

BOARD OF FINANCE
MINUTES
REGULAR MEETING
3 Primrose Street – Council Chambers
Thursday, October 28, 2021 at 7:30 p.m.

These minutes are subject to approval by the Board of Finance

A recording of the meeting is available to the public at <https://vimeo.com/591883973>

Present: Keith Alexander, Ned Simpson, Sandy Roussas, Chris Gardner, Chandravir Ahuja and John Madzula

Also Present: First Selectman Dan Rosenthal, Finance Director, Bob Tait, Director of CH Booth Library, Douglas Lord, David Schill, Library Board Buildings and Ground Chair, and five 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

Chair Alexander noted the correspondence report (see attached).

Ned Simpson shared the Building Work Group plans to brief the First Selectman in November.

Minutes

Sandy Roussas moved to approve the minutes of October 12th, 2021. Chris Gardner seconded. All in favor and motion passes.

John Madzula moved to approve the BOF portion of the LC special joint meeting minutes of October 20th, 2021. Sandy Roussas seconded. All in favor and motion passes.

First Selectman's Report

The First Selectman shared that the Public Building & Site meeting discussed the Sandy Hook Permanent Memorial project with an estimated completion date of November 2022. The foundation for the water features has been poured. They are working on final drawings for drainage as they eliminated some of the storm retention structures. Delivery of the vault is on schedule mid-November. The Hawley project construction documents are due to arrive Friday, October 29th project pending November referendum (Mr. Gardner asked how much the Town has spent on the Hawley project thus far and the First Selectman noted ~\$275,000-\$300,000). The second part of the radio project is underway and the First Selectman is hoping to secure additional discounts. The Health District is running a booster clinic this weekend with 300 spots at the Senior Center. All spots have been filled.

Finance Director's Report

Finance Director, Bob Tait, reported on the Town General Fund Budget Analysis for the Fiscal Period ending 10/28/21 (see attached). The revenue report shows current taxes, which represents the first 3 months of the year (~55% collected). Similar to last year, the conveyance building and permanent fees will go over budget due to the increase in housing market. Expenditure report shows 9 pay periods out of 26 pay periods so far. Some departments have open positions, so savings will be shown there. Various Public Works accounts need balance; however, due to purchase orders paid throughout the year, the account is overall

sufficient. The BOE budget has the same accounting system but a different database. So on this report the BOE expenditures are put on at year-end. The BOE has their own budget report.

New Business

Discussion and possible action on BOF Meeting Calendar for 2022

Chair Alexander discussed the attached calendar.

Chris Gardner made a motion to approve the BOF Meeting Calendar for 2022. Sandy Roussas seconded. All in favor and motion passes.

Discussion and possible action on 2022-2023 Budget Timetable (see attached)

Chair Alexander received this document from Bob Tait. The Board discussed why the Hearing is at the first budget meeting. The consensus was the hearing is a platform for the public to comment about the budget as prepared by the BOS & BOE.

Chris Gardner made a motion to approve the 2022-2023 Budget Timetable. Sandy Roussas seconded. All in favor and motion passes.

Unfinished Business

Discussion on Proposed CIP

Doug Lord, Director of the CH Booth Library and David Schill, Building and Grounds Chair, were in attendance. Mr. Schill shared there have been efforts to repair the flashing on the roof. The contractor could not investigate a leak in the northeast corner due to the 80-year lifespan of the roof and the current existing deterioration. Replacing the slate was discussed, but cautioned due to the cost. They met with the Borough Historical Society and were told asphalt shingles would fit into the Historical District Certificate of Appropriateness. They received an estimate of \$300,000 to replace the entire roof with asphalt. The hope is to salvage the current gutters as much as possible. Mr. Tait recommended a resolution for \$60,000 to repair gutters, \$300,000 to replace roof, \$100,000 to replace the windows totaling \$460,000. Mr. Tait is recommending resolution for an amendment to the 2021-2022 CIP from \$200,000 to \$460,000. A second motion for a bonding resolution for \$460,000 and the bonding to be reduced by available resources (the ~\$60,000 available from the 2017-2018 Library Project Fund and \$200,000 available from the Library fund balance designated account.

