

3 PRIMROSE STREET
NEWTOWN, CT 06470
TEL. (203) 270-4221

BOARD OF FINANCE
MINUTES
REGULAR MEETING
3 Primrose Street – Council Chambers
Thursday, March 4, 2021 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, Matthew Mihalcik and John Madzula

Also Present: First Selectman Dan Rosenthal, Finance Director, Bob Tait, Superintendent, Dr. Lorrie Rodrigue, Director of Business, Tanja Vadas, BOE Chair, Dr. Michelle Ku, BOE Member, Dan Delia, two members of the Public

Keith Alexander called the meeting to order at 7:32 p.m. Attendees saluted the American Flag.

Voter Comments

None

Communications

See attached report regarding updated communications with Chair Alexander.

Minutes

Ned Simpson moved to approve the minutes of February 25th, 2021. Sandy Roussas seconded. Ned Simpson noted the change in Communications from attended the Legislative Finance Committee to attended the Legislative Council Finance Committee. Also, change LC recommended approval of to Committee recommended LC approve. Under Unfinished Business, Mr. Simpson noted the change the General Fund is currently 1.5MM over budget to Mr. Tait responded that the General Fund Balance is currently 1.5MM over the upper level of the Fund Balance Policy. All in favor and motion passes.

First Selectman's Report

The First Selectman shared that yesterday was the annual Bond Sale - and with the AAA Rating - the Town received 1.57% interest rate (lowest on record in Newtown). Vaccinations continue to occur and the Town has been managing this well.

Finance Director's Report

Finance Director, Bob Tait, reported on the YTD General Fund Report and YTD Municipal Center Expenditure report (see attached). These will be discussed at a future BOF meeting.

New Business

Discussion on Potential Use of Fund Balance Over Policy (12%)

Regarding the excess Fund Balance, Chair Alexander invited the First Selectman to review commentary about the Fund Balance. The First Selectman shared about a possible transfer from Capital Non-Recurring to the BOE budget similar to last year. This would directly offset a tax increase.

Unfinished Business

Discussion 2021-2022 Budget

Mr. Simpson commented on his previous conception about removing contingency and ultimately chose to let other Board Members to move forward with his idea. The Board decided to discuss a long-term plan of reducing contingency funds at a later date.

BOE Proposed FY2021-2022 Budget

Sandy Roussas made a motion to approve the proposed BOE FY 2021-2022 budget in the amount of \$80,682,470. Matt Mihalcik seconded.

Matt Mihalcik made a motion to amend the proposed BOE FY2021-2022 budget in the amount of \$80,682,470 with a reduction of \$210,000. Sandy Roussas seconded. Mr. Mihalcik noted the overfunding in some areas. Ms. Roussas inquired about the overage in transportation. Ms. Vadas commented that a possible reason could be Special Education students. Ms. Roussas stated she is in support of the reduction given one of the Diversity Compliance Coordinator position will be grant funded; moreover, Ms. Roussas shared her sentiments about the current financial environment and those adversely affected. Dr. Ku and Ms. Vadas commented about the overage in salaries having been offset by an increase in the savings expected from employee turnover. Mr. Gardner commented he is in support of a \$140,000 reduction.

Mr. Gardner made a motion to the amended motion of the proposed BOE FY2021-2022 budget in the amount of \$80,682,470 with a reduction of \$140,000. Sandy Roussas seconded.

Roll Call (amend reduction to from -\$210k to -\$140k)

Keith Alexander - Nay
Chris Gardner - Aye
Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson- Aye

Motion passes.

Roll Call (amend original motion to -\$140k)

Keith Alexander - Nay
Chris Gardner - Aye
Matt Mihalcik- Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson – Aye

Motion Passes.

Roll Call (final motion at \$80,542, 470)

Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson - Aye
Chris Gardner – Aye
Keith Alexander – Aye

Motion Passes

BOS Proposed FY2021-2022 Budget

Sandy Roussas made a motion to approve the proposed BOS FY 2021-2022 budget in the amount of \$43,925,927. Matt Mihalcik seconded.

Sandy Roussas made a motion to amend the proposed BOS FY 2021-2022 budget in the amount of \$43,925,927 with a reduction of \$12,550 with various line items that were previously submitted by Chris Gardner. Matt Mihalcik seconded. In the spirit of balance, some of the Board members talked about reducing the BOS proposed budget given the reduction of the BOE budget. First Selectman Rosenthal noted that the highly targeted line item cuts would be more difficult to manage than a general reduction to contingency (and the highly targeted line item cuts may result in payment via contingency). Sandy Roussas withdrew the motion. (amend original motion -\$12,550)

Sandy Roussas made a motion to amend the proposed BOS FY 2021-2022 budget in the amount of \$43,925,927 with a reduction of \$37,274; specifically from \$12,274 in bond interest savings and \$25,000 from contingency. Matt Mihalcik seconded. In the spirit of balance, some of the Board members talked about reducing the BOS proposed budget given the reduction of the BOE budget. Mr. Simpson stated the BOS doesn't have the luxury of removing contingency similar to the BOE. Other Board Members agreed overall with Ms. Roussas' reduction proposal.

Roll Call (amend original motion -\$37,274)

Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson - Aye
Chris Gardner – Aye
Keith Alexander – Aye

Motion Passes.

Roll Call final motion at \$43,888,653)

Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson - Aye
Chris Gardner – Aye
Keith Alexander – Aye

Motion Passes.

Chair Alexander spoke regarding further reducing the Capital items on the proposed budget, which will be funded by Capital Non-Recurring via transfer (noting this has been done in the past). Dr. Ku, while noting this has worked in the past for Newtown, expressed her concern with funding the BOE budget this way moving forward. The First Selectman shared about the growth of the Fund Balance, Capital items being funded and direct/indirect tax relief.

Matt Mihalcik made a motion to approve the reduced BOE FY2021-2022 budget in the amount of \$80,192,979 by removing Capital items, which will be funded by Non Budget funds. Sandy Roussas seconded.

Roll Call

Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson - Aye
Chris Gardner – Aye
Keith Alexander – Aye

Motion Passes.

Matt Mihalcik made a motion to approve the reduced BOS FY2021-2022 budget in the amount of \$43,741,856 by removing Capital items, which will be funded by non budget funds. Sandy Roussas seconded. Fire Capital \$34,490, Emergency Management NUSAR Equipment \$9,300, Transfer Station Hook Truck \$65,000, Public Building and Maintenance Window Abatement and Municipal Building \$10,000 and various items from Parks and Recreation \$28,000.

Roll Call

Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson - Aye
Chris Gardner – Aye
Keith Alexander – Aye

Motion Passes.

Sandy Roussas made a motion to approve the proposed BOS/BOE FY 2021-2022 budget and forward to LC in the amount of \$123,934,835. Matt Mihalcik.

Roll Call

Matt Mihalcik - Aye
Sandy Roussas - Aye
John Madzula - Aye
Ned Simpson - Aye
Chris Gardner – Aye
Keith Alexander – Aye

Motion Passes.

Sandy Roussas made a motion to allow the Finance Director to make appropriate numerical adjustments. Matt Mihalcik. All in favor and motion passes.

Mr. Tait noted this is total budget increase of 1.9% with an effective Tax increase 0.59%. 34.97 Mill Rate.

Q&A BOF 2021-2022 Budget Meetings

<https://www.newtown-ct.gov/board-finance/pages/qa-board-finance-2021-2022-budget-meetings>

Voter Comments

None

Announcements

Mr. Simpson shared with the Board the joint BOE/BOF/LC Non-Lapsing Account Committee scheduled it's first meeting for March 22nd. Mr. Simpson also shared the BOS created the Town Inventory Work Group and they hope to have their first meeting within a few weeks.

Adjournment

Matt Mihalcik made a motion to adjourn. Chris Gardner seconded. All members were in favor and the meeting was adjourned at 9:13 pm.

Respectfully submitted,
Kiley Morrison Gottschalk, Clerk

Attachments

Chair Communications Report
Correspondence from Benay Yaffe
COVID BOE Grant Document
BOF Budget Questions 2021-2022
BOE Responses to BOF Discussions
General Fund Revenue Budget
Municipal Center Expenditure Status
What If Changes to BOS/BOE Proposed 2021-2022 Budget
Capital Items in BOS/BOE

From: Benay Yaffe via Newtown CT <cmsmailer@civicplus.com>
Sent: Thursday, March 4, 2021 1:39 PM
To: alexanderk.bof@gmail.com
Subject: Form submission from: Contact the entire Board of Finance

Submitted on Thursday, March 4, 2021 - 1:39pm

Submitted by anonymous user: 24.151.41.27

Submitted values are:

Your Name: Benay Yaffe

Your e-mail address: lillypie9@gmail.com

Subject: Diversity Budget Initiatives

Message:

Hello Board Members,

I believe it is vitally important for the upcoming budget to include a Diversity Compliance Coordinator Position (preferably a person of color), professional hours for staff members of the Parent Educator Advisory Council, staff professional development on diversity and bullying, and to prioritize work being done with Re-Center for Equity and its work on curriculum.

I no longer have a child in the Newtown Schools, but I have become aware of many racist incidents in the school system driven by other students, and shockingly, other teachers and staff. If we are truly going to live up to our slogan "Nicer in Newtown" these interventions must become a priority.

Thank you for your consideration.

Benay Yaffe

The results of this submission may be viewed at:
<https://www.newtown-ct.gov/node/39333/submission/121186>

Newtown Board of Finance - Communications Report - 2021-03-04

From	Date	Subject
Christopher Eide (LC Member)	2/26/2021	LC Finance Committee Minutes
Sue Marcinek (Town)	3/1/2021	document: BOS Transfer
Michelle Ku (BOE-Chair)	3/1/2021	BOF Meeting 3/4
Michelle Ku (BOE-Chair)	3/3/2021	Response to BOF Discussions
Benay Yaffe	3/4/2021	Support for BOE Diversity Compliance Coordinator Position

To	Date	Subject
Michelle Ku (BOE-Chair)	3/2/2021	BOF Meeting 3/4

	<u>BOS</u>	<u>BOE</u>	<u>TOTAL</u>
State Coronavirus Relief Fund			
2019-20	28,452	202,000	230,452
2020-21	23,713	165,000	165,000
Coronavirus Relief			
2020-21	-	380,841	380,841
Education Stabilization grant			
2019-20/2020-21	-	141,090	141,090
2021-22/2022-23	-	650,532	650,532
Federal 3rd Stimulus Bill			
2021-22	???	???	???

Note: COVID grants are to be spent on COVID related expenditures.

Updated 2021-03-02

Selectmen Budget

1) Police Contractual Services: (Page 125): Up \$9,125 Why?

Contractual service increased by \$9125.00 due to the Police Accountability bill passed this July, HB6004. Two of the multiple mandates placed on Police Departments are psychological testing performed in a 5-year cycle, with 20% of the department's officers undergoing this exam each year. (anticipated cost per exam - \$350.00, which includes contractual obligations). Secondly, there is an additional mandate for a comprehensive drug testing to include a steroid panel, this will be performed on officers whose certification is set to expire. Currently, our officers are on a three-year certification cycle; with a third of the department requiring the test annually, (anticipated cost per/exam 300.00, also including contractual obligations). There was a small increase in inoculation cost and OSHA testing for respirator wear, some COVID related. Lastly, one of the mandates of the Bill requires that departments obtain CALEA accreditation by the year 2025. There are some ancillary costs with obtaining that accreditation, and we are moving forward with that process. We are currently POSTC accredited but the mandate is much more restrictive. The ancillary cost will be attributed to contracting with CALEA to perform on-site assessments and membership to obtain the mandated accreditation, this number is a conservative estimate, (approximately 1200.00).

2) Police Dues, Travel, Education (Page 125): Up \$8,350 Why?

The educational account detail reflects an increase of 8350.00 over last year, as indicated there was no actual increase in the line items listed. Last year's educational account was offset by 8,350 from the special revenue account per the Board of Selectman. This off-set was not funded this year. This account breaks down the departments training which is mandated by state statute, there has been a minimal increase in these cost over the last 3 years, although this year's budget shows an increase of 8,350, it is not reflective of a true increase, last year's off-set was a one-time supplement to the budget.

3) Lake Zoar Authority Budget (Page 153) up 16 percent. Why?

There is more activity at the lakes there more security hours needed.

[see: [Lake Zoar Authority Q&A](#)]

4) Lake Lillinonah Budget (Page 153) up 14 percent. Why?

There is more activity at the lakes there more security hours needed.

[see: [Lake Lillinonah Authority Q&A](#)]

[see: [LLA approved budget 2021-2022](#)]

5) What was the budget impact of COVID related changes to voting in the past 12 months?

Extra personnel, overtime and equipment were needed to process the unprecedented number of absentee ballots.

6) Will your budget accommodate continuation of the new voting opportunities e.g. expanded absentee/mail-in ballots, early voting?

Extra personnel will still be needed.

7) Would you expand the use of \$20,000 "Printing, Binding & Microfiching." Questions related to description on page 86:

Page 86 has been updated [see: [Town Clerk proposed budget 2021-2022](#)]

a) Web Hosting – Technology Department (pg 102) shows \$5,000 for CivicPlus which is the platform for newtown-ct.gov. Does this line include host other software such as eCode260 and Info Quick Solutions, Inc.? If so how much?

The \$5000 is for Civic hosting Newtown-ct and streaming to EarthChannel

b) Publication of codification of all ordinances and regulations – What does codification involve. What gets published on eCode360, newtown-ct.gov and both? What are the staff time and costs involved?

[See: [Code book supplement process](#)]

c) TOWN CLERK PORTAL – When was the upgrade made for printing land records? The link for TOWN CLERK PORTAL goes to <https://connecticut-townclerks-records.com/> But Newtown is not listed. Please explain.

February 2020.

d) PROPERTY CHECK – When was the update made. The link for PROPERTY CHECK goes to <http://cotthosting.com/ctnewtownPC> the system as above. Also note it is not a secure site. Please explain.

e) Town Annual Report

i) This was new to me. I searched newtown-ct.gov, Googled and did not find a Town Annual Report. Nor do I remember the BoF submitting an annual report last fall. Please explain. Are there funds in the line item for this?

ii) A number of town departments publish annual reports e.g. Police, Pension Bd, Booth Library, is the Town Clerk's office involved with production, publication and/or distribution of these? Are there funds in the line item for this?

8) How are the Town Clerk's property records and the Assessors Office property cards in Vision kept in synch? Are there material costs to this effort?

Assessors retrieve property transfer information through the town clerk portal.

9) The Charter has various references to "file" with Town Clerk and in some cases it goes further to say "make available." Given a bias to using the web as the vehicle for making information available. Especially during the COVID pandemic when in person visits to facilities such as the Municipal Center are discouraged by the CDC. What criteria is used for web posting by-laws, policy, procedures, regulations and resolutions? What are the cost considerations. The COA By-Laws might serve as an example.

What criteria...? Filed in the Town Clerk's office electronically.

10) Would like to better understand Newtown Youth and Family Services budget and assets, which appear to be significant. The Town of Newtown is their largest funder yet according to their report 40 percent of their clients live outside of Newtown.

Residents from Newtown make up 81% of all our mental health and programming in 2020, in 2019 that number was 90% for mental Health and programming. Programming consists of mentorship program at the High School, State mandated Parenting Education Program, Safety Town, The REC Club (Autism programming for youth) and Adult Autism programming, senior programs, and Sibshop in addition to any community events we offer throughout the year. Mental Health is individual, couple and family sessions, case management and community clinicians in the schools.

a) How much do other towns contribute?

We receive in-kind services from New Milford Youth Agency, roughly \$1,500. Speaking to my other Youth Service Bureau colleagues, they have approached the same catchment area and receive no funding. Towns are not making the referrals directly to us. Most referrals are through former clients, family or insurance companies. We accept most insurance, Medicare, and Medicaid. We offer financial assistance and sliding scale. We believe everyone should have access to quality affordable mental health care. Newtown has been a model of supporting mental health in our country and adding the pandemic into the mix.

b) What are the other sources of the \$777,772 in grants that they received in FY ending June 30, 2020?

Our largest contributor is the Victims of Crime Grant. We currently receive \$645,000. This grant is good until June 2022. If we do not receive another grant award then we would have a 3 year runway to cover staffing. The Town of Newtown is the second largest funder to us enabling us to increase program, and attract experienced staff by offering medical, dental, and life insurance options to our employees. Our other sources or grants are a Youth Service grant from DCF, BOE grant for 1 clinical position and 2 bank autism grants.

c) Fundraising appears to comprise only approximately 1 percent of their total expense budget. What is their board doing to increase revenues from fundraising?

We acknowledge that our fundraising events have changed over the years with the oversaturation of events in Newtown since 2012. Prior to grant funding related to 12/14, our revenue portfolio for fundraising was 3%. When looking at events we have noticed that the staffing expenses exceed the revenue generated and the time we take away from our mental health clients. We have 17 Full time employees and only 3 are not clinical positions. We are currently partnering with other organizations to increase fundraising opportunities like Newtown Community Center, Knights of Columbus, Fairfield Country Foundation and Connecticut Council Family Service Agencies.

d) How many people do they currently have on their waiting list for counseling?

