do so, except in her case it was trying to teach ceramics without the materials normally used for craft projects. These are not materials that a student would normally have access to at home and not obtained easily. Additionally her work was normally done in 3D but because it had to be reviewed remotely and couldn't be done in person she had to convert her normal lessons to a 2D medium.

When it came to getting past the challenges, the common theme was creativity. Every teacher found ways to adjust their curriculum in new ways, not only getting the lessons done but embracing the

new situation the students and staff found themselves in. Ms. Skolas, Ms. Hosler and Ms. Jones all spoke about getting the students outside with their projects. Ms. Skolas created a lesson around the history of cairns and even branched off into science with a lesson on why environmentalists don't like them. Ms. Hosler created an "elements of art" scavenger hunt that sent students outside to find artistic materials and do projects with them. They also spoke about encouraging the students to do these projects with their families, promoting togetherness during this time of community isolation.

Ms. Hosler and Ms. Jones both noted seeing a new side to some of their previously quiet or shy students. These students were more likely to reach out to their teachers when they could do so through email or other technology, and started to show more confidence. Ms. Jones also shared the way she used technology to bring back one of her students' favorite class starters. In the classroom she would start with a guess the song icebreaker using a song they had learned in a previous class. She did this via video, but to add another element of fun to it for the reveal she used an Instagram filter to change her appearance in a way that related to the song and give her students a laugh.

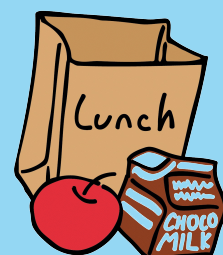
By the end of our discussion, it was clear that everyone had put a lot of effort into finding a way to make the arts a part of every student's school experience despite the challenges presented by distance learning. As a positive to going through this whole experience, the teachers all mentioned learning new things that they look forward to incorporating into their classrooms when the students return. Ms. Hiscavich did share that discussions around next year are already happening in her department, so they can be prepared with needed resources should the ALP continue into the next school year.

To paraphrase something that Ms. Skolas shared with us during the call, everyone seemed to be excited about the possibilities of the new normal instead of waiting for the old normal to come back. It is clear that this new normal will be enriched by the experience gained over the last few months.

*I would like to thank the unified arts staff for taking an hour from their day of teaching to speak with me for this article.*

## DID YOU KNOW?

Since schools closed, Newtown Public Schools has provided 12,301 meals between Head O'Meadow, Newtown Middle School and Newtown High School (Data as of June 3rd)



# A Closer Look

with Carla Tischio, Grade 5 Reading and Language Arts Teacher

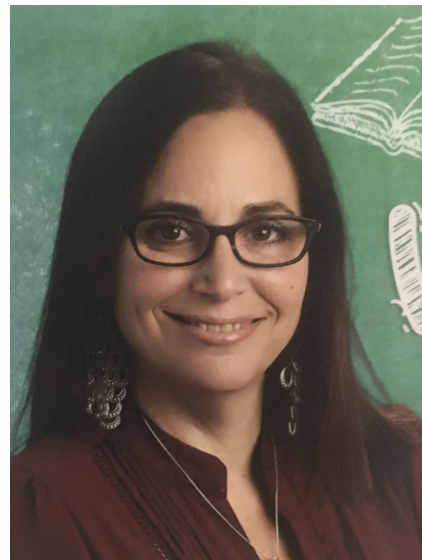
By Deborra Zukowski

**Please give a brief history of your time with the Newtown Public School District.**

I joined the district in 1996 as a kindergarten teacher. From there, I moved to second grade for one year. When Reed was set to open, I volunteered to move to fifth grade because the thought of opening a new building sounded exciting to me.

**Has the way you prepare for your classes changed because of distance learning?**

Yes. While fifth grade teachers always worked from the same curriculum, we never had to be so "in tune" with each other before. Over the last couple of months, planning and creating lessons that were close to identical was a shift because we all have our own personalities and ways of doing things. It has been difficult but also a necessary part of supporting each other and families through this.