Mr. Simpson inquired about the \$550,000 for Comprehensive HVAC Upgrades. Mr. Schill said the \$550,000 may not cover the entire project long term. Chair Alexander asked if following years CIP would significantly change due to the roof and HVAC project. Mr. Schill said there would likely be changes. Chair Alexander encouraged Mr. Lord and Mr. Schill to be mindful looking ahead to the 5 year CIP cost estimates when rearranging their priorities on the CIP.

Mr. Gardner inquired about the line item for remediation and demolition for Fairfield Hills. The First Selectman shared they are still working on a mixed-use project and the developer is working on getting historical credits, which is a complicated process. The First Selectman suggested a possible \$10MM appropriation in the Spring, which covers all remediation and demolition (except for the two buildings that the First Selectman is hopeful will be taken over by a developer).

Chair Alexander shared the BOF will vote on their amendments to the proposed CIP at the next meeting. Mr. Simpson shared with the Board he would like to discuss putting Engineering Studies under "Other Funding" rather than bond for things that do not have a long life span.

Discussion and possible action on Non-Lapsing Education Fund Policy Agreement

Chair Alexander reminded the Board that they received a letter that came with the Policy recommendation. This recommendation came as an agreement from the BOE Non Lapsing Working Group. There is a policy

from the BOE attorney as well as one from the Joint Committee. The BOE has not made any recommendations on either Policy. Mr. Simpson shared that Ms. Roussas went to a sub committee during the Spring of 2020. The town attorney, BOE attorney, the finance director, business director and many persons spent a great deal of time analyzing this issue. Ultimately, Mr. Simpson is frustrated due to the lack of consideration and thoughtfulness from the process as well as the elimination of the preamble on the BOE attorney's part.

Chandravir Ahuja made a motion for the BOF to accept the document prepared by the BOE Non Lapsing Working Group. Chris Garnder seconded.

Mr. Ahuja accepts the document and if any changes would be made it would be changing "Preamble" to "Purpose". Mr. Simpson shared his concern with using the word "unlimited".

Mr. Simpson made a motion to amend the motion for the BOF to accept the document prepared by the BOE Non Lapsing Working Group and Section 1. Preamble be renamed to Section 1. Purpose. All in favor except Keith Alexander. Motion passes.

Sandy Roussas made a motion to amend the motion for the BOF to accept the document prepared by the BOE Non Lapsing Working Group and change the language in Section 3 Sub-section B if the BOE requests it must come from Year 1 only and will be approved when the LC approves the CIP. Ned Simpson seconded.

Sandy Roussas retracts her amendment.

Sandy Roussas made a motion to amend the motion for the BOF to accept the document prepared by the BOE Non Lapsing Working Group and change the language in Section 3 sub-section b to "If the BOE requests an expenditure from the Non-Lapsing Education Fund to pay for all or part of the costs of an approved Capital Improvement Plan ("CIP") project, then such request is approved when the requests for the CIP is amended and approved by appropriate parties as part of the annual review process. Ned Simpson seconded. All in favor except Keith Alexander and John Madzula. Motion passes.

Chandravir Ahuja made a motion to accept the document prepared by the BOE Non Lapsing Working Group document with two adjustments. Chris Gardner seconded. All in favor and motion passes.

Voter Comments

None

Announcements

None

Adjournment

Sandy Roussas made a motion to adjourn. John Madzula seconded. All members were in favor and the meeting was adjourned at 9:26pm.

Respectfully submitted,
Kiley Morrison Gottschalk, Clerk

Attachments

Correspondence Report
2022 BOF Regular Meeting Schedule Calendar
Non Lapsing Fund Joint Work Group Letter
LC Special Joint Meeting Minutes

Non Lapsing Policy Documents
Town General Fund Analysis
2022-2023 Budget Timetable
CIP Q&A

Newtown Board of Finance - Communications Report - 2021-10-28

From	Date	Subject
Michelle Ku (BOE Chair)	10/20/2021	BOE Discussion of the Non-Lapsing Work Group Recommendation
Paul Lundquist (LC Chair)	10/20/2021	Re: BOE Discussion of the Non-Lapsing Work Group Recommendation

To	Date	Subject
Paul Lundquist (LC Chair)	10/12/2021	RE: Seeking BOF Recommendation on BOE Request for Non-lapsing Funds
Paul Lundquist (LC Chair)	10/12/2021	BOF Authorized the allocation of \$2,500,000 in American Rescue Plan grant funds
Michelle Ku (BOE Chair), Paul Lundquist (LC Chair)	10/20/2021	Re: BOE Discussion of the Non-Lapsing Work Group Recommendation

3 PRIMROSE STREET
NEWTOWN, CONNECTICUT 06470



TOWN OF NEWTOWN
BOARD OF FINANCE
2022 Board of Finance Meetings
Municipal Center – Council Chambers
3 Primrose Street, Newtown, CT
All meetings will begin at 7:30 p.m.