We currently have 82 on our waiting list, 63% are Newtown residents. We are currently advertising for 3 FT clinicians but are having challenges like other mental health agencies to entice potential employees when telehealth has flourished for private providers and when people hesitate to job search during a pandemic when childcare/school options fluctuate so frequently.

When a potential client calls for a request for service they are told that there is a wait and depending on their flexibility that may determine the time they are on the wait list. If someone only has the availability to come in the evening on a Tuesday at 5pm or would prefer a female clinician that person might have a few weeks to a two month wait. This is not ideal. We do offer each person additional referrals to call if they would prefer and will add them to our wait list. Callers are reminded to call us back to update any changes in their schedule so we can modify their availability, as well as our Intake Coordinator does a follow up call periodically to ask about schedule changes.

e) What percentage do employees contribute to the town's group health insurance plan?

The agency share is 39%.

[For Q11-Q15 see: [Board of Education budget answers\(11-15\)](#)]

11) Transportation Services - When does the district begin to plan for a new transportation contract (since we are in the final year with All Star)? Has there been any recent effort to consolidate bus routes to eliminate a bus (es)?

12) Local Tuition Rate - How is this amount determined? Are the local boards at liberty to set this amount or is it set by the state? How many out of district students pay this rate?

13) Lead Teachers - What is the function of a lead teacher? What is their extra pay amount? Do they teach in a classroom or is their position administrative?

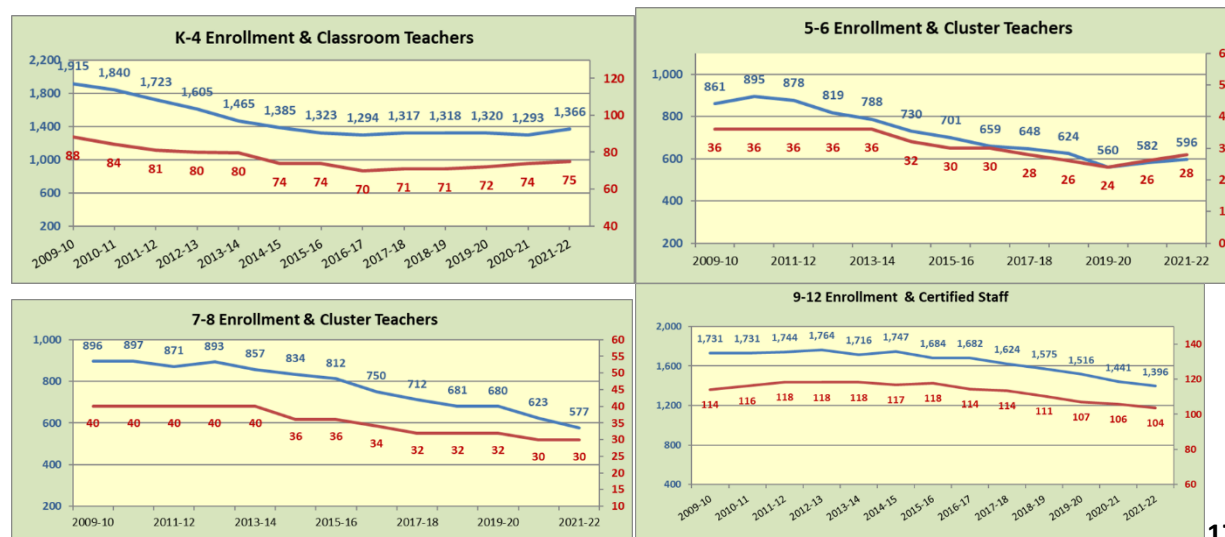
14) Ice Hockey - Why is the pay to play fee \$250 for ice hockey and \$160 for all other sports?

15) NHS Student Travel and Staff Mileage - Can you please provide a breakdown of this \$157,347 expense?

[For Q11-Q15 see: [Board of Education budget answers\(11-15\)](#)]

16) Can we get a 3 yr comparison of certified teachers, non-certified teachers, administrators vs enrollment for school years: 18/19, 17/18, 17/16

We have outlined this information by school for certified staff, but would need to create new charts for the overall comparison, including non-certified and administrators. We have included the charts we have used and revised below.



17)

What % of students receive free lunch during a traditional school year? What is the revenue YTD for the lunch program?

The budget has been built on approximately 10% of the total meal account to be allocated for free lunches. This only applied to K-8 as the High School was not on the national school lunch program. The budgeted revenue (sales) for the current year = \$1,796,735. The YTD revenue = \$314,812 with a full year projection of \$765,620. Last year's revenue through January = \$946,711.

18) How many days have the students been remote (full remote vs hybrid) YTD?

Please see the attached school schedule – Attachment A

[see: [Board of Education 20-21 school calendar](#)].

19) HS – why reduce college prep is are scores are near the top?

Course sections are added and removed based on enrollment and student needs. We are not sure what information prompted this question, since there are college prep sections being added in some subject areas and reduced in others (see budget book page 107).

20) Curriculum page 149 – why the increase in contracted services +\$89k?

The detail for the \$89,522 increase in contracted services for Curriculum can be found on page 147. Two digital resources have been sunset and others, which were used this year on a trial basis, were added to the budget (Seesaw, Screencastify, IXL Math and ELA, Lexia and Newsela).

IXL was always in our budget but only in various schools. During the pandemic last year (2020) we moved to expand IXL and cover all schools (this is an online program) The initial cost was \$51,224 which we paid for using the ESSER I funds in June/July. We have a three year contract with IXL (the total is approx \$100,000), \$25,600 is included in the 21-22 budget and the remainder will be in the following year.

This is a similar scenario for Lexia. The need to be consistent in language arts was necessary during the pandemic last year. This program has proven to be valuable and will be carried forward in the coming years.

Detail for Contracted Services

Rubicon Atlas Curriculum Platform	\$17,000
NWEA Map K-8	\$35,000
Dibels Early Literacy Assessment	\$1,350
Virtual High School	\$2,500
Seesaw	\$3,350
Screencastify	\$4,800
IXL Math and English Language Arts	\$25,600
Lexia	\$46,500
Newsela	\$46,100
	\$182,200

Textbook increase if we are moving to a 1:1 laptop environment? +\$80k

The “textbook” increase seen on page 146 of the budget book is attributed to the adoption of a new math program for grades K-6. The district uses a wide variety of resources including textbooks, computer programs, videos, soundtracks, articles, and manipulatives. The math program being adopted will provide a combination of traditional textbooks as well as digital resources.

21) General support services page 152 – why the increase in contracted services +\$43k?

The increase in contracted services (object code 500) seen on page 152 is accounted for by additions and reductions in the details in General Support Services (found on pages 153-7): \$34,220 increase for a consultant in diversity and equity (p. 153), \$460 increase in the business office (p. 154), \$10,000 increase in Food Services (p. 157), \$200 reduction in Board of Education Expenses (p. 155), and \$1,215 reduction in Security (p. 156).

22) Plant - new item \$320k? – I see the detail on page 164 but why did we take 2 years off prior?

This question likely refers to the Plant Operations and Maintenance section, Building and Site Maintenance Projects line on page 161. The \$0 seen for 2020-21 (just one year - not two) is due to \$335,000 being allocated from the Town’s Capital Non-recurring fund during last year’s budget process. Thus, \$335,000 was spent on Building and Site Maintenance Projects in 2020-21, but was not part of the annual budget allocation.

Decreased in gas and oil but prices are currently rising?

Our reliance on fossil fuels has dramatically decreased over the years. Our 21-22 budget calls for 3,100 gallons of gasoline @ \$1.77 per gallon. This is the cost of the 2021 bid (calendar year bid price). The new bid will not be available until next year, 2022.

We budgeted 1,800 gallons of diesel @ \$1.88 per gallon and 31,500 gallons of oil @ \$2.00 per gallon. The current CROG bid for oil came in at \$1.96 per gallon and we are still waiting for the diesel which we anticipate to be around the same.

23) Bus – looks like 21/22 is the end of the bus contract, when will the bidding for the new contract start? ((duplicate of question 11))

The 2021-22 school year will be the last year of the transportation contract with AST. RFP’s are typically assembled in February/March and published in the paper towards the end of March. The bids

are typically due back in the office for review towards the later part of April. The new contract will not have a budgetary impact until the 2022-23 year.

24) Can we see last 3 fiscal year end transfers 18/19, 17/18, 17/16

Our year end balance transfers are as follows:

2016-17 \$97,942

2017-18 \$276,038

2018-19 \$265,772.

a) Can you request the Boe June 30 financial statements for fy 19/20 18/19 18/17 16/17?

Statements are available on the Financials page of the BOE website:

[\[see: 6-30-17 Monthly Financial Report \(PDF\) \]](#)

[\[see: 6-30-18 Financial Report \(PDF\) \]](#)

[\[see: 6-30-19 Financial Report \(PDF\) \]](#)

[\[see: 6-30-2020 Financial Report \(PDF\) \]](#)

25) If ECS went away overnight how could the BOE trim the current proposed budget not to put additional stressed on the town tax payers?

This hypothetical situation has come up in discussions over the years, but the state has recognized that if a reduction in ECS funding occurs, it should be in phases. As ECS is reduced, the Board of Education will work with the town using a combination of tools to ease the burden on taxpayers and students: reducing the budget, increasing taxes, and possibly relying on funds that have been saved over the years in anticipation of such a reduction.

26) Enrollment, has BOE always used Peter Prowda 5 yr projection for enrollment numbers? Enrollment has been down YOY for 10 FY years, why the change to an increase?

Peter Prowda was hired in September 2019 making 2020-21 the first year to use his enrollment projection. Prior to Prowda, we have used our internal projections (based on cohort survival method) and in 2014-15 we used Milone & McBroom.

Prowda's enrollment study is based on many factors, such as; births since 1980, grade to grade growth rates (cohort survival) estimated population growth, projected population ages 0-19, women of child-bearing age, recent changes in labor force, new housing units, sales of existing homes, repeaters of grade 9, HS dropout rates, non-public school enrollment, residents enrolled in other schools, non-resident enrollment, estimated migration & prior projections of enrolment. The one factor not included in Prowda's projections was the disenrollment or delayed enrollment of students this year, presumably due to the pandemic. This is not unique to Newtown. The increase in enrollment lies within all of the factors listed above, and includes the presumed re-enrollment of students.

27) PowerPoint slide 11 revenue sources show other grants at only \$23k, I thought the diversity compliance coordinator was grant funded?

The revenue slide only lists revenue that is forwarded to the Town. It does not list other revenue sources such as private & entitlement grants that are used to offset expenses. As mentioned by the Superintendent during the presentation, the Diversity Compliance Coordinator is likely to be funded by a grant. However, this funding source is not yet confirmed and therefore the position must be included in our 21-22 operational plan.

a) Slide 16, competing budget impacts sights SPED enrollment but in the budget book the projection is a decrease of SPED enrollment. SPED enrollment has been fairly flat over the pat

5 school years. Also transportation costs increase but we have remote/ virtual learning how is that an increase?

Overall SPED enrollment has trended upward over the last five years (as seen on page 128 of the budget book). We think you are looking at the out of district enrollment number in the budget book which is projected to decrease from 43 to 41 next year. However, because SPED enrollment in-district has increased, the overall number of students receiving SPED services (whether in-district or out-of-district) is increasing. SPED enrollment in-district was 607 by October 1st enrollment and has increased to 636 as of 1/12/2021. This impacts the numbers for the following year.

The increase in the Out of District (OOD) transportation is \$9,465. There are a number of factors that affect this line item. For one, there was an overall average increase to the contract of 1.96%. Also, we have anticipated additional students for next year's budget; however, we are able to mitigate the increase by combining runs with other districts. The excess cost grant allocation plays a part in this number as well and depending on which students qualify for this grant, the overall budget amount will change. The transportation budget has not been reduced based on the possibility of our OOD students learning remotely. We anticipate all students to be in class.

b) Slide 16 shows a budget impact being increase due to science, however staffing is being reduce in science in 2 buildings? There are no requests for new science teachers slides 27/28

Slide 16 was intended to show examples rather than a comprehensive list of all areas that influence the budget. So, while staffing changes (due to enrollment) decrease the budget, training and materials to address Next Generation Science Standards have impacted an increase to the budget.

c) Slide 34 can you please identify where each town in the DRG is in the budget process for FY 21/22

At the time of the presentation to the Board of Finance, districts were at the following stages of different budget processes (updates are noted in bold):

DRG-B	2021/2022	Stage of Town-Defined Process
Farmington	4.30%	BOE Proposed
West Hartford		Superintendent presents in March
Brookfield	4.07%	BOE Proposed
Fairfield	5.32%	Superintendent Proposed (update: BOE proposed 5.19%)
New Fairfield	2.49%	BOE Proposed
Glastonbury	2.07%	BOE Proposed
Avon	2.65%	Superintendent Proposed

Granby	4.50%	Superintendent Forecast
Pomperaug		Superintendent to present 2/24
Trumbull	3.51%	BOE Proposed
Greenwich	3.97%	BOE Proposed
South Windsor	3.34%	Superintendent Proposed
Newtown	2.58%	BOE Proposed
Madison	1.40%	BOE Proposed
Monroe	6.19%	BOE Proposed
Cheshire	4.96%	BOE Proposed
Simsbury		(update: Superintendent Proposed 2.80%)
Amity	4.75%	Superintendent Proposed
Guilford	1.49%	BOE Proposed

28) Highway -Why purchase a used hook truck? Are we getting it from a private sale or dealer?

In reverse order, we never buy from a private sale. All vehicles are purchased thru a public solicitation or off of a state or other governmental type bid. As outlined in the proposal a used truck is adequate for our needs because the majority of the trips are on site with only a single daily trip to Danbury..

a) What's the usable life of a used truck vs a new truck?

In this case there is no difference because of the type of usage and operational pressure on the vehicle.

b) Is this being bonded or from operating revenue?

This answer applies to question #34 (Transfer Station - what's the 65K capital item?). As noted in the budget proposal this item reduces operating costs under Contractual by approximately \$65K. Accordingly, we reduced the Contractual item by that amount but transferred that amount to Capital to cover the purchase over 2 years in the budget.

29) P&R -How did the purchase of the 3500 style pick up truck go for parks and rec vs the 5500 they wanted originally? Can we move more of the fleet towards small trucks?

The 3500 which was purchased is assigned to the Parks Operations Supervisor. While he still plows, it is in a clean up or assistance capacity so his truck is not seeing the same use as a maintainers. The substitution of a 3500 instead of a 5500 worked in that particular circumstance. In the past we have equipped the Park Operation Supervisor with a 550/5500 so it can act in a backup role for other heavier duty trucks when they are out of service. We can no longer make this substitution.

550 or 5500 1.5 ton trucks have consistently outlasted 3500 or 4500 vehicles in our experience. We have had 350 and 450 vehicles, as has public works, which are replaced at the 11-12 year mark due to reliability issues while we are consistently getting 15-16 years out of 550 type chassis.

When you look at it from a pure cost standpoint over the 11-12 year life of a 3500, or 15-16 year life of a 5500, the cost to the Town is very similar per year strictly from a purchase cost standpoint. When you look at it from a total cost of ownership, capacity and reliability standpoint, the larger more capable chassis is far more efficient and cost effective.

Every truck is going to break, wear out, and see reduced reliability at the end of its service life. With the heavier 550 chassis we experience fewer frame issues, fewer drivetrain issues, fewer spring issues, fewer plow issues (since we can mount heavier duty plows) as well as greater efficiency over the life of the truck since they can carry more material.

I would not recommend replacing more heavy duty trucks with lighter duty as our responsibilities have only grown. In the recent past we have added plowing responsibilities of the community center, the new Hook and Ladder Firehouse, additional parking at Treadwell park as well as others. Just in the past year we have added a much larger parking lot to plow at the new police station, and a new parking lot to plow on the FFH campus, at the brewery. While we have to be financially prudent, we need more efficient equipment to handle additional responsibility as well.

30) Police department – With the transition to the new building are we looking to add more officers in coming years?

New Officers, there is no plan to add new officers due to the new bldg going on-line, we are currently budgeted for 45 sworn officers. The new bldg has no impact on our staffing needs or requirements.

31) Police vehicle replacement, I didn't see anything in the budget. If I recall they are replaced via the overtime program. Correct?

Vehicle replacement, attached is the sheet from the proposed budget that illustrates the plan for vehicle replacement, Page #101[see: [Police budget proposed 2021-2022](#)], funding does not come from the extra duty account.

32) Highway – Street sign increase? Is this for replacing the part of the whole town or replacement of damaged signed?

Both. This item hasn't been increased in years and is exhausted early each year.

33) Gasoline was decreased by \$61k, fuel prices are increasing should we be reducing?

We only adjust this type of fuel price based on an actual bid. This gasoline price was adjusted based on the received 12 month bid thru CROG. This was good news. When we receive and process the CROG bid for diesel we are expecting not such good news and we will make the appropriate adjustment at that time.

34) Transfer station - What's the \$65k capital item?

see #28 b..

35) Purchasing agent – what are the volume of contracts that the purchase agent processed?