**Prior to the move to distance learning, what were some techniques you used to engage students in the classroom? Did you change the techniques when initially moving to distance learning and how have they evolved since then?**

In school, one technique that we all used a lot was conversation. "Turn and talk" was a phrase that could be heard in almost any classroom. Losing the "good peer pressure" that comes along with in-class learning has challenged teachers to come up with other ways of engaging students. New platforms like Peardeck and Jamboard that give students the ability to interact with the content through drawing and audio lessons have been powerful tools. In addition, offering live Google sessions, while not the best for whole class teaching, have been a means to provide some messy, chaotic and beautiful human interaction that is so reminiscent of a fifth grade classroom. The meetings start out awkward, but ice breakers like a quick game on Kahoot relax everybody into their authentic fifth grade selves.

**Have you had to change the way you present the material (teaching technique/emphasis as well as use of technology)?**

Earlier, I mentioned Peardeck and Jamboard. Those are two tools I have learned about since distance learning began. They are mostly for engagement. The most powerful teaching tool I've come across is Screencastify. With this Chrome extension, I can record a whole class, small group, or individual lesson that targets a specific skill. Additionally, when students turn in writing, I can give timely and meaningful feedback using the writing tool and the voice over recording together. It's powerful because the students can hear my voice and see the suggestions I am making on their work. Inflection matters. Writing the same words in an email or Google comment box, it would be very difficult for the students to hear how appreciative teachers are of their hard work and/or how supportive they are of the work ahead. Repetition matters. In addition, students can play it and replay it to increase understanding. Unlike sitting in a small group, when the lesson is over, it's over.

**How did you facilitate teamwork among the students in the classroom? Are you still able to encourage such teamwork and if so, how? Also, do you know how your students manage to build effective remote teams.**

I haven't explored this fully yet. However, shared Google docs have been an effective way of asking students to support each other. After a Google Meet, I set students up with a document or slide show they can all contribute to, then copy and paste the work into their individual submissions. Next week, I plan to put them in teams to complete an at-home scavenger hunt. They can use email to communicate the items they find. Then take pictures and insert them into a shared Google Slides.

**Has the way you evaluate your students' efforts and work changed?**

We definitely held them to a standard over this period of time, but we kept the work consistent, so everyone knew what to expect. In addition, we gave a lot of flexibility to families as to when and how they get the work done. It's hard to believe, but a lot of growth can be seen in the work of our students. I'm sure the independence and perseverance needed to complete the work has grown them in ways we may never be able to measure.

**If you could change anything related to distance learning (whether feasible or not), what would it be?**

I'm not sure if it's feasible or safe, but I wish my students could have a semi-private Google Meet to work on projects together. If I could somehow have five Google Meets going at the same time, so that I could switch from screen to screen to check on them. That would be an excellent way to pull in some of the students who are reluctant to join in on the distance learning and add back some of that positive peer pressure I mentioned earlier.

**Is there something you are doing differently now that you plan to continue to do once the schools reopen?**

As I mentioned, Screencastify is a power tool. Used effectively, it can allow teachers to literally teach more than one small group at a time. An interventionist on Google Meet could meet with children across the building without anyone having to leave their rooms. On both platforms, teachers can record their computer screens and send home lessons that mirror the day's work--making school accessible to students who are home sick or out for any reason. These lessons can also support students (and parents) that might be struggling with homework. Like everyone else, I have had my struggles through this time. But mostly I am excited about what I have learned and can't wait to see the impact my new virtual teaching skills have in my actual classroom.

**Is there anything else that you are now doing differently that you feel should be included in this conversation?**

This experience has exposed many weaknesses and strengths in our system. The weaknesses were obvious and probably pointed out enough. However, the strengths were more subtle and were the actual backbone of our success. First of all, the power of the interdependence of our community--parent to classroom, classroom to classroom, administration to teacher, and Newtown to the world--can't be underestimated. If we didn't know before that "it takes a village", we know now. Many of the technologies I spoke of earlier were made free and available to teachers just to support us through this time. In addition, communication among all parties had to be clear and timely. Everyone needed to bring their A game. We had to trust and support each other in ways we never have before. I could not have taught my students through this crisis without the absolute trust and support of their parents. Moreover, through this ordeal the reciprocal nature of our education system became crystal clear. Everyone has a role to play. When we take on those roles with love, bravery, (and technology), we can move mountains together.