January 11 and January 28

February 15* and February 24

SPECIAL BUDGET MEETINGS: February 10* (after Hearing), 15*, 17* and March 24

PUBLIC HEARING: February 10

March 14 and March 24

April 11 and April 28

May 9 and May 26

June 13 and June 23

July 11 and July 28

August 8 and August 25

September 12 and September 22

October 11* and October 27

November 14 and November 29

December 12 and December 22

January 9, 2023 and January 26, 2023

*indicates dates outside of regular 2nd Monday/4th Thursday schedule

Town of Newtown

Non-Lapsing Education Fund

Joint Work Group

Board of Education, Board of Finance & Legislative Council

TO: Keith Alexander Chair Board of Finance
Michelle Embree Ku Chair Board of Education
Paul J. Lundquist Chair Legislative Council

FROM Joint Non-Lapsing Work Group:
Dan Delia Board of Education
Chris Eide Legislative Council
Debbie Leidlein Board of Education
John Madzula II Board of Finance
Cath Reiss Legislative Council
Ned Simpson, Chair Board of Finance

Attached is the work product of the Board of Finance Joint Non-Lapsing Work Group. We ask that your body review and act upon this recommendation.

The Work Group has been meeting since March 2021. Our efforts started with a compilation of pertinent documents. Discussion with Town Attorney D. Grogen and School District Attorney M. Ritter occurred at our May 3rd meeting. This was followed by discussions with town Finance Director, Robert Tait and schools Director of Business & Finance, Tanja Vadas. With that base of knowledge available, the Work Group worked to craft the attached document.

This agreement constitutes the entire agreement between the BOE, BoF, and LC members of the Joint Committee on the Non-Lapsing Fund. Such agreement was made notwithstanding any existing agreements, policies, and understandings, both written and oral, between the parties and policies of the parties with respect to the subject matter hereof regarding the roles, flows, and approvals for funds going into the Non-Lapsing Fund and expenditures from the Non-Lapsing Fund

With this transmittal, we consider our work complete.

Thank you for entrusting the responsibility for seeking three-way agreement.

Attached

September 27, 2021

**LEGISLATIVE COUNCIL SPECIAL JOINT MEETING
COUNCIL CHAMBERS, 3 PRIMROSE STREET, NEWTOWN, CT
WEDNESDAY, OCTOBER 20, 2021**

MINUTES

Board of Selectmen and Board of Finance invited to attend.

PRESENT:

LC: Jordana Bloom, Alison Plante, Chris Smith, Phil Carroll, Ryan Knapp, Judit DeStefano, Paul Lundquist, Chris Eide, Matthew Mihalcik, Cathy Reiss, Andy Clure, Dan Honan

BOS: First Selectman Dan Rosenthal, Selectman Maureen Crick-Owen, Selectman Jeff Capeci

BOF: Keith Alexander, Sandy Roussas, Chris Gardner, John Madzula, Ned Simpson, Chandravir Ahuja

ALSO PRESENT: Finance Director Bob Tait, Director of Public Works Fred Hurley, 1 public, 0 press

CALL TO ORDER: Mr. Lundquist called the meeting to order with the Pledge of Allegiance at 7:33 pm.

EXECUTIVE SESSION: To discuss strategy and negotiations related to recycling vendor contract. Session will include Legislative Council, Board of Selectmen and Board of Finance.

LC: Ms. DeStefano moved to go into executive session for the purpose of discussing strategy and negotiations related to recycling vendor contract and inviting the Board of Selectmen, Board of Finance, Fred Hurley and Bob Tait. Seconded by Ms. Plante. All in favor.

BOS: Selectman Crick Owen moved to go into executive session for the purpose of discussing strategy and negotiations related to recycling vendor contract and inviting the Legislative Council, Board of Finance, Fred Hurley and Bob Tait. Seconded by Selectman Capeci. All in favor.