For 2020 -- there were approximately 25 contracts that were either "three quote solicited" or publicly bid. There are numerous other BOE jobs that filter through my office that end up being steered through existing State or National contracts for reasons such as time sensitivity and cost savings.

a) What was the savings?

The major savings on the BOE occurred with the Hawley AQI project. The budget for Architectural/Design services was \$400k and through a public bid, the winning firm had a price of \$250K. Also, the Construction Manager aspect of this project had a pre-con services budget of \$40K and I was able to negotiate the rate to \$25K, for a project savings of \$165K.

The Cleaning/Custodial services contracts for the Community Center and Police Department were also sent out through public bid. The existing contracts had 5 day/week service at Community Center for a yearly total of \$42k, and 7 days a week at Police Dept for \$55k. I was able to negotiate the rate through public bid to expand the Community Center service to 7 days a week at a cost of \$36k/year and the Police Dept at \$29K per year saving a total of \$32K. Edmond Town Hall ADA bathroom budget came in over budget by \$5k and I was able to negotiate that number down to \$3 below budget, saving \$8k. Total savings for all of these specific projects was \$205K, on top of the productivity savings by not having to have Departments such as Public Works handle all of their yearly contracts (approximately 15).

b) How many contracts per department (ie BOS vs BOE)

As stated before, many of the BOE contracts are run through existing State or national contracts, but we have publicly bid 3 and have solicited 3 or more quotes for many others, totaling approximately 10

Town contracts total approximately 15 through mostly public bidding. There are numerous "3 quotes" projects that I handle on a weekly basis.

c) How many more contacts can be identified to be negotiated by purchasing agent?

The Public Works contracts will be going out over the next two weeks (approximately 12) plus there are numerous CIP projects that I will be involved with bidding or quoting (Edmond Town Hall roofing improvements, High school turf replacement, Sandy Hook Permanent Memorial, and Library renovations).

36) Re Budget Transfers through 11/30/2020

	FROM		TO		REASON
AMOUNT	CODE	DESCRIPTION	CODE	DESCRIPTION	
ADMINISTRATIVE					
\$11,430	100	Certified Salary Adj.	100	Administrative Salaries	To allocate funds for salary adjustments and turnover savings
\$59,977	100	Teachers & Specialists Salaries	100	Certified Salary Adj.	To adjust budgets to current staff and salaries after turnover and advance degrees
\$48,980	100	Non-Certified Salary Adj.	100	Special Education Svcs Salaries	To allocate funds for salary adjustments and add a therapist for the blind
\$50,245	100	Clerical & Secretarial Salaries	100	Supervisors Salaries	To reclassify assistant business director position
\$7,042	100	Non-Certified Salary Adj.	100	Nurses	To add a part time nurse and increase hours due to COVID-19
\$19,269	100	Clerical & Secretarial Salaries			
\$32,281	100	Career/Job Salaries			

a) Pg 18 staffing table. From Approved budget to Current budget there is an increase of 10 FTE. The FTE increase for 2021-22 is shown as 3.16. Budget to Budget the increase is 13.19.

The budget books have traditionally presented "approved budget" to "proposed budget" changes. "Current budget" is included for transparency. The following are the details for the changes between the "approved budget" to the "current budget".

b) Pg 23 object summary dollar amount for 2020-21 Budget and Current are the same \$78,551,776

Yes. This is typically the case. By necessity, the district operates within the budget appropriated, making adjustments to specific areas as needs and costs change. The district currently anticipates that by the end of the year \$78,551,776 will be spent. For actual amounts spent to date the monthly financial statements provided by the district have this information.

c) How were new 10 positions created with no increase in expense? Where were they created?

The positions set forth in our budget requests are requirements at the time that the budget is prepared (typically 7-9 months before it's approved in April). Increases and decreases to positions occur every year after the budget is approved and positions and requirements are reassessed. Additional positions will then require an offset to another account, such as staffing turnover or other potential savings in non-certified salary accounts. This is just a small sample of the accounts we look at. We will never add a position without identifying an offset.

In this case, in particular, the 2020-21 budget was prepared even prior to COVID and prior to the formulation of the Reopening Plan. Staffing adjustments needed to be made in order to operate under COVID and for State compliance given the guidelines for opening schools (including additional nursing hours, paras, additional teachers to reduce class size in order to comply with social distancing, staff support, tech support (.6 position). In some cases, what was expected at one school in enrollment was needed at another without any cost to the budget. In other cases, as mentioned before, funds from turnover or other savings in salary accounts are targeted, if possible.

2020-21 changes from Budgeted to Current		
<u>Elementary Education</u>	<u>FTE</u>	<u>Note</u>
HAW - reading	0.20	required additional reading support
HAW - classroom para	-0.72	was not needed at HAW, used at SHS
SHS - classroom para	1.06	additional support hours for math & reading
SHS - classroom teacher	-1.00	non needed at SHS, used at MGS
MGS - classroom para	1.34	additional support hours for math & reading
MGS - classroom teacher	1.00	taken from SHS based on staffing needs there
HOM - classroom para	1.08	additional support hours for math & reading
HOM - classroom	1.00	based on enrollment numbers/class size
HOM - reading	0.50	required additional reading support
HOM - library para	0.14	library specialists - additional hours for 20-21
Total Elementary	4.6	

<u>Reed Intermediate</u>	<u>FTE</u>	<u>Note</u>
classroom para	0.15	additional support hours for math & reading
<u>Middle School</u>	<u>FTE</u>	<u>Note</u>
NMS - SRBI coord.	0.10	Specialists
<u>High School</u>	<u>FTE</u>	<u>Note</u>
NHS - world language	0.34	additional hours
NHS - social studies	0.2	additional hours
School to career	-0.5	reduction of position
TAP job coach	-0.86	reduction of position
Total High School	-0.82	
<u>Special Education</u>	<u>FTE</u>	<u>Note</u>
Para's	1.35	additional SPED para's required
BT	0.93	additional BT for blind student
PT/OT	0.09	additional hours for SPED students' needs
Job Coach	0.02	additional hours for SPED students' needs
HS Teacher	1.20	additional support for SPED students
Total Special Education	3.59	
<u>Pupil Personnel</u>	<u>FTE</u>	<u>Note</u>
Additional hours	0.30	additional nursing hours to meet students needs
		floater was decreased by .2 and .5 was added to RIS resulting in .3
<u>Technology</u>	<u>FTE</u>	<u>Note</u>
Tech Support	0.60	additional support required for workload/increased needs in tech support
<u>Total Staffing Changes</u>	<u>8.52</u>	<u>actual staffing changes</u>
Positions reclassified across departments, (funded appropriately through the budget) but not included in original staffing count	1.51	
2020-21 budget to 2020-21 Current	10.03	as seen on page 18 in staffing

In summary, personnel adjustments are made throughout the year (both positive and negative) based on student needs, changes in schedule, increased SPED IEPs and new students, unexpected class size growth. These adjustments, both positive and negative, are carried over

into the next budget year but not as new requests, as these were funded by offsets in turnover, savings from late hiring, open positions not filled, and other sources.

Followup:

- Tables in the last two BOE budget books show “Change” as “Proposed” less “Current.” This response states a different calculation
Please clarify
- Let me restate the question Pg 18 staffing table :
 - “Total...” 2020-21 Budget” = 744.85
 - “Total...” 2020-21 Current” = 754.88
 - Difference in these two number is 10.03
- a. Pg 23 object summary dollar amount for 2020-21 Budget and Current are the same \$78,551,776
- b. How were new 10 positions created with no increase in expense? Where were they created?
 - The response address the second question, but not the first. Pg 23 “Object Summary”
 - “Total...” 2020-21 Budget” = \$78,651,776
 - “Total...” 2020-21 Current” = \$78,651,776

Difference in these two number is \$0.00 which is to be expected.

Thank you for the clarification to the question. The question as understood is: how have 10 FTE been added during the course of this year (p. 18, 2021 “Budget” versus “Current”) without a concomitant change in the “major object” lines or total budget (p. 23)?

First, to clarify, the answer to part “a” should have read “The budget books have traditionally presented “current budget” to “proposed budget” change.

The answer to your question lies in the footnote on page 23 that indicates “2020-21 *current budget reflects transfers to 11/30/20.” Looking to the November financial statement, there had been no transfers between Major Objects. All of the changes have occurred within the salary accounts; therefore, you will not see change in other accounts such as supplies, purchased services, etc. Even as of the January 2021 financial report, transfers have only been made within the major object account (Salary - 100) and have not been made between Major Object Codes.

As noted previously, because the 2019-20 budget was formulated before we were aware of a pandemic and its effects on education, an unusual number of changes took place this year to accommodate staffing needs. However, transfers between major objects, if needed, will not occur until later in the year when the forecast is better known.

37) What non-English languages are taught in elementary, intermediate, middle and high school?

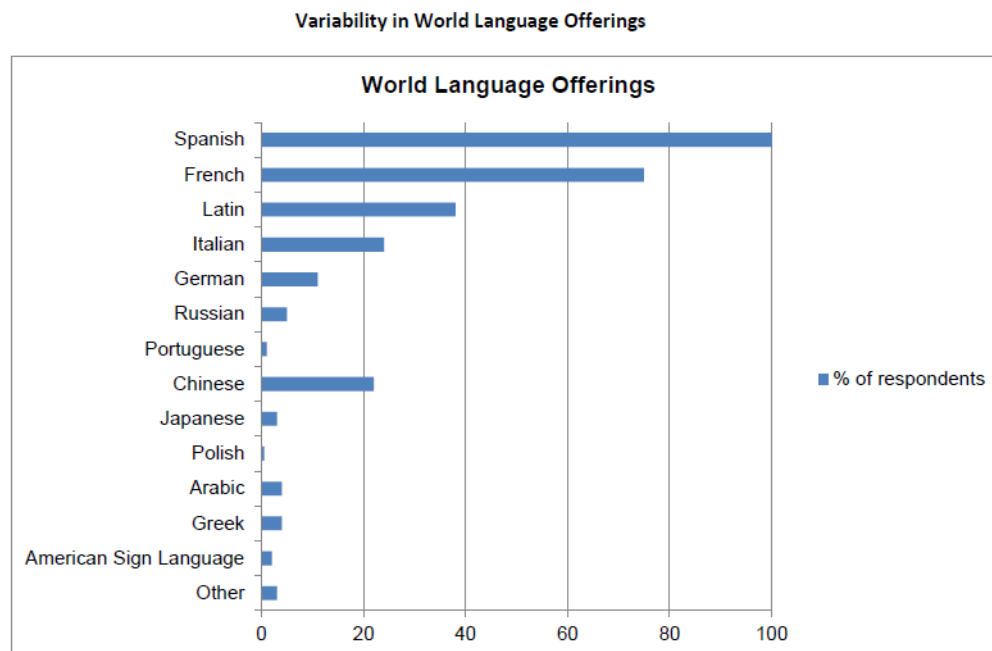
After a multi-year phase-in, Spanish will be taught in all grades K-6. At the Middle School, students take either Spanish or French. At the High School, students may take French, Italian, Latin, and Spanish.

a) What languages are part of Language Arts?

“Language Arts” typically is shorthand for “English language arts/literacy” as defined by Connecticut Common Core State Standards and involves the study of reading, writing and spoken English. This is the core English academic required by the State for all students.

b) What languages are considered “World Languages”?

The state does not define World Languages (but does specifically include American Sign Language).” A “Status Report on World Language Instruction in Connecticut Public Schools, 2012” commissioned by the Connecticut State Department of Education indicated the following languages being taught in Connecticut schools:



- 100% of those respondents offering a World Language, offer instruction in Spanish

38) Nurses. The COVID numbers (8/10/2020 and 9/11/2020) included additional Nursing staff (hrs per day and new 0.8 FTE). But on pg 144 comparing the Budget and Requested columns identifies a 0.2 FTE increase?

The COVID doc lists the floater position in whole as a .80 FTE as seen on page 144. Originally a floater position was a 1.0; however, this was reduced to a .80 and a .50 was added to the Reed school where it was needed. The net increase in dollars resulted in .30 FTE (the .8 was merely an internal note so we could identify where the dollars were originally coded). This position was needed to support the nursing staff dealing directly with students and families related to COVID and contact tracing.

39) What measures are considered “common assessment data”?

The context of how this term is used is important. There are many, many common assessments used in the district: NWEA, DIBELS, biliteracy assessments, formative and summative assessments designed by teachers, CTAA's, NGSS assessments, SBACs, PSATs, SATs, AP scores, and Connecticut Physical Fitness Exams are some of the common assessments used in the district. Aside from the typical high stakes SATs and SBAC, other standardized assessments are used as tools to provide important

information to districts about the progress of individual students and cohort groups. These are not meant as comparative data with other districts. In fact, the State discourages using any data comparatively since the goal is to improve student learning across grade levels as they move through the system from where they begin to where they end.

a) Last year you provided a number of pages with useful information showing SAT, AP and SBSA scores. Are these the instruments considered “common assessment data”?

SAT scores, AP exams, and SBACs are some common standardized assessments that are considered “high stakes.” SATs and AP scores are often included in college entrance applications. SBACs are one of many measures used by the State to assess student performance within a given district. Again, SBAC assessment data is most useful to improve future curricular and instructional practices, as well as to support student growth and achievement.

b) In the introduction Thursday, 2019 SAT scores were presented. Where SAT, AP SBSA etc. tests given in 2020? If so would you share Newtown results

SBAC and the school-day PSAT and SATs were not administered in the 2019-20 school year due to COVID. Instead, students took the PSAT/SAT when they returned to school in the fall of 2020. AP tests for 2019-20 courses were administered to students at home in the spring of 2020. SBAC tests were not administered for the 2019-20 school year in Connecticut.

Fall 2020	SAT	
Total Number with Scored Tests	Percentage Level 3 or 4 (Meet or Exceed) %	Average Score
347	85	574
347	65	562
Fall 2020	PSAT	
Total Number with Scored Tests	Met Benchmark %	Average Score
330	82	539
330	57	515

AP EXAMS	AP Exams Takers	AP Total Exams	Exams with Scores of 3,4,5
Newtown School District	437	823	694

40) Last year in response to a question 10 “Could we get further detail on pupil service increase.” The response states “The number of SPED students (which is different from special education) has actually increased...”

The statement in parentheses should have read “pupil services” not “special education.” SPED and Special Education are synonymous. On the other hand, SPED is different from pupil services, which is why they appear in different sections in the budget. Pupil services include counseling, social work, psychology, and health and medical services

Please remind us of the definition of

a) Special Education (SPED)

Part B of the Individuals with Disabilities Education Act (IDEA) gives eligible children with disabilities ages 3 through 21 (upper age limit varies depending on state law) the right to a free appropriate public education (FAPE). According to the regulations, a child qualifies for special education and related services under IDEA if a team of professionals evaluates the child and determines that:

1. the child has a disability, as defined in Section 300.8 of the IDEA regulations, and
2. the child needs special education services because of that disability.

The evaluation must consider all areas related to the suspected disability; it also must use a variety of assessment tools and strategies. Within 30 days of concluding that your child qualifies for services, the school district must hold a meeting to create an individualized education program (IEP) for your child.

b) Students with IEP. Are all students with IEP considered to be in SPED? Do all SPED students have an IEP?

Only Special Education students have IEPs (Individualized Learning Plans) that outline objectives and modifications to their programs. Our district is bound to these IEP documents for all our SPED students.

Followup: SPED, IDE etc. definitions. Pg 16. Is there a distinction between mental, physical or both disabilities?

Yes. Disabilities come in many forms. Each Individual Education Plan (IEP) includes the specific interventions and plans to address the special needs of the student. The distinction between mental and physical would only be the types of modifications to programs or the kinds of services that are needed to provide support for the individual student.

42) What are Newtown High School graduation rates.

Row	Measure	2019-2020	2018-2019	2017-2018	
	High School Graduation Rates	99.0%	96.6%	96.5%	

	students starting in the fall graduating at commencement				
	White	357	370	380	
	Non-White	64	39	32	
	% of students entering NHS as First Years graduating at commencement				
	White	n/a	n/a	n/a	
	Non-White	n/a	n/a	n/a	
	Where NHS graduates go after graduation				
	4-year college/university	79%	78%	87%	
	Community College	4%	6%	4%	
	Military	1%	1%	0.7%	
	Other	16%	15%	8.3%	

Followup: What are Newtown High School graduation rates. Response pg 17. For the rows: % students starting in the fall graduating at commencement, White and Non-White. Response was number of. What is the percentage?

The following table is the % of students within a race who graduate high school in four years. Four-Year Graduation Rate is defined as the percentage of students who received a standard diploma within four years, including early and summer graduates from the cohort. (CTSDE dataset).

<u>Four-Year Graduation Rates, Trend</u>					
<u>Newtown School District, Race/Ethnicity</u>					
	<u>Graduates</u>				
	<u>Four-Year Graduation Rate by Year</u>				
<u>Race/Ethnicity</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
<u>Asian</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
<u>Black</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
<u>Hawaiian or Pacific Islander</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>Hispanic</u>	<u>96</u>	<u>91.7</u>	<u>*</u>	<u>95.2</u>	<u>*</u>
<u>Indian or Alaska Native</u>	<u>*</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>Two or More Races</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
<u>White</u>	<u>95</u>	<u>95.5</u>	<u>94.9</u>	<u>96.3</u>	<u>96.8</u>

* The data are suppressed to ensure confidentiality.