BOF: Ms. Roussas moved to go into executive session for the purpose of discussing strategy and negotiations related to recycling vendor contract and inviting the Legislative Council, Board of Selectmen, Fred Hurley and Bob Tait. Seconded by Mr. Simpson. All in favor.

Discussion and Possible Action

- Possible action regarding recycling vendor contract

The Legislative Council, Board of Selectmen and Board of Finance returned from executive session at 8:46 pm with the following motions:

BOS: Selectman Crick Owen moved the resolution providing for an appropriation of \$137,449 for contractual services relating to weekly curbside pick up of residential single stream recyclables and authorizing funding from the capital and non-recurring fund to meet said appropriation. Seconded by Selectman Capeci. All in favor. Motion passes.

BOF: Ms. Roussas moved the resolution providing for an appropriation of \$137,449 for contractual services relating to weekly curbside pick up of residential single stream recyclables and authorizing funding from the capital and non-recurring fund to meet said appropriation. Seconded by Mr. Madzula. All in favor. Motion passes.

LC: Ms. DeStefano moved the resolution providing for an appropriation of \$137,449 for contractual services relating to weekly curbside pick up of residential single stream recyclables and authorizing funding from the capital and non-recurring fund to meet said appropriation. Seconded by Mr. Eide. All in favor. Motion passes.

VOTER COMMENT: John Decker from Oak Ridge Waste & Recycling spoke to confirm that the status quo for all districts will remain with the proposed increases until July 1. He extended the offer to help to participate in the valuation of services for the community in an impartial way based on his experience.

ADJOURNMENT:

BOS: There being no further business, Selectman Crick-Owen moved to adjourn the meeting at 8:52 pm. Seconded by Selectman Capeci. All in favor.

BOF: There being no further business, Ms. Roussas moved to adjourn the meeting at 8:52 pm. Seconded by Mr. Gardner. All in favor.

LC: There being no further business, Ms. DeStefano moved to adjourn the meeting at 8:52 pm. Seconded by Mr. Eide. All in favor.

*Respectfully submitted,
Rina Quijano, Clerk*

**THESE MINUTES ARE SUBJECT TO APPROVAL BY THE LEGISLATIVE COUNCIL
AT THE NEXT MEETING.**

Non-Lapsing Education Fund
A Policy Agreement between:
Board of Education, Board of Finance & Legislative Council

Section 1. Deposits into Non-Lapsing Education Fund.

The Board of Education may, subject to the approval of the Legislative Council, deposit into the Non-Lapsing Education Fund all or a portion of any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the Town, provided that the amount deposited into the Non-Lapsing Education Fund shall not exceed the amount set forth in Section 10-248a of the Connecticut General Statutes. The Legislative Council shall consider the recommendation of the Board of Finance, if any, prior to approving the deposit of funds into the Non-Lapsing Education Fund. The Legislative Council may authorize deposits into the Non-Lapsing Education Fund in each fiscal year such that the total amount in the Non-Lapsing Education Fund may accumulate over time if not expended.

Section 2. Timeline for Consideration of Deposits into Non-Lapsing Education Fund.

No later than the first week of September, the Board of Education shall send notice to the Legislative Council and the Board of Finance of its request to deposit all or a portion of any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the Town into the Non-Lapsing Education Fund.

The Board of Finance and the Legislative Council shall hold a joint meeting to discuss the Board of Education request to deposit funds into the Non-Lapsing Education Fund.

Section 3. Expenditure of Funds from Non-Lapsing Education Fund.

The Board of Education may, subject to the approval of the Legislative Council, authorize expenditures from the Non-Lapsing Education Fund for any expenses that the Board of Education determines are necessary to support students or that are in the best interests of the Newtown Public Schools. The Legislative Council shall consider the recommendation of the Board of Finance, if any, prior to authorizing the expenditure of funds from the Non-Lapsing Education Fund.

If the Board of Education requests an expenditure from the Non-Lapsing Education Fund to pay for all or part of the costs of an approved Capital Improvement Plan (“CIP”) project, then such request shall be deemed approved when the Legislative Council approves the CIP as part of the annual review process.

Section 4. Educational Purposes.

The Non-Lapsing Education Fund shall only be used for educational purposes as required by Section 10-248a of the Connecticut General Statutes.

Section 5. Annual Reporting Requirement.