* N/A is displayed when a category is not applicable for a district or school.

43) Technology: In the December 31, 2020 Financial report, there is a comment that “technology equipment remains stable for now as we do not anticipate the need for additional Chromebooks or other distance learning devices.”

This was accurate as we had already purchased what we needed for the 2020-2021 school year by December 2020 to account for students who needed devices for remote learning during the pandemic and the need for remote/hybrid learning models.

The 2021-2022 budget will address the 1:1 chromebooks for freshmen which were not fulfilled this year due to the lateness in obtaining devices as well as obsolete replacements across all grades.

Other devices in the budget, which are chromebooks for our freshman were part of our move to 1:1 technology.

a) Do we have a census on Chromebooks? iPads? (How many in each category and what is the division among schools?)

	Total	HAW	HOM	MGS	NHS	NMS	RIS	SHS
Chromebooks								
Students	3,290	290	292	391	706	631	597	383
Staff	312	44	31	51	25	53	55	51
iPads								
Students	415	74	61	54	25	3	91	107
Staff	181	13	16	37	48	25	19	24

b) Last year (pre-Covid), \$525,000 was requested for technology equipment and the budget book (p. 151) indicates that \$115,000 was transferred “into” the capital non-recurring. How do we reconcile this surplus with the increased demand for chromebooks, etc. post-Covid? Where did the money come from to cover the cost for those additional devices? How many devices were purchased since March 2020 and were any of those geared toward replacing existing, older devices?

The \$115,000 shown in red in 2020-21 is not a surplus. This was a part of a reduction to the BOE budget that was offset by the Town’s capital non-recurring fund. Thus, \$115,000 was spent on Technology in 2020-21, but was not included in the annual budget.

Additional devices that were purchased in the current year used \$400,000 that was appropriated from the Town’s Capital Non-recurring Fund in September 2020 for BOE COVID-related expenses. The \$400,000 only covers a portion of the additional devices as this account is still in the red.

The four-year phase-in plan to issue a Chromebook to every high school student was suspended for 2020-21 to allow distribution of these devices to students in need throughout the district. Thus, Chromebooks for High School freshmen are included in Technology Equipment 2021-22 budget (\$119,000) to re-initiate the four-year plan.

44) Staffing: Has the Diversity Compliance Coordinator position been filled or will that be filled in next year's budget? If filled already, where did the funding for that position come from?

The position has not yet been filled, but we are hoping to fill this position with grant funding for the 2021-22 school year. The BOE approved the start date for this position at the latter part of this school year, and funds in personnel for positions not filled would allow for this to occur. The rationale is for someone to begin working with staff, students, leaders and families in order to establish a trusted presence within the district before the onset of the new school year. The prorated cost was approximately \$17,000 for the position to be filled in April. The funds will come from the non-certified turnover accounts.

45) Special Education: Is the increase in FTEs in paraeducators from 2018/19 because of increased children in the district or because of increased identification of children already in the district? How many special education children did we have in 18/19, 19/20, 20/21? In each year, how many were children that were new additions to the district (as opposed to existing students who were given IEPs)?

The number of special education students in the district has been consistently trending upward in the past five years.

2018-19: 621 (June 1 enrollment)

2019-20: 623 (June 1 enrollment)

1/21/21, the district had 636 identified students. However, as of today, February 22, 2021 the district has 653 special education students (plus 20 students homeschooled with intent of re-enrolling for the 2021-22 school year). Should these students re-enroll as stated by the parents, the district's number of special education students would be 673.

Furthermore, for the 2020-21 school year, 38 new students identified with special needs moved into the district. Some of these students required 1:1 paras given the severity of their disability and as outlined in their IEP's received from previous district.

46) Transportation: Of the students attending in person, do we have a sense for the percentage that are taking buses versus those that are being dropped off? Have we been able to realize any savings from the reduction of bus usage by families due to covid?

At this time, we have not reduced any of our buses as they have all been running. For the month of December when we were fully remote, we did receive a 5% discount. Currently, we have approximately 75-80% students fully in-person to date. As was stated in another question, we consolidated buses and runs when we moved from a three tier to a two tier system when we changed the school start time. Due to our goal of accomplishing this as a "no cost" solution, we revised bus routes and configured routes and stops, which raised the number of students on buses at the time. We review this each year, and all taxpayers pay for bus transportation whether they use it or not. All students need to have a bus seat available.

47) Athletics: What percentage of 19/20 and 20/21 were school sports in session for? Did all coaches get paid regardless of whether they coached or not?

In 19/20 we ran full fall and winter sports, spring sports were cancelled however all coaches were paid for their virtual work with students. For 20-21 we ran a fall season and are half way through the winter season, all coaches have been paid.

48) The answer to a previous question (15a) indicated that \$106,847 of High School “student travel and staff mileage” was for student athletics. There is also \$106,847 on page 127 of the budget book listed for athletic travel. Is this a duplicate charge?

No. Interscholastic Sports and Activities are a Program within the High School budget (see page 105 for a list of all Programs). Each High School Program is detailed in the subsequent pages and each Program that includes a line 580 for Student Travel or Staff Mileage contributes to the total for that line within the High School budget. Because the details for Athletics are extensive, it has its own tab, but it provides the details for Interscholastic Sports and Activities Program within the High School budget. Thus, \$106,847 appears on the.

49) Class Size is a major determinant of the BOE Budget. Drift on class size can have substantial financial impact. I fully recognize that scheduling students is not like scheduling things and that the number of students can change from the time of budget preparation to opening of school. Some observations regarding the economics of class are below.

a. Guidelines for class size are presented in the budget book. Table below shows a few years of projected and actual class size at the elementary schools (Higher grades we too challenging for me to extract) The BOE is very consistent in projecting class size with no apparent creep year over year.

Class sizes for upper grades are in the budget book on pages 76, 89, and 107.

b. In the years shown, in no class was a class projected over the guideline. Except in 3rd & 4th grades in 2019-20, one or two students could be added to each average without exceeding the guideline.

	2019-20 Projected pg 51	2020-21 Projected pg 44	2021-22 Projected pg 44		2018-19 Actual	2019-20 Actual pg 44	2020-21 Actual pg 44
K							
Average Class Size	15.8	15.4	15.4		16.5	16.4	15.4
Guideline	15 - 18	15 - 18	15 - 18		20	15 - 18	15 - 18
1st & 2nd							
Average Class Size	17.7	17.6	17.8		18.1	18.0	17.1
Guideline	20	20	20		20	20	20

3rd & 4th							
Average Class Size	20.5	20.3	20.3		20.1	19.7	19.0
Guideline	19 - 21	25	25		25	25	25

Just one thing to keep in mind when looking at elementary school class sizes is that each of the four schools operate separately. So, the challenge of “right-sizing” classes is limited by the numbers within that school. For example, in 2020-21, Hawley’s fourth grade classes had a total of 52 students split across three rooms/sections, averaging 17 students per room. Although that is a smaller class size, reducing the rooms to two by making a reduction would have placed 26 students in each room - more than our guideline in a typical year (and too many in a year of a pandemic in an older building and smaller rooms with no HVAC system for ventilation). Most importantly, higher class sizes have a negative impact on learning as it is difficult to meet the individual needs of students.

50) Special Education - The 2019-20 BOE Budget book has some very useful statistics regarding special education students. In particular the table showing out of district special education was illuminating:

School Location	Cost	Actual 2018-19	Budget 2019-20	Cost Per 2018-19
1	\$ 538,615	3	3	\$ 179,538
2	\$ 411,948	3	3	\$ 137,316
3	\$ 249,206	1	2	\$ 249,206
4	\$ 198,240	7	4	\$ 28,320
5	\$ 150,000	4	2	\$ 37,500
6	\$ 151,175	2	1	\$ 75,588
7	\$ 166,990	1	1	\$ 166,990
8	\$ 263,572	3	3	\$ 87,857
9	\$ 172,590	2	2	\$ 86,295
10	\$ 59,256	1	1	\$ 59,256
11	\$ 179,848	3	3	\$ 59,949
12	\$ 188,746	1	2	\$ 188,746
13	\$ 242,831	1	1	\$ 242,831
14	\$ 107,800	1	1	\$ 107,800

16	\$ 104,000	3	2	\$ 34,667
17	\$ 30,000	2	2	\$ 15,000
18	\$ 4,100	2	1	\$ 2,050
19	\$ 75,000	1	1	\$ 75,000
20	\$ 82,095	0		
		41	35	
Mediated	\$ 572,900	14	15	\$ 40,921

The breakdown for the 2021-22 anticipated costs are as follows:

2021-22 OUT OF DISTRICT SPECIAL ED TUITION				
	STUDENTS			COST
SCHOOL	2020-21	2021-22		
LOCATION 1	4	4		\$778,613
LOCATION 2	3	3		\$395,445
LOCATION 3	1	1		\$73,700
LOCATION 4	3	2		\$214,400
LOCATION 5	2	2		\$110,324
LOCATION 6	2	2		\$123,840
LOCATION 7	1	1		\$80,815
LOCATION 8	3	3		\$272,073
LOCATION 9	1	1		\$83,600
LOCATION 10	1	1		\$82,497
LOCATION 11	1	1		\$74,492
LOCATION 12	1	1		\$158,116
LOCATION 13	2	2		\$280,000
LOCATION 14	2	2		\$197,434
LOCATION 15	2	2		\$215,140
LOCATION 16	1	1		\$89,756
LOCATION 17	1	1		\$164,590
TBD		2		\$130,000
OTHER SPECIAL ED COSTS (INCLUDES MAGNET & VO/AG SCHOOLS)				\$58,900
ALLOWANCE FOR INCREASES				\$103,614
MEDIATED AGREEMENTS	18	13		\$770,772
				\$4,458,121
EXCESS COST GRANT				(\$1,261,493)
NET BUDGET	49	45		\$3,196,628

a) To the extent that the breakdown is readily available, additional special education statistics could be helpful in understanding the dynamics of variance. See table below:

The years in the heading on the table were changed to allow us to share the data we have. We do not project the number of students in SPED as it changes so frequently. As an example, at the time the budget was prepared (1/12/21), there were 636 students receiving SPED services. Currently, there are 653 SPED students served by the district.

b) Remind me what “Mediated,” “PAL,” and “RISE” mean

PAL and RISE are two in-house special education programs (self-contained).

Mediated refers to mediated settlements with families regarding services to be provided for students, and where previous agreement has not been typically reached in a PPT or other meetings. Mediated settlements are often handled by both the district and family attorneys to mediate between the two groups.

c) Row 13 if SPED & IEP are the same, there is no need for this row.

These are the same.

d) Row 14 what is behind the nearly doubling of the Transition Program?

The Transition Program has not doubled. It is a change in program classification. The 2020-21 Community Partnership number includes PAL & RISE. In prior years, these were separate The number of students participating in the Transition program for 2020-21 from Newtown is 6 and 3 from other districts

Row	Group	JUNE 2016	JUNE 2017	JUNE 2018	JUNE 2019	JUNE 2020	2021 Current
1	Elementary Special Ed Students <i>*INCLUDES PAL (2016-2020)</i>	160	173	183	188	196	182
2	Intermediate Special Ed Students	91	84	90	97	80	89
3	Middle School Special Ed Students <i>*INCLUDES RISE (2016-2020)</i>	57	86	97	94	98	91
4	High School Special Ed Students Preschool (2016-2017) OOD (2016-2020) Preschool/NCP (2018-2020) <i>-RISE, PAL, PRE-K, OOD, NCP</i>	133 62 27	121 71 23	112 25 82	129 23 90	146 23 80	171 120
5	Total Special Ed Students pg 128 graph	530	558	589	621	623	653
6	SPED - In house*	x	x	x	x	x	x
7	% Tuition <\$50,000 Out of District	12%	13%	14%	13%	12%	8%

8	% Tuition \$50,000 to \$100k Out of District	47%	40%	37%	35%	30%	33%
9	% Tuition \$100k to \$199k Out of District	35%	37%	38%	42%	53%	53%
10	% Tuition >\$200k Out of District	6%	11%	11%	10%	5%	6%
11	Total Out of District pg 34	36	40	42	41	40	43
12	Mediated	13	16	15	22	18	13
13	Students with IEP (If different from SPED) STUDENTS WITH AN IEP ARE IN SPECIAL EDUCATION	x	x	x	x	x	x
14	Transition Program- NCP pg 128 & 136 See page 34, PAL & RISE are included in this number in 2020-21			16	15	16	31
15	Community Partnership-SAME AS ABOVE-NCP IS THE NEWTOWN COMMUNITY PARTNERSHIP TRANSITION PROGRAM FOR AGES 18-22 THERE ARE 6 NEWTOWN STUDENTS AND 3 STUDENTS FROM OTHER DISTRICTS						6

* All SPED students are considered part of the district. Students who are outplaced can return at any time. The district remains responsible for their IEP and services. Students have a home in NPS schools and their outplacement is part of their IEP..

Followup: Special Education. Table showing number of students by grade level. Elementary counts are much higher than high school counts. Should we expect large increases in SPED at the high school in coming years. Or is there a dynamic that reduces SPED as students age?

We should expect large increases coming at the high school level. For example, next year Newtown High School will be up 30 students since the numbers coming from the middle school are larger than those graduating or leaving to attend the Newtown Community Partnership program.

51) Is it possible to find out over the past 5 years how much the schools have budgeted for contingency and how much was appropriated(used) during the fiscal year (bonus question, what was the money appropriated for?).

We assume this refers to the two lines that the BOF is considering funding with Capital Non-Recurring Funds.

1. The SPED Contingency line has been included in the BOE approved budget for three years and was meant to be used in conjunction with the Education Non-Lapsing Account, not

only to reduce risk in an area of the budget with a history of volatility, but also to be part of a long-term plan to ensure savings to manage unexpected costs.

In 2018-19, \$37,000 of the \$100,000 contingency was used for unanticipated SPED costs. At the end of the 2018-19 year, the \$63,000 balance was transferred to the Education Non-Lapsing Account per BOE policy, and designated for future SPED expenses.

During 2019-20, an internal transfer of \$100,000 was made from the SPED contingency line to "Other Purchased Services" in anticipation of SPED Out-of-District Tuition being over budget (even after taking into account the \$100,000 contingency). The transfer was approved right before the pandemic unexpectedly caused schools to be closed in March. The closure led to a surplus in almost all accounts at the end of the year, including Out-of-District Tuition. No money was added to the Education Non-Lapsing Account for SPED at the end of the year.

The most recent financial report for the 2020-21 year projects a favorable balance in large part due to an unusually high reimbursement from the state's Excess Cost Grant.

2. The "emergency repairs" line in the BOE budget is not considered contingency and is used frequently throughout the year. Emergency repair expenses in the previous years ran:

2019-20: \$292,034

2018-19: \$342,129

2017-18: \$341,110

2016-17: \$307,563

2015-16: \$233,370

In the current year, 2020-21, just past the mid-year point, 73% of the \$215,000 budget had been spent or encumbered.

Emergency repairs over \$5,000 this fiscal year have included:

August 2020

Pipe repair at Head O'Meadow - \$6,750

Replacement of the school intercom due to power surge from storm at Reed- \$16,876

Repairs to both outdoor chillers at Reed - \$17,322

October 2020

Repair Head O'Meadow roof - 100ft. expansion joint repair on the roof - \$7,682.00

Repairs to three Hawley HVAC rooftop units on the 1997 wing - \$11,212.10

December 2020

Repair of the A/C unit in the band room - \$17,200..

Repair of the generator water pump and replace coolant - \$6,794.55

Repair roof leak in auditorium - \$31,845

Additionally, there are repairs throughout the year that fall under \$5000 (and are not reported individually in the monthly statements).

Given the history and frequency of spending from this line, we cannot support the use of the Capital Non Recurring Fund to finance these expenditures unless the monies are accessible (designated) throughout the year.

52) Is it possible to find out over the past 5 years how much the Town has budgeted for contingency and how much was appropriated(used) during the fiscal year (bonus question, what was the money appropriated for?)

[see: Contingency transfer history-5yrs].

53-59) <intentionally left blank>

60) Metrics. I would like to see additional metrics (“If you can’t measure it you, can’t manage it”) For next year’s budget book

a) Google Analytics for the use of Town website and EDC, CSW, ETH, FFH, Go Green web sites

The Newtown Economic and Community Development Department is responsible for three websites that have been created over the past nine or so years.

newtown.org

newtownsandyhookeats.com

fairfieldhills.org

Each of these sites is on a separate platform (ex: Wix, Wordpress and one that is old and must be updated by an outside firm). We understand that this is inefficient, unnecessary and difficult to manage. In addition, a social media presence is in existence mainly through Facebook and Instagram, with Facebook having separate pages for E&CD Department, Fairfield Hills Campus and Newtown Sandy Hook Restaurants (a more broad presence than just 'restaurant week').