The Board of Education shall review the fund balance and revenues and expenditures of the Non-Lapsing Education Fund on an annual basis and provide a written report to the Legislative Council and the Board of Finance at the time a request for deposit is made. .

Approved by Board of Education: _____.

Adopted by Board of Finance:

Approved by Legislative Council: _____

Town of Newtown

Non-Lapsing Education Fund

A Policy Agreement between:

Board of Education, Board of Finance & Legislative Council

Section 1. Preamble

In 2010, the General Assembly passed a law, Connecticut General Statutes 10-248a, establishing a mechanism through which unexpended funds from the prior fiscal year from the budgeted appropriation for education could be transferred to a fund for expenditure in future years. The intent was to avoid “spend it or lose it” transactions and reward school administration for budget management. Such a fund is called “non-lapsing” The Board of Finance (BoF) of the Town of Newtown established such a non-lapsing education fund (the “Non-Lapsing Fund”) on May 12, 2014.

The statute was amended in 2019. This change increased the-maximum deposit amount to two percent and gave a board of education the authority to spend from their non-lapsing account without review/approval from any other town body. (Attachment A)

The Board of Education (BOE) changed their policy and procedures to reflect the revised statute. During preliminary discussions the Board of Finance raised concerns regarding the proposed Board of Education drafts.

Since 2014 the Board of Education has submitted Non-Lapsing deposit and expenditure transactions to the Board of Finance, which the Board of Finance approved. Due to the COVID-19 Pandemic in 2020, the Board of Education maintained an unusually high surplus at the end of the fiscal year 2019-2020. At their September 14, 2020 meeting the Board of Finance did not approve a request for a \$1.3 million deposit of Board of Education appropriations surplus into the Non-Lapsing Fund. There was significant public criticism of this Board of Finance action. The Legislative Council then discussed the Non-Lapsing Fund and the Town’s attorney issued an opinion that it should be Legislative Council that approves Board of Education requests for Non-Lapsing transactions.

The purpose of this policy is to work within the spirit of cooperation and the law to establish a three way agreement between the Board of Education, Board of Finance and Legislative Council to define roles, responsibilities and process for Non-Lapsing Fund deposits and expenditures.

Section 2. Deposits into Non-Lapsing

The Board of Education may, subject to the approval of the Legislative Council considering recommendation from the Board of Finance, deposit into the Non-Lapsing Fund all or a portion of any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the Town, provided that the amount deposited into the Non-Lapsing Fund shall not exceed the amount set forth in Section 10-248a of the Connecticut General Statutes.

- A. The Board of Education shall send notice to the Legislative Council of their desire to present their request to a joint meeting of the Board of Finance and the Legislative Council to be held no later than the first week of September.
- B. The Legislative Council considering recommendation from the Board of Finance may authorize deposits into the Non-Lapsing Fund in each fiscal year.
- C. The total amount in the Non-Lapsing Fund may accumulate without limitation over time if not expended.

Town of Newtown

Section 3. Use of Funds

- A. The Board of Education shall, subject to the approval of the Legislative Council considering recommendation from the Board of Finance, authorize expenditures from the Non-Lapsing Fund for any expenses that the Board of Education determines are necessary to support students or that are in the best interests of the Newtown Public Schools.
- B. If the Board of Education requests an expenditure from this account to be used to help pay for an approved Capital Improvement Plan (CIP) project, then such request is approved when the Legislative Council approves the CIP.
- C. As part of the communication in Section 2. A. above, the Board of Education will provide a written summary of the Non-Lapsing Fund's balance and expenditures for the prior fiscal year

Section 4. Educational Purposes

The Non-Lapsing Fund balance comes from an appropriation that was approved by the voters of the Town for educational purposes and the Board of Education shall use the Non-Lapsing Fund for educational purposes.

Approved by Board of Education: _____.

Adopted by Board of Finance:

Approved by Legislative Council: _____

Town of Newtown

Attachment A - The Statute - 10-248a

2011 Statute

Sec. 10-248a. Unexpended education funds account. For the fiscal year ending June 30, 2011, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a non-lapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided such amount does not exceed one per cent of the total budgeted appropriation for education for such prior fiscal year.

2020 Statute

Sec. 10-248a Unexpended education funds account. For the fiscal year ending June 30, 2020, and each fiscal year thereafter, notwithstanding any provision of the general statutes or any special act, municipal charter, home rule ordinance or other ordinance, the board of finance in each town having a board of finance, the board of selectman in each town having no board of finance or the authority making appropriations for the school district for each town may deposit into a nonlapsing account any unexpended funds from the prior fiscal year from the budgeted appropriation for education for the town, provided

- (1) such deposited amount does not exceed two per cent of the total budgeted appropriation for education for such prior fiscal year,
- (2) each expenditure from such account shall be made only for educational purposes, and
- (3) each such expenditure shall be authorized by the local board of education for such town.

Excerpt of Comments from Board of Education's Attorney

The following is excerpt from the June 23, 2020 Board of Education CIP/Facilities/Finance Committee meeting where Matthew Ritter, Shipman & Goodwin the school district's attorney discussed the revised statute. Mr. Ritter was Speaker of the Connecticut House of Representatives for the session where the statute was passed

"Best advice I can give you regarding 10-248a, is that it is meant to be a mutually cooperative relationship. The statute involves board of education powers and town powers. If one side thinks they can do whatever they want it's going to mess up the whole concept. It really does rely on cooperation between the two sides.

Money gets deposited into the account. Expenditures get approved by the board of education for educational purposes. The language in 10-248a has some notwithstanding language regarding general statutes and local charters. It talks about how money gets deposited, expenditures from the account are approved by the board of education for educational purposes.

Question: Does this mean the local board of education can use the funds for items, including capital expenses, without going through the appropriation process set forth in the town charter as long as it is for educational purposes? The answer is Yes.

The statute overrides a town charter. Best way to look at it is this. When the money is in the account, unless you have a policy to the contrary, which is a negotiation, the fall back is 10-222. The local board's discretion on how to spend that money as long as it's for educational purposes. Could be capital, could be non-capital.

Town of Newtown

So, your reaction might be, well that's great the board of education has complete control. No. Here is the problem. If you spend money on projects the board of finance or the town council hate, they will not agree to put money into the account in the future. That goes back to my initial comment: you've got to get along to make this work. The answer is unless there is a policy that talks about how you spend money from that fund, all the statute requires is that board of education approve the project that it goes for educational purposes."

TOWN GENERAL FUND (BUDGET) ANALYSIS FOR THE FISCAL PERIOD ENDING 10/28/2021:

REVENUE REPORT

PAGE TICK MARK

- | | | |
|---|---|---|
| 1 | A | Current taxes amount represents July thru September collections. 55% collected is a positive sign. It reflects additions to the taxable grand list. |
| | B | Supplemental motor vehicle taxes are collected in January. |
| | C | The State increased the "in lieu of taxes" grant. This relates to state property, mainly the prison. |
| | D | Similar to last fiscal year the Town Clerk conveyance and other fees accounts and the building permit account are on track to exceeding the budgeted amount due to the housing market. |
| | E | Interest rates continue to remain low. Most likely investment income will not make budgeted amount. This will be offset by positive performance in current taxes and charges for services accounts. |

EXPENDITURE REPORT

Note: At this point in time there has been 9 pay periods. There are 26 pay periods in the fiscal year. For the most part salary accounts should be 34.6% expended (% expended is shown on the last column of report). Salary accounts below 34.6% will result in savings due to open positions (for some period of time). Yellow highlight points out these salary accounts.

PAGE TICK MARK

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|---------|---|---|
| 4, 6, 9 | - | A transfer request is forthcoming to balance various retirement accounts (salmon highlights) due to new employees entering the defined contribution plan (pension plan is closed to new employees). |
| 6 | F | Salaries SSO to be reimbursed by St. Rose School. |
| 9, 10 | G | Various public works accounts need balancing. A transfer request is forthcoming. |
| 11 | H | Utility accounts in the public building maintenance function are reimbursed for BOE usage. |
| 12 | I | BOE expenditures are added to this report at fiscal year end. BOE has their own data base from which to report detail accounts. |