The website update planned for 2020 was preempted by COVID-19 activities in direct support of local businesses. It is expected that we will send an RFP out for the website redesign in March 2021. This redesign will incorporate the new branding that was completed in 2020, and will combine the three websites into one, with tabs for what are now separate websites. This information belongs on one website. We will be asking for a recommendation as to how to maintain a social media presence. Each Facebook page has a distinct personality and purpose. The 'Newtown Sandy Hook Restaurant' presence continues to gain followers almost daily.

We hope to be able to get metrics on what pages of which current websites are most heavily trafficked, as this will help to determine how to combine the three sites into one. Efforts to get this information continue. We realize that the firm that services this website will need to be large enough to manage our needs for information and tech support.

b) Number of sscribers: Code Red, Smart 911, town notifications

c) Memberships: Community Center, Senior Center, Children’s Adventure Center,

Here are the membership numbers for the Senior Center for this FY so far:

382 resident members

35 nonresident members

Total: 417

Membership is down this year unfortunately due to the pandemic.

Questions for Technology Department

61) Has COVID changed the Town's approach to desktop vs laptop PCs. Did the town incur large costs to supported work at home?

IT reviewed and evaluated laptop requests. Examples of requests:

- Need laptops for video conferencing
 - Bought cameras and microphones for desktop. Also showed users how to use their smartphones for video calls
- Need laptops for training
 - Purchased 2 laptops for officer training
- Need laptops for accessing application systems from home
 - Enabled features on P&R app to allow user to access from home via VPN tunnel built into the application

Overall IT purchased 8 laptops (1 Fire Dept, 1 Park and Rec, 2 Health, 2 PD, 2 IT) **\$8,200**

- IT setup a Zoom account to accommodate up to 500 participants for large townhall meetings **\$1,200.**

62) What portion of Town software license fees and other IT support expenditures have been consolidated under IT and GIS Department? Pg 102

Most software licencing fees fall within the IT budget.

Exceptions

- Software associated with automobile/truck maintenance is not included
- PD software (NEXGEN), license plate reader software not included
- Software used by the community center is not included
- Any departments using web services other than the Town Clerk are not included
- Health department software is not included.

a) General Code LLC, of International Code Council Inc. for eCode360 is still in Town Clerk? Can that be moved to IT?

eCode is a collection of the regulation codes and procedures for Town Clerks and is basically a repository for that information. There is not no data manipulation or IT related interfaces that are associated with the system.

The budget could be moved to the IT budget, but it probably should remain in the Town Clerk's budget.

b) Some Town departments have their own web sites (EDC, CSW, ETH, FFH, Go Green, and soon the CC) are license and hosting fees consolidated in the Technology Budget?

None of the fees / licensing or hosting of these web sites are in the Technology budget.

c) Does Technology Department know of departments using outsider firms for web site design, maintenance and updates? Are/could/should these costs be consolidated in budget or practice?

The Technology department is not aware of which web firms are being used by various departments.

There are probably efficiencies that could be gained by consolidating the firms, and budgets.

63) To what extent do the school's IT and town's IT share resources and capabilities?

The Town IT and BoE share the IP phone system, the wireless system in the Municipal building and connect with the Community Center's education system through the Town network.

We use the same Finance system and the same incident management system.

Future project plans include using our data networks as a back up to each other in the event of a network failure.

When it is appropriate, we try and buy similar hardware, such as firewall equipment and switches so that we can share training expenses and knowledge.

64) The town has invested in IT systems with an expectation of both improving customer service and reducing workload on town staff. Does IT track benefit realization? If not do you know if other departments do that?

- Servers Upgrade
 - Investigating replacement servers for TONAD01 & TONAD02.
 - Investigating replacement for SAN infrastructure. Reviewing Dell and HP options provided by Ergo.
 - Investigating TAXDB01 upgrade to 2019
 - Smart911 server upgrade project 2008 – 2012 and higher.
 - PD: Investigating/researching MOC NEXGEN and Smart911 server upgrade project 2008 – 2012 and higher.
 - Install new VMtools on Town VM servers - 95% completed.
- System maintenance
 - "Clean-up" Symantec Server.
 - "Clean-up" AD servers.
- eFP user passwords notification/warning when passwords are about to expire will not work. The feature allowing sending notifications was not part of the initial implementation/purchase. This option is available for an additional cost. Until further notice, Ramon will go to the system every now and then on each eFP users' profile to change/extend the expiration date for an additional 90 days. Cycle accomplished late in Dec will need to be done before April 5th.
- Working with A+ for the replacement of Animal Control S2 and Milestone systems.
- Preparation of HP 3500 Switch for Community Center network requirements of additional phone and data ports
- Preparation for RecTrac upgrade to latest version.
- IT getting calls from many users that their Win10 PCs (either 380s, 910 and 920s) are very slow and getting error

a) Online tax payments. Outsourced tax payments by mail

b) Online self-printing of records

c) P&R and Community Center registrations and payments

d) Online forms on a number of town web sites

Each department would track these stats. IT tracks the system availability.

65) Note on Tax Collector – Measures & Indicators state “decrease in customer accounts represents mainly a decrease in motor vehicle accounts” pg 80.

a) 2018 to 2019 is an increase. Over the years in the table it doesn’t seem like a consistent decrease

That is a general statement that if there is a decrease most likely it is due to motor vehicles as opposed to the other categories.

b) Assessor pg 94 Motor vehicle accounts seem to be increasing. Is this a legacy note that can be removed, or where is the decrease?

I have changed to: “if a decrease in customer accounts occurs, it typically represents a decrease in motor vehicle accounts (as opposed to real estate or personal property).”

In fact motor vehicle accounts decreased in this upcoming grand list due to out of state families moving into CT. As they register their vehicles in CT the motor vehicle accounts will increase.

66) There is not a Measures & Indicators table for the Police Department. I understand that there are reports on police activity. What are the URL for 2020 police activity statistic reports?

in a separate [documents] are statistics for years 17/18[see: [Police annual report 2017-2018](#)], 18/19[see: [Police annual report 2018-2019](#)], and 19/20[see: [Police annual report 2019-2020](#)]. Year 19/20 is not an accurate representation of actual activity, the covid 19 pandemic has affected our activity levels on multiple levels. I have provided the prior (2) years to give a more accurate representation of yearly statistics. These reports are provided to the Town Clerk annually for inclusion into their annual report.

67) Economic Development/Assessor - Residential building permits ae down 17% and commercial building permits are down 24%. Pg161. Does this suggest slower Grand List growth next year?

These represent all permits. “Building” permits actually went up due to new construction and building additions. We can change the table to reflect different permit types or we could change it to reflect just building permits.

68) Winter Maintenance - Given the weather this year, is there consideration to reducing the proposed decrease for 2021-22?

No, not at this time. If winter ended right now we would be at an annual average. That has happened some years. This would leave us with the same residual salt/sand that we started this year with. On the other hand we could get a lot of winter between now and April and we would give a different answer. The weather will decide this answer before we set the final budget figures.

Public Building Maintenance

69) What is the plan for old Police (So. Main) building?

It is our understanding that the intent is to sell the building.

a) Building Maintenance, pg 185 total \$41,6868. Water & Sewage and Energy are increased over 2019-20

there are new benefit assessments for 20-21 for both sewer and water at Fairfield Hills. Energy is up because we have more square footage being covered and Eversource has planned increases for transmission, delivery and demand..All direct and indirect solar benefits have already been factored in for these buildings.

b) Can the building be moth-balled?

Possibly. The building will continue some occupancy until the dispatch center is fully and finally moved. Then the question is to what level do we moth ball ? (Shut off water and electricity except for heat and building security sensors? Without heat and and possibly a/c, depending on moisture levels,, a mothballed building can deteriorate very rapidly.

70) Cost breakdown pg 185 does not show Community Center. Last year Mr. Hurley indicated that because the facility was new a simple split between CC and SrC was made that did not take into account significant differences in usage such as hours of operation and the pool. Was adjustment made?

Yes. The Community Center is not represented here. They have their own budget. The numbers we have presented are only from SC actuals as adjusted.

a) Response explains why a column of Community Center was not included. But without this column it is not possible to see if a new allocation between CC and Sr C has been made. Please provide that column

We have budgeted for our costs of the Senior Center. The BOF will have to look at the Community Center budget to see what they allocated. The budgets are not together because they have been separated..The use of "actual" costs in our budgeting is the result of our estimates of projected allocated costs.. There is no single allocation formula as the chart below will indicate. The calculations vary based on square footage, volume, traffic etc. Our current working allocations are as follows:

The Community Center is always the first percentage and the Senior Center is the second percentage

97%/3% Sewer & Water

90%/10% Heat

80%/20% Rugs

75%/25% Electric,

50%/50% Garbage & Recycling

1/3 %- 2/3% (35/65) Special Cleaning and Fire Protection

These bills are evaluated on a continuing basis and appear to be accurate. Should operating conditions change the allocations may change.

BOE 2021-22 Budget Review

BOF #5

3/3/2021

There were a couple of proposals made by BOF members that we would like to address before deliberations take place.

1. There was a BOF proposal to reduce the budget request based on past experience in various object categories or expense categories. One such object category was Salaries. We agree that the Salary line ended with a positive balance in the years of 2016-17, 2017-18, and 2018-19 (as seen in the table). It should be noted that in response to this, the estimated Savings From (Staff) Turnover increased from (\$250,000) in 2019-20 to (\$624,138) in 2020-21 and 2021-22 (\$550,000).

NEWTOWN BOARD OF EDUCATION		END OF YEAR BALANCE		
OBJECT CODE	EXPENSE CATEGORY	2016-2017	2017-2018	2018-2019
	GENERAL FUND BUDGET			
100	SALARIES	\$84,140	\$147,774	\$253,394
200	EMPLOYEE BENEFITS	\$2,179	\$34,979	\$76
300	PROFESSIONAL SERVICES	\$497	\$2,793	\$934
400	PURCHASED PROPERTY SERVICES	\$1,097	\$910	\$387
500	OTHER PURCHASED SERVICES	\$1,524	\$8,972	\$2,169
600	SUPPLIES	\$2,556	\$72,698	\$2,033
700	PROPERTY	\$780	\$65	\$441
800	MISCELLANEOUS	\$5,169	\$7,847	\$6,338

TOTAL GENERAL FUND BUDGET BALANCE		\$97,942	\$276,038	\$265,772
910	SPECIAL ED CONTINGENCY			\$63,000

Details in specific account categories are available if needed.

2. The BOF discussed the following statement and a chart (Attachment A) outlining a plan to appropriate monies from the Fund Balance to Capital Non-recurring for BOE use:

“There will almost always be emergency or expenses that otherwise could not have been planned for. Both the BOE and BOS budgets have contingency/emergency funds in their General Funds budget request which would be covered by property tax revenue. There are other ways to have funds available for such events. Since the town’s Fund Balance exceeds to top of the policy range, alternatives should be discussed. The attached was prepared to frame the discussion.”

The two accounts considered in this plan were the SPED Contingency and the Maintenance - Emergency Repair lines. The SPED Contingency line (\$100,000), used in conjunction with the Education Non-lapsing savings account, is a means of “self insuring” against the risk of unpredictable special education costs. The Emergency Repair line (\$230,000) is consistently used throughout the year. Similar to unanticipated special education costs, emergency repairs are also difficult to predict. Several aspects of the proposal raise concerns for us:

- The chart provided by the BOF discusses processes for use of undesignated funds. A process is not currently clearly defined by the Charter or Regulations for the BOE to directly access **undesignated** funds in the Capital Non-recurring Fund.

Given the nature of spending from the Emergency Repairs line - consistent use throughout the year and history of total spend year-to-year - monies must be accessible to the BOE.

To allow the BOE to manage its statutory obligations, the funds should be **designated** for BOE use.

- We sincerely hope that the use of the Education Non-lapsing Account will be supported in the future to provide SPED contingency, thus providing financial stability without adding to the Fund Balance.

- We propose that the overall scope and intent as well as details of this plan be discussed with the other boards - especially since the plan depends on the Legislative Council's appropriating authority. Prior to implementation, the plan should be researched to ensure that processes are consistent with statutes, clearly outlined, and agreed upon.
 - Finally, while this strategy has been used previously, supplanting tax revenue with Capital Non-recurring funds should be used sparingly and not be a year after year practice. While the plan may address the issue of a high Fund Balance, it leads to larger increases in subsequent budgets (for example, the Capital Non-recurring funds used for technology and maintenance in the 2020-21 budget - \$450,000 - accounts for 0.56% of the 2.58% 2021-22 budget increase). **Most importantly, though, this method of funding a BOE budget may not be consistent with the BOE statutory role of managing the budget as a whole and its authority to transfer money among items within its budget (Connecticut Office of Legislative Research Report 2003-R-0178)**
3. There was a proposal by the BOF to reduce the BOE budget by the amount included in the budget for a Diversity Compliance Coordinator in anticipation of a grant possibly funding the position.

We do not yet know if the position will be grant funded and request that the BOF not make any reductions based on potential funding, but allow the LC be apprised of any updates in funding to make any related adjustments.

ATTACHMENT A

Town of Newtown – Review of 2021-2022 General Fund Budget

Board of Finance

Ned Simpson

Contingencies

The BOE budget includes a \$100,000 contingency and the BOS budget includes a \$140,000 contingency. I would like the BoF to discuss how Newtown should consider contingency funds. Additionally, the BOE proposes \$230,000 for "Emergency Repairs" (pg 161) arguably a contingency by another name.

Motion

Move that the BOE budget be reduced by \$330,000 and the BOS budget \$140,000 Contingency Department (pg 260) fund be reduced to zero. This would reduce the "Amount to be raised by Taxation" to \$112,026,899 a 0.29% reduction.

Discussion

	School District	Municipal
1. Proposed 2021-2022 Budget for Contingency	\$330,000	\$140,000
2. Roles governing use of contingency – "Budget Transfer"	BOE Policy	Charter
3. Process for transferring from contingency	Superintendent <ul style="list-style-type: none"> • BOE approve 	First Selectman <ul style="list-style-type: none"> • BOS approve • BoF approve/recommend • LC

If there was not a contingency line item in the budget and there was an emergency need, how can funds be appropriated?

	School District	Municipal
4. Use Non-Lapsing Fund	Process: <ul style="list-style-type: none"> • BOE initiate • (BOF or LC approval process TBD) 	Not Applicable
5. Special Appropriation	Process: Change Rev & Exp <ul style="list-style-type: none"> • BOE initiate • (BOS may be needed) • BoF recommendation • LC approve Has not been used	Process: Change Rev & Exp <ul style="list-style-type: none"> • BOS • BoF recommendation • LC approve This process is avoided

If contingency funds are not used during the fiscal year:

	School District	Municipal
6. Unused contingency	Funds remain in Fund Balance or Transferred to Non-Lapsing	Funds remain in Funds Balance

If contingency funds are not used during the fiscal year and residual transferred to Capital Non-Recurring:

	School District	Municipal
7. Funds designated (for emergency) when transferred to Capital Non-Recurring	Use of funds in following years: <ul style="list-style-type: none"> • Superintendent 	Use of funds in following years: <ul style="list-style-type: none"> • First Selectman
8. Undesignated Capital Non-Recurring	Use of funds in following years: <ul style="list-style-type: none"> • Special Appropriation see 5 above 	Use of funds in following years: <ul style="list-style-type: none"> • Special Appropriation see 5 above

The rating agencies ask if we have a contingency account (budget flexibility). We can say yes even though it is relatively small.

POWERSCHOOL
DATE: 03/04/2021
TIME: 14:34:58

NEWTOWN MUNICIPAL CENTER
DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 1
REVSTA31

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 9/21

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

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
101-01-140-0000 4100 PROP TAXES CURRENT TAXES	109,190,009.00	.00	.00	104,042,040.30	5,147,968.70
101-01-140-0000 4101 PROP TAXES DELINQUENT TAXES	500,000.00	.00	.00	379,533.51	120,466.49
101-01-140-0000 4102 PROP TAXES INTEREST & PENALTIES	375,000.00	.00	.00	203,880.18	171,119.82
101-01-140-0000 4103 PROP TAXES SUPPL MOTOR VEHICLE	1,100,000.00	.00	.00	729,412.93	370,587.07
101-01-140-0000 4109 PROP TAXES TELCOM TAXES	47,000.00	.00	.00	.00	47,000.00
TOTAL FUNCTION - PROPERTY TAXES	111,212,009.00	.00	.00	105,354,866.92	5,857,142.08
101-02-140-0000 4205 INTERGOV ELDERLY TAX RELIEF	.00	.00	.00	.00	.00
101-02-140-0000 4210 INTERGOV IN LIEU OF TAXES	456,363.00	.00	.00	456,363.00	.00
101-02-140-0000 4215 INTERGOV VETERANS ADDL EXEMPT	19,033.00	.00	.00	16,059.12	2,973.88
101-02-140-0000 4220 INTERGOV TOTALLY DISABLED	1,643.00	.00	.00	1,398.24	244.76
101-02-140-0000 4225 INTERGOV MUNICIPAL PROJECTS	235,371.00	.00	.00	.00	235,371.00
101-02-500-0000 4230 INTERGOV TOWN AID FOR ROADS	470,587.00	.00	.00	469,483.04	1,103.96
101-02-200-0000 4235 INTERGOV STATE REVENUE SHARING	267,960.00	.00	.00	267,960.00	.00
101-02-200-0000 4240 INTERGOV MASHANTUCKET PEQUOT GR	829,098.00	.00	.00	276,366.00	552,732.00
101-02-200-0000 4245 INTERGOV SCHOOL BLDG GRANT	.00	.00	.00	.00	.00
101-02-500-0000 4250 INTERGOV LOCIP GRANT	206,461.00	.00	.00	.00	206,461.00
101-02-900-0000 4255 INTERGOV EDUCATION COST SHARING	4,250,000.00	.00	.00	2,247,846.00	2,002,154.00
101-02-900-0000 4260 INTERGOV PUBLIC SCHOOL TRANSPOR	.00	.00	.00	.00	.00
101-02-900-0000 4265 INTERGOV NONPUBLIC SCHOOL TRANS	.00	.00	.00	.00	.00
101-02-900-0000 4270 INTERGOV HEALTH SVS - ST ROSE	22,170.00	.00	.00	25,412.00	-3,242.00
101-02-200-0000 4280 INTERGOV OTHER STATE GRANTS	25,000.00	23,713.00	.00	29,683.34	-4,683.34
101-02-200-0000 4290 INTERGOV OTHER FEDERAL GRANTS	.00	.00	.00	.00	.00
TOTAL FUNCTION - INTERGOVERNMENTAL	6,783,686.00	23,713.00	.00	3,790,570.74	2,993,115.26
101-03-170-0000 4305 CHG FOR SVS TOWN CLERK CONVEYAN	500,000.00	.00	.00	626,027.30	-126,027.30
101-03-170-0000 4310 CHG FOR SVS TOWN CLERK - OTHER	200,000.00	.00	.00	236,423.05	-36,423.05
101-03-460-0000 4315 CHG FOR SVS BUILDING PERMITS	500,000.00	.00	.00	488,595.51	11,404.49
101-03-550-0000 4320 CHG FOR SVS PARK & REC PROGRAMS	225,000.00	.00	.00	30,988.38	194,011.62
101-03-515-0000 4325 CHG FOR SVS TRANSFER STA FEES	475,000.00	.00	.00	203,734.01	271,265.99
101-03-200-0000 4330 CHG FOR SVS OTHER PERMITS	2,500.00	.00	.00	1,554.44	945.56
101-03-200-0000 4337 CHG FOR SVS SEWER/WATER	125,000.00	.00	.00	125,000.00	.00
101-03-900-0000 4340 CHG FOR SVS SCHOOL ACTIVITIES	30,000.00	.00	.00	.00	30,000.00
101-03-490-0000 4345 CHG FOR SVS LAND USE PERMITS	60,000.00	.00	.00	54,074.85	5,925.15
101-03-900-0000 4350 CHG FOR SVS TUITION	32,340.00	.00	.00	56,393.46	-24,053.46
101-03-220-0000 4355 CHG FOR SVS SR CTR MEMBERSHIP	20,000.00	.00	.00	9,485.00	10,515.00
TOTAL FUNCTION - CHARGES FOR SERVICES	2,169,840.00	.00	.00	1,832,276.00	337,564.00
101-04-200-0000 4400 INVESTMENT INCOME INTEREST	950,000.00	.00	.00	170,915.66	779,084.34
TOTAL FUNCTION - INVESTMENT INCOME	950,000.00	.00	.00	170,915.66	779,084.34
101-05-200-0000 4500 BOARD OF SELECTMEN MISCELLANEOU	175,000.00	-25,008.00	.00	82,428.19	92,571.81
101-05-310-0000 4500 POLICE MISCELLANEOUS REVENUE	30,000.00	.00	.00	35,684.02	-5,684.02
101-05-900-0000 4500 BOARD OF EDUCATION MISCELLANEOU	6,000.00	.00	.00	1,602.84	4,397.16
TOTAL FUNCTION - OTHER	211,000.00	-25,008.00	.00	119,715.05	91,284.95
101-06-310-0000 4600 OTHER FINANCING TRANSFER IN	300,000.00	.00	.00	.00	300,000.00
101-06-200-0000 4610 OTHER FINANCING PREMIUM ON BOND	.00	.00	.00	.00	.00
TOTAL FUNCTION - OTHER FINANCING SOURCES	300,000.00	.00	.00	.00	300,000.00

tax collections are
on budget

all state grants are
expected to be
collected

exceeding
expectations

significant under
budget

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NEWTOWN MUNICIPAL CENTER
DETAIL REVENUE STATUS REPORT

PAGE NUMBER: 2
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SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUNCTION
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ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE REVENUE	BALANCE
101-09-000-0000 4700 OTHER FINANCING USE OF FUND BAL	400,000.00	.00	.00	.00	400,000.00
TOTAL FUNCTION - USE OF FUND BALANCE	400,000.00	.00	.00	.00	400,000.00
 TOTAL REPORT	 122,026,535.00	 -1,295.00	 .00	 111,268,344.37	 10,758,190.63

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NEWTOWN MUNICIPAL CENTER
EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
EXPSTA11

SELECTION CRITERIA: orgn.fund='101' and orgn.orgn2 between '100' and '899'
ACCOUNTING PERIOD: 9/21

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

FUND-101 GENERAL FUND
DEPARTMENT-100 SELECTMEN

legal fees are on
budget

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5110	SALARIES - REGULAR	178,073.00	6,848.96	.00	122,341.72	55,731.28	68.70
5210	GROUP INSURANCE	22,387.00	.00	.00	21,863.84	523.16	97.66
5220	SOCIAL SEC CONTRI	13,623.00	518.36	.00	9,625.44	3,997.56	70.66
5230	RETIREMENT CONTRI	13,769.00	.00	.00	13,769.00	.00	100.00
5290	OTHER EMPL BENEFITS	8,000.00	-1,959.99	.00	6,826.16	1,173.84	85.33
5350	PROF SVS - LEGAL	200,000.00	.00	20,000.00	114,550.11	65,449.89	67.28
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	398.75	1,601.25	19.94
5611	OFFICE SUPPLIES	2,000.00	.00	.00	781.08	1,218.92	39.05
5800	OTHER EXPENDITURES	4,000.00	.00	1,214.08	2,021.69	764.23	80.89
TOTAL SELECTMEN		443,852.00	5,407.33	21,214.08	292,177.79	130,460.13	70.61
DEPARTMENT-105	SELECTMEN - OTHER						
5220	SOCIAL SEC CONTRI	3,500.00	119.93	.00	1,878.10	1,621.90	53.66
5430	REPAIR & MAINTENANC	2,000.00	.00	.00	.00	2,000.00	.00
5443	COPIER LEASING	45,000.00	.00	4,242.40	18,830.90	21,926.70	51.27
5531	POSTAGE	48,000.00	496.62	4,996.62	30,815.15	12,188.23	74.61
5540	ADVERTISING	20,000.00	.00	.00	7,202.50	12,797.50	36.01
5590	MEETING CLERKS	50,000.00	2,400.00	.00	29,417.18	20,582.82	58.83
TOTAL SELECTMEN - OTHER		168,500.00	3,016.55	9,239.02	88,143.83	71,117.15	57.79
DEPARTMENT-108	HUMAN RESOURCES						
5110	SALARIES - REGULAR	80,198.00	3,084.54	.00	55,470.53	24,727.47	69.17
5210	GROUP INSURANCE	16,914.00	.00	.00	16,827.96	86.04	99.49
5220	SOCIAL SEC CONTRI	6,135.00	226.00	.00	4,099.17	2,035.83	66.82
5230	RETIREMENT CONTRI	4,010.00	154.23	.00	2,773.58	1,236.42	69.17
5310	PROF SVS - OFFICIAL	10,000.00	.00	.00	6,398.47	3,601.53	63.98
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	1,276.00	724.00	63.80
TOTAL HUMAN RESOURCES		119,257.00	3,464.77	.00	86,845.71	32,411.29	72.82
DEPARTMENT-110	SOCIAL SERVICES						
5110	SALARIES - REGULAR	236,072.00	9,065.58	.00	163,452.70	72,619.30	69.24
5210	GROUP INSURANCE	40,021.00	.00	.00	39,408.76	612.24	98.47
5220	SOCIAL SEC CONTRI	18,060.00	661.10	.00	12,008.25	6,051.75	66.49
5230	RETIREMENT CONTRI	14,105.00	369.68	.00	11,145.62	2,959.38	79.02
5301	FEES & PROF SERVICE	4,000.00	-246.00	375.00	3,611.58	13.42	99.66
5580	DUES, TRAVEL & EDUC	2,484.00	246.00	.00	246.00	2,238.00	9.90
5611	OFFICE SUPPLIES	2,500.00	.00	.00	597.88	1,902.12	23.92
5800	OTHER EXPENDITURES	1,999.00	.00	200.00	35.90	1,763.10	11.80
5810	CONTRIBUTIONS TO IN	4,000.00	.00	.00	2,518.40	1,481.60	62.96
TOTAL SOCIAL SERVICES		323,241.00	10,096.36	575.00	233,025.09	89,640.91	72.27
DEPARTMENT-140	TAX COLLECTOR						
5110	SALARIES - REGULAR	234,103.00	9,043.31	.00	162,739.77	71,363.23	69.52
5115	SALARIES - PART TIM	12,781.00	.00	.00	2,019.78	10,761.22	15.80
5117	SALARIES - SEASONAL	5,000.00	.00	.00	1,326.91	3,673.09	26.54
5130	SALARIES - OVERTIME	3,000.00	.00	.00	2,638.48	361.52	87.95

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NEWTOWN MUNICIPAL CENTER
EXPENDITURE STATUS REPORT

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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	85,124.00	.00	.00	84,378.68	745.32	99.12
5220	SOCIAL SEC CONTRI	19,499.00	648.42	.00	12,185.29	7,313.71	62.49
5230	RETIREMENT CONTRI	24,790.00	.00	.00	24,790.00	.00	100.00
5580	DUES, TRAVEL & EDUC	1,000.00	200.00	.00	550.00	450.00	55.00
5611	OFFICE SUPPLIES	3,800.00	.00	269.99	2,081.55	1,448.46	61.88
TOTAL TAX COLLECTOR		389,097.00	9,891.73	269.99	292,710.46	96,116.55	75.30
DEPARTMENT-150 PURCHASING							
5110	SALARIES - REGULAR	46,405.00	3,418.04	.00	17,075.15	29,329.85	36.80
5210	GROUP INSURANCE	22,892.00	.00	.00	20,894.49	1,997.51	91.27
5220	SOCIAL SEC CONTRI	3,550.00	251.31	.00	1,132.83	2,417.17	31.91
5230	RETIREMENT CONTRI	2,320.00	170.90	.00	853.72	1,466.28	36.80
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	-500.00	1,000.00	-100.00
TOTAL PURCHASING		75,667.00	3,840.25	.00	39,456.19	36,210.81	52.14
DEPARTMENT-170 TOWN CLERK							
5110	SALARIES - REGULAR	186,976.00	6,414.69	.00	127,282.43	59,693.57	68.07
5210	GROUP INSURANCE	62,992.00	.00	.00	62,536.71	455.29	99.28
5220	SOCIAL SEC CONTRI	14,304.00	467.67	.00	9,392.57	4,911.43	65.66
5230	RETIREMENT CONTRI	13,845.00	80.42	.00	13,192.21	652.79	95.29
5310	PROF SVS - OFFICIAL	500.00	.00	.00	.00	500.00	.00
5550	PRINTING,BINDING &	25,000.00	457.52	.00	21,448.16	3,551.84	85.79
5580	DUES, TRAVEL & EDUC	2,500.00	.00	.00	617.72	1,882.28	24.71
5611	OFFICE SUPPLIES	2,800.00	-1,112.18	.00	2,203.01	596.99	78.68
TOTAL TOWN CLERK		308,917.00	6,308.12	.00	236,672.81	72,244.19	76.61
DEPARTMENT-180 REGISTRARS							
5110	SALARIES - REGULAR	69,909.00	2,688.76	.00	48,382.90	21,526.10	69.21
5115	SALARIES - PART TIM	20,000.00	557.04	.00	9,847.44	10,152.56	49.24
5117	SALARIES - SEASONAL	33,000.00	.00	.00	32,909.52	90.48	99.73
5220	SOCIAL SEC CONTRI	9,402.00	235.41	.00	5,604.96	3,797.04	59.61
5430	REPAIR & MAINTENANC	2,100.00	.00	.00	1,054.23	1,045.77	50.20
5580	DUES, TRAVEL & EDUC	3,500.00	.00	.00	1,460.00	2,040.00	41.71
5611	OFFICE SUPPLIES	1,800.00	.00	.00	1,489.08	310.92	82.73
5800	OTHER EXPENDITURES	28,000.00	1,411.75	.00	22,616.56	5,383.44	80.77
TOTAL REGISTRARS		167,711.00	4,892.96	.00	123,364.69	44,346.31	73.56
DEPARTMENT-190 TAX ASSESSOR							
5110	SALARIES - REGULAR	231,560.00	5,637.27	.00	147,372.14	84,187.86	63.64
5130	SALARIES - OVERTIME	4,000.00	.00	.00	1,551.31	2,448.69	38.78
5210	GROUP INSURANCE	46,981.00	.00	.00	45,987.68	993.32	97.89
5220	SOCIAL SEC CONTRI	18,020.00	410.13	.00	11,099.96	6,920.04	61.60
5230	RETIREMENT CONTRI	20,700.00	81.75	.00	16,262.50	4,437.50	78.56
5290	OTHER EMPL BENEFITS	650.00	.00	.00	650.00	.00	100.00
5370	PROF SVS - AUDIT	3,000.00	3,000.00	.00	3,000.00	.00	100.00
5580	DUES, TRAVEL & EDUC	3,175.00	.00	.00	517.33	2,657.67	16.29

open position -
savings (\$10k)



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NEWTOWN MUNICIPAL CENTER
EXPENDITURE STATUS REPORT

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FUND-101 GENERAL FUND
DEPARTMENT-190 TAX ASSESSOR

ACCOUNT	- - - - TITLE - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5611	OFFICE SUPPLIES	3,200.00	.00	.00	616.73	2,583.27	19.27
	TOTAL TAX ASSESSOR	331,286.00	9,129.15	.00	227,057.65	104,228.35	68.54
DEPARTMENT-200 FINANCE							
5110	SALARIES - REGULAR	381,420.00	14,670.00	.00	263,995.44	117,424.56	69.21
5210	GROUP INSURANCE	85,191.00	.00	.00	84,788.28	402.72	99.53
5220	SOCIAL SEC CONTRI	29,179.00	1,079.26	.00	18,476.30	10,702.70	63.32
5230	RETIREMENT CONTRI	50,390.00	.00	.00	50,390.00	.00	100.00
5580	DUES, TRAVEL & EDUC	3,375.00	.00	.00	1,359.88	2,015.12	40.29
5611	OFFICE SUPPLIES	4,500.00	517.10	99.17	2,849.78	1,551.05	65.53
5800	OTHER EXPENDITURES	1,700.00	.00	.00	.00	1,700.00	.00
	TOTAL FINANCE	555,755.00	16,266.36	99.17	421,859.68	133,796.15	75.93
DEPARTMENT-205 TECHNOLOGY							
5110	SALARIES - REGULAR	321,201.00	12,353.86	.00	222,270.12	98,930.88	69.20
5210	GROUP INSURANCE	56,146.00	.00	.00	55,406.20	739.80	98.68
5220	SOCIAL SEC CONTRI	24,572.00	904.59	.00	16,494.05	8,077.95	67.13
5230	RETIREMENT CONTRI	19,822.00	488.25	.00	15,912.12	3,909.88	80.28
5301	FEES & PROF SERVICE	40,000.00	150.00	26,421.10	5,899.00	7,679.90	80.80
5445	SOFTWARE/HARDWARE M	304,285.00	.00	8,508.00	160,843.77	134,933.23	55.66
5580	DUES, TRAVEL & EDUC	7,500.00	.00	.00	532.94	6,967.06	7.11
5611	OFFICE SUPPLIES	9,000.00	.00	.00	4,283.66	4,716.34	47.60
5744	MACH & EQUIP - TECH	49,950.00	.00	.00	.00	49,950.00	.00
	TOTAL TECHNOLOGY	832,476.00	13,896.70	34,929.10	481,641.86	315,905.04	62.05
DEPARTMENT-220 SENIOR SERVICES							
5110	SALARIES - REGULAR	55,113.00	2,142.82	.00	38,406.31	16,706.69	69.69
5115	SALARIES - PART TIM	15,000.00	810.00	.00	8,964.96	6,035.04	59.77
5210	GROUP INSURANCE	25,554.00	.00	.00	25,432.56	121.44	99.52
5220	SOCIAL SEC CONTRI	5,364.00	221.46	.00	3,542.20	1,821.80	66.04
5230	RETIREMENT CONTRI	5,099.00	26.52	.00	4,916.02	182.98	96.41
5510	SENIOR BUS CONTRACT	160,700.00	.00	66,958.35	93,741.65	.00	100.00
5580	DUES, TRAVEL & EDUC	700.00	.00	.00	.00	700.00	.00
5611	OFFICE SUPPLIES	1,500.00	.00	104.82	973.32	421.86	71.88
5800	OTHER EXPENDITURES	53,000.00	3,704.00	44.51	18,248.13	34,707.36	34.51
	TOTAL SENIOR SERVICES	322,030.00	6,904.80	67,107.68	194,225.15	60,697.17	81.15
DEPARTMENT-230 TH BOARD OF MGRS							
5210	GROUP INSURANCE	48,957.00	.00	.00	48,529.56	427.44	99.13
5230	RETIREMENT CONTRI	6,407.00	.00	.00	6,407.00	.00	100.00
5820	CONTRIBUTIONS TO OU	125,000.00	.00	.00	125,000.00	.00	100.00
	TOTAL TH BOARD OF MGRS	180,364.00	.00	.00	179,936.56	427.44	99.76
DEPARTMENT-240 UNEMPLOYMENT							
5250	UNEMPLOYMENT	8,000.00	.00	.00	132.50	7,867.50	1.66
	TOTAL UNEMPLOYMENT	8,000.00	.00	.00	132.50	7,867.50	1.66

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NEWTOWN MUNICIPAL CENTER
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FUND-101 GENERAL FUND
DEPARTMENT-240 UNEMPLOYMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-255 PROBATE COURT							
5310	PROF SVS - OFFICIAL	8,315.00	.00	.00	.00	8,315.00	.00
TOTAL PROBATE COURT		8,315.00	.00	.00	.00	8,315.00	.00
DEPARTMENT-270 OPEB CONTRI							
5210	GROUP INSURANCE	79,285.00	.00	.00	79,285.00	.00	100.00
5270	OPEB	100,000.00	.00	.00	100,000.00	.00	100.00
TOTAL OPEB CONTRI		179,285.00	.00	.00	179,285.00	.00	100.00
DEPARTMENT-280 PROF ORG							
5800	OTHER EXPENDITURES	40,658.00	.00	.00	33,481.00	7,177.00	82.35
TOTAL PROF ORG		40,658.00	.00	.00	33,481.00	7,177.00	82.35
DEPARTMENT-300 COMMUNICATIONS							
5110	SALARIES - REGULAR	596,011.00	22,041.17	.00	418,753.70	177,257.30	70.26
5130	SALARIES - OVERTIME	84,000.00	1,952.54	.00	60,530.15	23,469.85	72.06
5210	GROUP INSURANCE	107,514.00	.00	.00	106,013.40	1,500.60	98.60
5220	SOCIAL SEC CONTRI	52,021.00	1,766.53	.00	35,507.56	16,513.44	68.26
5230	RETIREMENT CONTRI	44,975.00	424.26	.00	38,785.39	6,189.61	86.24
5290	OTHER EMPL BENEFITS	2,000.00	.00	732.55	.00	1,267.45	36.63
5430	REPAIR & MAINTENANC	35,000.00	.00	.00	26,099.10	8,900.90	74.57
5442	RENTAL OF EQUIPMENT	235,502.00	.00	2,422.34	140,965.57	92,114.09	60.89
5501	OTHER PURCHASED SER	1,500.00	.00	.00	.00	1,500.00	.00
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	34.99	1,965.01	1.75
5611	OFFICE SUPPLIES	400.00	.00	.00	305.90	94.10	76.48
TOTAL COMMUNICATIONS		1,160,923.00	26,184.50	3,154.89	826,995.76	330,772.35	71.51
DEPARTMENT-310 POLICE							
5110	SALARIES - REGULAR	4,263,151.00	155,866.50	.00	2,952,445.68	1,310,705.32	69.26
5117	SALARIES - SEASONAL	22,250.00	.00	.00	2,200.00	20,050.00	9.89
5118	SALARIES - SSO	.00	1,176.50	.00	6,706.05	-6,706.05	.00
5130	SALARIES - OVERTIME	158,400.00	3,284.56	.00	94,945.71	63,454.29	59.94
5210	GROUP INSURANCE	861,370.00	.00	.00	849,967.74	11,402.26	98.68
5220	SOCIAL SEC CONTRI	339,951.00	11,777.24	.00	226,319.75	113,631.25	66.57
5230	RETIREMENT CONTRI	1,118,117.00	1,440.65	.00	1,122,062.58	-3,945.58	100.35
5290	OTHER EMPL BENEFITS	73,850.00	615.35	960.00	32,282.16	40,607.84	45.01
5445	SOFTWARE/HARDWARE M	77,349.00	1,045.95	.00	47,330.10	30,018.90	61.19
5501	OTHER PURCHASED SER	23,000.00	.00	.00	4,445.04	18,554.96	19.33
5505	CONTRACTUAL SERVICE	38,425.00	.00	.00	12,041.25	26,383.75	31.34
5580	DUES, TRAVEL & EDUC	50,000.00	.00	4,630.00	13,787.33	31,582.67	36.83
5611	OFFICE SUPPLIES	4,500.00	.00	.00	3,616.59	883.41	80.37
5742	MACH & EQUIP - VEHI	89,096.00	.00	.00	56,818.50	32,277.50	63.77
5746	EQUIPMENT	33,425.00	.00	.00	8,331.80	25,093.20	24.93
5800	OTHER EXPENDITURES	7,300.00	.00	123.36	2,575.14	4,601.50	36.97
TOTAL POLICE		7,160,184.00	175,206.75	5,713.36	5,435,875.42	1,718,595.22	76.00

to be reimbursed

new employees on defined contribution
plan. a transfer will be required

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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 - REGULAR	186,479.00	7,172.23	.00	128,191.82	58,287.18	68.74
5115	SALARIES - PART TIM	21,367.00	.00	.00	11,297.00	10,070.00	52.87
5210	GROUP INSURANCE	26,929.00	.00	.00	26,265.85	663.15	97.54
5220	SOCIAL SEC CONTRI	15,900.00	539.17	.00	10,668.90	5,231.10	67.10
5230	RETIREMENT CONTRI	19,747.00	.00	.00	19,747.00	.00	100.00
5290	OTHER EMPL BENEFITS	312,500.00	.00	28.64	262,478.43	49,992.93	84.00
5310	PROF SVS - OFFICIAL	17,600.00	.00	.00	11,542.00	6,058.00	65.58
5411	WATER/SEWERAGE	3,000.00	.00	.00	1,378.51	1,621.49	45.95
5412	HYDRANTS	93,600.00	.00	.00	53,372.40	40,227.60	57.02
5430	REPAIR & MAINTENANC	43,315.00	205.84	67.63	41,247.69	1,999.68	95.38
5435	RADIO & PAGER SERVI	19,440.00	.00	.00	4,157.84	15,282.16	21.39
5436	TRUCK REPAIR	80,800.00	1,372.13	.00	58,846.68	21,953.32	72.83
5520	INSURANCE, OTHER TH	71,200.00	.00	.00	37,435.00	33,765.00	52.58
5580	DUES, TRAVEL & EDUC	71,500.00	1,586.87	1,795.50	53,420.16	16,284.34	77.22
5611	OFFICE SUPPLIES	1,400.00	.00	.00	293.34	1,106.66	20.95
5621	ENERGY - NATURAL GA	16,000.00	.00	.00	9,307.66	6,692.34	58.17
5622	ENERGY - ELECTRICIT	62,200.00	261.81	1,056.14	30,307.06	30,836.80	50.42
5623	ENERGY - BOTTLED GA	7,000.00	.00	.00	2,313.98	4,686.02	33.06
5624	ENERGY - OIL/NATURA	19,000.00	.00	.00	11,494.75	7,505.25	60.50
5745	FIRE EQUIPMENT	60,108.00	3,387.01	.00	29,126.46	30,981.54	48.46
5749	CAPITAL OUTLAY	102,740.00	.00	.00	86,255.35	16,484.65	83.95
5820	CONTRIBUTIONS TO OU	145,000.00	.00	.00	145,000.00	.00	100.00
TOTAL FIRE		1,396,825.00	14,525.06	2,947.91	1,034,147.88	359,729.21	74.25
DEPARTMENT-330 EMERGENCY MGT							
5115	SALARIES - PART TIM	14,925.00	.00	.00	12,491.64	2,433.36	83.70
5220	SOCIAL SEC CONTRI	1,142.00	.00	.00	754.83	387.17	66.10
5310	PROF SVS - OFFICIAL	4,000.00	.00	.00	800.00	3,200.00	20.00
5505	CONTRACTUAL SERVICE	27,210.00	.00	150.00	19,049.12	8,010.88	70.56
5580	DUES, TRAVEL & EDUC	3,000.00	225.00	.00	424.63	2,575.37	14.15
5611	OFFICE SUPPLIES	1,000.00	.00	.00	324.73	675.27	32.47
5622	ENERGY - ELECTRICIT	3,500.00	.00	.00	2,131.97	1,368.03	60.91
5624	ENERGY - OIL/NATURA	2,000.00	.00	.00	1,214.37	785.63	60.72
5749	CAPITAL OUTLAY	7,800.00	.00	.00	5,683.82	2,116.18	72.87
TOTAL EMERGENCY MGT		64,577.00	225.00	150.00	42,875.11	21,551.89	66.63
DEPARTMENT-340 ANIMAL CONTROL							
5110	SALARIES - REGULAR	85,462.00	2,287.77	.00	44,741.85	40,720.15	52.35
5115	SALARIES - PART TIM	32,720.00	-12,201.16	.00	21,722.61	10,997.39	66.39
5210	GROUP INSURANCE	29,172.00	.00	.00	28,826.88	345.12	98.82
5220	SOCIAL SEC CONTRI	9,041.00	384.38	.00	7,294.29	1,746.71	80.68
5230	RETIREMENT CONTRI	9,050.00	.00	.00	9,050.00	.00	100.00
5290	OTHER EMPL BENEFITS	2,500.00	.00	.00	.00	2,500.00	.00
5330	PROF SVS - OTHER	500.00	.00	.00	90.00	410.00	18.00

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FUND-101 GENERAL FUND
DEPARTMENT-340 ANIMAL CONTROL

ACCOUNT	- - - - TITLE - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	160.00	340.00	32.00
5611	OFFICE SUPPLIES	500.00	.00	.00	396.15	103.85	79.23
	TOTAL ANIMAL CONTROL	169,445.00	-9,529.01	.00	112,281.78	57,163.22	66.26
DEPARTMENT-350	INSURANCE						
5520	INSURANCE, OTHER TH	1,100,500.00	-1,295.00	257,723.05	819,887.11	22,889.84	97.92
5800	OTHER EXPENDITURES	10,000.00	-7,611.13	.00	.00	10,000.00	.00
	TOTAL INSURANCE	1,110,500.00	-8,906.13	257,723.05	819,887.11	32,889.84	97.04
DEPARTMENT-360	LAKE AUTHORITIES						
5501	OTHER PURCHASED SER	46,947.00	.00	.00	46,947.00	.00	100.00
	TOTAL LAKE AUTHORITIES	46,947.00	.00	.00	46,947.00	.00	100.00
DEPARTMENT-370	HEALTH DISTRICT						
5210	GROUP INSURANCE	97,025.00	.00	.00	96,798.44	226.56	99.77
5230	RETIREMENT CONTRI	33,078.00	.00	.00	25,870.00	7,208.00	78.21
5501	OTHER PURCHASED SER	285,000.00	.00	.00	285,000.00	.00	100.00
	TOTAL HEALTH DISTRICT	415,103.00	.00	.00	407,668.44	7,434.56	98.21
DEPARTMENT-410	CHILDREN'S ADVENT CTR						
5210	GROUP INSURANCE	103,444.00	.00	.00	102,951.68	492.32	99.52
5230	RETIREMENT CONTRI	38,561.00	.00	.00	38,596.50	-35.50	100.09
	TOTAL CHILDREN'S ADVENT CTR	142,005.00	.00	.00	141,548.18	456.82	99.68
DEPARTMENT-415	OUTSIDE AGENCIES						
5820	CONTRIBUTIONS TO OU	63,842.00	.00	.00	41,000.00	22,842.00	64.22
	TOTAL OUTSIDE AGENCIES	63,842.00	.00	.00	41,000.00	22,842.00	64.22
DEPARTMENT-426	NW SAFETY COMM						
5501	OTHER PURCHASED SER	11,590.00	.00	.00	11,489.00	101.00	99.13
	TOTAL NW SAFETY COMM	11,590.00	.00	.00	11,489.00	101.00	99.13
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	35,660.00	.00	.00	34,347.64	1,312.36	96.32
5820	CONTRIBUTIONS TO OU	266,000.00	.00	99,087.11	99,086.89	67,826.00	74.50
	TOTAL YOUTH & FAMILY SVS	301,660.00	.00	99,087.11	133,434.53	69,138.36	77.08
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

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FUND-101 GENERAL FUND
DEPARTMENT-442 NEWTOWN PARADE COMM

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5520	INSURANCE, OTHER TH	1,400.00	.00	.00	.00	1,400.00	.00
	TOTAL NEWTOWN PARADE COMM	1,400.00	.00	.00	.00	1,400.00	.00
DEPARTMENT-444	NW CONSERV DISTRICT						
5501	OTHER PURCHASED SER	1,040.00	.00	.00	.00	1,040.00	.00
	TOTAL NW CONSERV DISTRICT	1,040.00	.00	.00	.00	1,040.00	.00
DEPARTMENT-460	BUILDING OFFICIAL						
5110	SALARIES - REGULAR	274,404.00	9,687.30	.00	173,699.72	100,704.28	63.30
5210	GROUP INSURANCE	98,401.00	.00	.00	97,316.72	1,084.28	98.90
5220	SOCIAL SEC CONTRI	20,992.00	710.56	.00	12,833.42	8,158.58	61.13
5230	RETIREMENT CONTRI	29,758.00	77.40	.00	29,274.72	483.28	98.38
5290	OTHER EMPL BENEFITS	1,000.00	.00	.00	650.00	350.00	65.00
5580	DUES, TRAVEL & EDUC	1,200.00	.00	.00	.00	1,200.00	.00
5611	OFFICE SUPPLIES	1,700.00	.00	.00	242.86	1,457.14	14.29
	TOTAL BUILDING OFFICIAL	427,455.00	10,475.26	.00	314,017.44	113,437.56	73.46
DEPARTMENT-490	LAND USE						
5110	SALARIES - REGULAR	400,516.00	15,443.80	.00	269,242.98	131,273.02	67.22
5210	GROUP INSURANCE	92,994.00	.00	.00	91,255.28	1,738.72	98.13
5220	SOCIAL SEC CONTRI	30,639.00	1,142.13	.00	20,028.93	10,610.07	65.37
5230	RETIREMENT CONTRI	42,412.00	.00	.00	42,412.00	.00	100.00
5290	OTHER EMPL BENEFITS	1,000.00	.00	.00	650.00	350.00	65.00
5340	PROF SVS - TECHNICA	2,250.00	.00	.00	110.00	2,140.00	4.89
5350	PROF SVS - LEGAL	70,000.00	.00	.00	30,237.35	39,762.65	43.20
5505	CONTRACTUAL SERVICE	44,000.00	.00	.00	11,415.00	32,585.00	25.94
5550	PRINTING,BINDING &	20,000.00	.00	.00	6,529.81	13,470.19	32.65
5580	DUES, TRAVEL & EDUC	3,000.00	.00	.00	435.00	2,565.00	14.50
5611	OFFICE SUPPLIES	2,400.00	122.97	.00	1,146.52	1,253.48	47.77
5749	CAPITAL OUTLAY	2,000.00	.00	.00	883.70	1,116.30	44.19
	TOTAL LAND USE	711,211.00	16,708.90	.00	474,346.57	236,864.43	66.70
DEPARTMENT-500	HIGHWAY						
5110	SALARIES - REGULAR	2,684,651.00	98,447.05	.00	1,774,354.85	910,296.15	66.09
5130	SALARIES - OVERTIME	45,000.00	.00	.00	39,504.26	5,495.74	87.79
5210	GROUP INSURANCE	659,009.00	.00	.00	652,219.83	6,789.17	98.97
5220	SOCIAL SEC CONTRI	208,818.00	7,229.42	.00	143,913.86	64,904.14	68.92
5230	RETIREMENT CONTRI	259,898.00	718.92	.00	253,141.72	6,756.28	97.40
5290	OTHER EMPL BENEFITS	46,100.00	.00	.00	33,023.71	13,076.29	71.63
5301	FEES & PROF SERVICE	15,000.00	1,250.00	5,000.00	10,000.00	.00	100.00
5430	REPAIR & MAINTENANC	482,600.00	4,676.86	21,515.69	296,690.49	164,393.82	65.94
5505	CONTRACTUAL SERVICE	650,000.00	5,100.00	21,741.58	387,333.07	240,925.35	62.93
5580	DUES, TRAVEL & EDUC	4,000.00	.00	.00	4,000.00	.00	100.00
5611	OFFICE SUPPLIES	1,600.00	.00	.00	1,065.42	534.58	66.59
5625	ENERGY - GASOLINE/D	287,970.00	10,076.78	15,364.34	166,087.03	106,518.63	63.01
5626	STREET LIGHTS	45,000.00	.00	14,953.80	22,066.20	7,980.00	82.27

open part time
position (\$20k)

open positions
(\$50k?)

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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	.00	.00	23,159.21	1,840.79	92.64
5651	STREET SIGNS	14,000.00	.00	879.00	10,456.48	2,664.52	80.97
5652	DRAINAGE MATERIALS	100,000.00	.00	10,775.00	56,844.91	32,380.09	67.62
5653	ROAD PATCHING MATER	85,000.00	.00	6,076.94	30,096.77	48,826.29	42.56
5735	ROAD IMPROVEMENTS	2,250,000.00	4,593.25	5,077.00	2,094,523.94	150,399.06	93.32
5749	CAPITAL OUTLAY	92,000.00	.00	103,200.60	-11,200.60	.00	100.00
TOTAL HIGHWAY		7,955,646.00	132,092.28	204,583.95	5,987,281.15	1,763,780.90	77.83
DEPARTMENT-510 WINTER MAINT							
5130	SALARIES - OVERTIME	200,314.00	26,059.70	.00	150,632.45	49,681.55	75.20
5220	SOCIAL SEC CONTRI	15,324.00	1,922.83	.00	11,144.02	4,179.98	72.72
5505	CONTRACTUAL SERVICE	170,000.00	1,780.00	11,907.50	157,441.58	650.92	99.62
5660	SAND	80,237.00	9,494.02	13,965.00	65,127.30	1,144.70	98.57
5661	TREATED SALT	253,957.00	2,423.94	35,928.99	184,257.05	33,770.96	86.70
5747	MACH & EQUIP - WINT	25,000.00	.00	564.56	12,876.57	11,558.87	53.76
TOTAL WINTER MAINT		744,832.00	41,680.49	62,366.05	581,478.97	100,986.98	86.44
DEPARTMENT-515 TRANSFER STA							
5110	SALARIES - REGULAR	153,022.00	2,367.20	.00	42,575.04	110,446.96	27.82
5130	SALARIES - OVERTIME	60,000.00	3,633.95	.00	38,012.88	21,987.12	63.35
5210	GROUP INSURANCE	43,490.00	.00	.00	42,272.24	1,217.76	97.20
5220	SOCIAL SEC CONTRI	16,296.00	276.06	.00	5,732.27	10,563.73	35.18
5230	RETIREMENT CONTRI	19,910.00	.00	.00	19,910.00	.00	100.00
5290	OTHER EMPL BENEFITS	7,864.00	.00	.00	90.00	7,774.00	1.14
5430	REPAIR & MAINTENANC	2,000.00	.00	.00	1,765.68	234.32	88.28
5505	CONTRACTUAL SERVICE	1,250,000.00	44,229.33	649,804.92	597,360.77	2,834.31	99.77
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	500.00	.00	100.00
5610	GENERAL SUPPLIES	1,000.00	.00	.00	992.62	7.38	99.26
5622	ENERGY - ELECTRICIT	4,200.00	.00	4,183.30	2,817.27	-2,800.57	166.68
TOTAL TRANSFER STA		1,558,282.00	50,506.54	653,988.22	752,028.77	152,265.01	90.23
DEPARTMENT-550 PARKS & RECR							
5110	SALARIES - REGULAR	1,001,968.00	35,049.25	.00	666,108.41	335,859.59	66.48
5115	SALARIES - PART TIM	76,798.00	1,737.47	.00	44,173.02	32,624.98	57.52
5117	SALARIES - SEASONAL	240,602.00	78.00	.00	113,589.98	127,012.02	47.21
5130	SALARIES - OVERTIME	62,000.00	6,765.60	.00	60,000.68	1,999.32	96.78
5210	GROUP INSURANCE	282,623.00	.00	.00	280,384.94	2,238.06	99.21
5220	SOCIAL SEC CONTRI	105,675.00	3,210.82	.00	68,358.20	37,316.80	64.69
5230	RETIREMENT CONTRI	89,931.00	532.30	.00	84,869.66	5,061.34	94.37
5290	OTHER EMPL BENEFITS	15,350.00	.00	.00	9,901.44	5,448.56	64.50
5505	CONTRACTUAL SERVICE	312,000.00	.00	4,424.84	207,128.52	100,446.64	67.81
5580	DUES, TRAVEL & EDUC	10,000.00	.00	.00	1,590.38	8,409.62	15.90
5610	GENERAL SUPPLIES	12,000.00	.00	.00	7,021.90	4,978.10	58.52
5611	OFFICE SUPPLIES	3,100.00	19.79	.00	1,779.78	1,320.22	57.41
5613	SIGNS	6,000.00	.00	.00	715.19	5,284.81	11.92
5614	POOL SUPPLIES	32,342.00	.00	.00	7,309.25	25,032.75	22.60

open position +
worker comp
(\$50k?)

open positions
(\$25k)

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FUND-101 GENERAL FUND
DEPARTMENT-550 PARKS & RECR

ACCOUNT	- - - - TITLE - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5615	GENERAL MAINTENANCE	35,400.00	137.82	292.68	12,397.61	22,709.71	35.85
5616	GROUPS MAINTENANCE	157,731.00	.00	1,754.72	113,361.50	42,614.78	72.98
5749	CAPITAL OUTLAY	21,500.00	.00	.00	21,500.00	.00	100.00
	TOTAL PARKS & RECR	2,465,020.00	47,531.05	6,472.24	1,700,190.46	758,357.30	69.24
DEPARTMENT-570 CONTINGENCY							
5899	CONTINGENCY	138,745.00	.00	.00	.00	138,745.00	.00
	TOTAL CONTINGENCY	138,745.00	.00	.00	.00	138,745.00	.00
DEPARTMENT-580 DEBT SERVICE							
5860	BOND PRINCIPAL	6,705,640.00	400,000.00	.00	5,635,999.53	1,069,640.47	84.05
5861	BOND INTEREST	2,780,157.00	155,700.00	.00	2,078,806.69	701,350.31	74.77
	TOTAL DEBT SERVICE	9,485,797.00	555,700.00	.00	7,714,806.22	1,770,990.78	81.33
DEPARTMENT-600 LEGISLATIVE COUNCIL							
5370	PROF SVS - AUDIT	45,000.00	.00	.00	44,963.27	36.73	99.92
	TOTAL LEGISLATIVE COUNCIL	45,000.00	.00	.00	44,963.27	36.73	99.92
DEPARTMENT-650 PUBLIC BLDG MAINT							
5110	SALARIES - REGULAR	81,956.00	3,112.54	.00	56,012.01	25,943.99	68.34
5130	SALARIES - OVERTIME	12,000.00	.00	.00	1,519.42	10,480.58	12.66
5210	GROUP INSURANCE	45,797.00	.00	.00	45,613.54	183.46	99.60
5220	SOCIAL SEC CONTRI	7,188.00	226.93	.00	4,227.18	2,960.82	58.81
5230	RETIREMENT CONTRI	5,052.00	58.99	.00	2,868.56	2,183.44	56.78
5290	OTHER EMPL BENEFITS	975.00	.00	.00	650.00	325.00	66.67
5411	WATER/SEWERAGE	52,973.00	584.24	30,507.57	35,159.30	-12,693.87	123.96
5430	REPAIR & MAINTENANC	36,300.00	276.00	5,157.00	29,539.59	1,603.41	95.58
5505	CONTRACTUAL SERVICE	143,672.00	1,580.00	48,744.10	128,930.93	-34,003.03	123.67
5615	GENERAL MAINTENANCE	3,780.00	588.35	959.94	7,534.15	-4,714.09	224.71
5622	ENERGY - ELECTRICIT	310,000.00	.00	116,552.06	148,530.40	44,917.54	85.51
5624	ENERGY - OIL/NATURA	111,663.00	.00	54,474.28	51,698.13	5,490.59	95.08
5749	CAPITAL OUTLAY	6,780.00	.00	.00	6,780.00	.00	100.00
	TOTAL PUBLIC BLDG MAINT	818,136.00	6,427.05	256,394.95	519,063.21	42,677.84	94.78
DEPARTMENT-670 LIBRARY							
5210	GROUP INSURANCE	2,000.00	.00	.00	1,480.04	519.96	74.00
5230	RETIREMENT CONTRI	25,613.00	.00	.00	20,273.86	5,339.14	79.15
5820	CONTRIBUTIONS TO OU	1,395,351.00	.00	.00	892,977.20	502,373.80	64.00
	TOTAL LIBRARY	1,422,964.00	.00	.00	914,731.10	508,232.90	64.28
DEPARTMENT-730 DISTRICT CONTRI							
5803	OTHER EXPENDITURES	7,500.00	.00	.00	.00	7,500.00	.00
	TOTAL DISTRICT CONTRI	7,500.00	.00	.00	.00	7,500.00	.00
DEPARTMENT-740 ECONOMIC & COMM							
5110	SALARIES - REGULAR	76,330.00	2,935.77	.00	52,830.94	23,499.06	69.21

transfer request
enroute

POWERSCHOOL
DATE: 03/04/2021
TIME: 15:17:44

NEWTOWN MUNICIPAL CENTER
EXPENDITURE STATUS REPORT

PAGE NUMBER: 10
EXPSTA11

SELECTION CRITERIA: orgn.fund='101' and orgn.orgn2 between '100' and '899'
ACCOUNTING PERIOD: 9/21

SORTED BY: FUND,DEPARTMENT,ACCOUNT
TOTALLED 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
5210	GROUP INSURANCE	2,500.00	.00	.00	2,121.00	379.00	84.84
5220	SOCIAL SEC CONTRI	5,839.00	219.84	.00	3,969.22	1,869.78	67.98
5230	RETIREMENT CONTRI	8,083.00	.00	.00	8,083.00	.00	100.00
5301	FEES & PROF SERVICE	40,000.00	.00	1,651.12	7,729.60	30,619.28	23.45
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	1,443.14	556.86	72.16
5611	OFFICE SUPPLIES	600.00	.00	.00	371.46	228.54	61.91
	TOTAL ECONOMIC & COMM	135,352.00	3,155.61	1,651.12	76,548.36	57,152.52	57.77
DEPARTMENT-750 GRANTS ADMIN							
5110	SALARIES - REGULAR	23,526.00	904.79	.00	16,282.23	7,243.77	69.21
5220	SOCIAL SEC CONTRI	1,800.00	62.77	.00	1,137.35	662.65	63.19
5230	RETIREMENT CONTRI	2,491.00	.00	.00	2,491.00	.00	100.00
	TOTAL GRANTS ADMIN	27,817.00	967.56	.00	19,910.58	7,906.42	71.58
DEPARTMENT-755 SUST ENERGY COMM							
5800	OTHER EXPENDITURES	300.00	.00	.00	.00	300.00	.00
	TOTAL SUST ENERGY COMM	300.00	.00	.00	.00	300.00	.00
DEPARTMENT-860 CAPITAL & NONRECUR							
5870	TRANSFER OUT	620,000.00	.00	.00	620,000.00	.00	100.00
	TOTAL CAPITAL & NONRECUR	620,000.00	.00	.00	620,000.00	.00	100.00
DEPARTMENT-870 FAIRFIELD HILLS AUTH							
5301	FEES & PROF SERVICE	40,000.00	.00	.00	40,000.00	.00	100.00
	TOTAL FAIRFIELD HILLS AUTH	40,000.00	.00	.00	40,000.00	.00	100.00
TOTAL REPORT							
		43,374,759.00	1,156,065.99	1,687,666.89	32,193,532.28	9,493,559.83	78.11

**WHAT IF? CHANGES TO BOS BOE PROPOSED BUDGET
2021 - 2022**

ADDITION (REDUCTION) TO PROPOSED BUDGET	CURRENT TAXES (99.2% of Levy)	TAX LEVY (Billed Amount)	MILL RATE	TAX INCREASE	CHANGE IN TAX BILL** (ANNUAL)
1,500,000	113,856,899	116,434,100	35.64	2.49%	\$ 224
1,400,000	113,756,899	116,333,293	35.61	2.40%	\$ 216
1,300,000	113,656,899	116,232,487	35.57	2.31%	\$ 208
1,200,000	113,556,899	116,131,680	35.54	2.23%	\$ 200
1,100,000	113,456,899	116,030,874	35.51	2.14%	\$ 192
1,000,000	113,356,899	115,930,068	35.48	2.05%	\$ 184
900,000	113,256,899	115,829,261	35.45	1.96%	\$ 176
800,000	113,156,899	115,728,455	35.42	1.87%	\$ 168
700,000	113,056,899	115,627,648	35.39	1.78%	\$ 160
600,000	112,956,899	115,526,842	35.36	1.69%	\$ 152
500,000	112,856,899	115,426,035	35.33	1.60%	\$ 144
400,000	112,756,899	115,325,229	35.30	1.52%	\$ 136
300,000	112,656,899	115,224,422	35.27	1.43%	\$ 128
200,000	112,556,899	115,123,616	35.24	1.34%	\$ 120
100,000	112,456,899	115,022,809	35.20	1.25%	\$ 112
BOS BOE TOTAL PROPOSED BUDGET	112,356,899	114,922,003	35.17	1.19%	\$ 107
(100,000)	112,256,899	114,821,197	35.14	1.07%	\$ 96
(200,000)	112,156,899	114,720,390	35.11	0.98%	\$ 88
(300,000)	112,056,899	114,619,584	35.08	0.89%	\$ 80
(400,000)	111,956,899	114,518,777	35.05	0.81%	\$ 72
(500,000)	111,856,899	114,417,971	35.02	0.72%	\$ 64
(600,000)	111,756,899	114,317,164	34.99	0.63%	\$ 57
(700,000)	111,656,899	114,216,358	34.96	0.54%	\$ 49
(800,000)	111,556,899	114,115,551	34.93	0.45%	\$ 41
(900,000)	111,456,899	114,014,745	34.90	0.36%	\$ 33
(1,000,000)	111,356,899	113,913,939	34.86	0.27%	\$ 25
(1,100,000)	111,256,899	113,813,132	34.83	0.18%	\$ 17
(1,200,000)	111,156,899	113,712,326	34.80	0.10%	\$ 9
(1,300,000)	111,056,899	113,611,519	34.77	0.01%	\$ 1
(1,400,000)	110,956,899	113,510,713	34.74	-0.08%	\$ (7)
(1,500,000)	110,856,899	113,409,906	34.71	-0.17%	\$ (15)
(1,600,000)	110,756,899	113,309,100	34.68	-0.26%	\$ (23)

(1,700,000)	110,656,899	113,208,293	34.65	-0.35%	\$	(31)
(1,800,000)	110,556,899	113,107,487	34.62	-0.44%	\$	(39)
(1,900,000)	110,456,899	113,006,680	34.59	-0.53%	\$	(47)
(2,000,000)	110,356,899	112,905,874	34.56	-0.61%	\$	(55)
(2,100,000)	110,256,899	112,805,068	34.53	-0.70%	\$	(63)
(2,200,000)	110,156,899	112,704,261	34.49	-0.79%	\$	(71)
(2,300,000)	110,056,899	112,603,455	34.46	-0.88%	\$	(79)
(2,400,000)	109,956,899	112,502,648	34.43	-0.97%	\$	(87)
(2,500,000)	109,856,899	112,401,842	34.40	-1.06%	\$	(95)

** ASSUMING A \$9,000 CURRENT ANNUAL TAX BILL

	Capital Items in proposed 2021-22 Budget:									
Board of Selectmen:										
						<u>2020-21</u>	<u>2021-22</u>	<u>Change</u>	Possible Reduction	
	Technology Department								Plan in Cap & non rec	
		Replacement PC's & equipment				49,950	30,000	(19,950)		
	Police:									
		Two police vehicles				89,096	91,044	1,948		
	Fire:									
		Capital				72,740	107,237	34,497	34,497	
		Rotating Grant				30,000	30,000	-		
	Emergency Management:									
		NUSAR equipment				7,800	9,300	1,500	9,300	100%
	Highway:									
		Truck frame rail replacement					66,000			
		Two 11' snow plows					26,000			
						92,000	92,000	-		
	Transfer Station:									
		Hook Truck				-	65,000	65,000	65,000	
	Public Building Maintenance:									
		Window abatement at municipal building				6,780	10,000	3,220	10,000	100%
	Parks & Recreation:									
		14' tow behind rotary mower					26,500			
		Cut off saw/weed eaters/back back blowers					5,000			
		2 - walk behind mowers					14,000			
		Ventrac seeder					4,000			
						21,500	49,500	28,000	28,000	

TOTAL BOS						369,866	484,081	114,215		
Board of Education:										
	Information Technology Services:									
		Equipment				410,000	429,491	19,491	29,491	can do more
	Building & Site									
		Projects				-	320,000	320,000	320,000	
TOTAL BOE						410,000	749,491	339,491		
TOTAL BUDGETED CAPITAL ITEMS						779,866	1,233,572	453,706	496,288	