POWERSCHOOL
DATE: 10/28/2021
TIME: 14:13:58

NEWTOWN MUNICIPAL CENTER
REVENUE STATUS REPORT

PAGE NUMBER: 1
REVSTA11

SELECTION CRITERIA: orgn.fund='101'
ACCOUNTING PERIOD: 4/22

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

FUND-101 GENERAL FUND
FUNCTION-01 PROPERTY TAXES

ACCOUNT - - - -	TITLE - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
4100	CURRENT TAXES	110,768,056.00	.00	.00	61,095,406.63	49,672,649.37	55.16
4101	DELINQUENT TAXES	550,000.00	.00	.00	187,231.80	362,768.20	34.04
4102	INTEREST & PENALTIES	375,000.00	.00	.00	100,813.69	274,186.31	26.88
4103	SUPPL MOTOR VEHICLE	1,110,000.00	.00	.00	.00	1,110,000.00	.00
4109	TELCOM TAXES	47,000.00	.00	.00	.00	47,000.00	.00
TOTAL	PROPERTY TAXES	112,850,056.00	.00	.00	61,383,452.12	51,466,603.88	54.39
FUNCTION-02 INTERGOVERNMENTAL							
4210	IN LIEU OF TAXES	456,363.00	.00	.00	507,894.16	-51,531.16	111.29
4215	VETERANS ADDL EXEMPT	16,059.00	.00	.00	.00	16,059.00	.00
4220	TOTALLY DISABLED	1,398.00	.00	.00	.00	1,398.00	.00
4225	MUNICIPAL PROJECTS	235,371.00	.00	.00	.00	235,371.00	.00
4230	TOWN AID FOR ROADS	470,587.00	.00	.00	235,276.10	235,310.90	50.00
4235	STATE REVENUE SHARING	267,960.00	.00	.00	180,487.28	87,472.72	67.36
4240	MASHANTUCKET PEQUOT GRAN	829,098.00	.00	.00	.00	829,098.00	.00
4250	LOCIP GRANT	206,461.00	.00	.00	.00	206,461.00	.00
4255	EDUCATION COST SHARING	4,495,691.00	.00	.00	.00	4,495,691.00	.00
4270	HEALTH SVS - ST ROSE	22,170.00	.00	.00	.00	22,170.00	.00
4280	OTHER STATE GRANTS	25,000.00	.00	.00	9,588.47	15,411.53	38.35
TOTAL	INTERGOVERNMENTAL	7,026,158.00	.00	.00	933,246.01	6,092,911.99	13.28
FUNCTION-03 CHARGES FOR SERVICES							
4305	TOWN CLERK CONVEYANCE	600,000.00	59,632.06	.00	362,104.34	237,895.66	60.35
4310	TOWN CLERK - OTHER	225,000.00	24,517.00	.00	99,656.05	125,343.95	44.29
4315	BUILDING PERMITS	550,000.00	44,689.00	.00	218,040.38	331,959.62	39.64
4320	PARK & REC PROGRAMS	200,000.00	850.00	.00	46,639.45	153,360.55	23.32
4325	TRANSFER STA FEES	475,000.00	14,604.91	.00	151,193.74	323,806.26	31.83
4330	OTHER PERMITS	5,000.00	350.00	.00	675.00	4,325.00	13.50
4337	SEWER/WATER	135,000.00	135,000.00	.00	135,000.00	.00	100.00
4340	SCHOOL ACTIVITIES	30,000.00	.00	.00	.00	30,000.00	.00
4345	LAND USE PERMITS	60,000.00	9,989.45	.00	24,646.10	35,353.90	41.08
4350	TUITION	32,340.00	2,020.00	.00	12,372.50	19,967.50	38.26
4355	SR CTR MEMBERSHIP	20,000.00	635.00	.00	5,605.00	14,395.00	28.03
TOTAL	CHARGES FOR SERVICES	2,332,340.00	292,287.42	.00	1,055,932.56	1,276,407.44	45.27
FUNCTION-04 INVESTMENT INCOME							
4400	INTEREST	500,000.00	.00	.00	66,245.88	433,754.12	13.25
TOTAL	INVESTMENT INCOME	500,000.00	.00	.00	66,245.88	433,754.12	13.25
FUNCTION-05 OTHER							
4500	MISCELLANEOUS REVENUE	211,000.00	11,866.50	.00	162,946.26	48,053.74	77.23
TOTAL	OTHER	211,000.00	11,866.50	.00	162,946.26	48,053.74	77.23
FUNCTION-06 OTHER FINANCING SOURCES							
4600	TRANSFER IN	300,000.00	.00	.00	.00	300,000.00	.00

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FUND-101 GENERAL FUND
FUNCTION-06 OTHER FINANCING SOURCES

ACCOUNT - - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
TOTAL OTHER FINANCING SOURCES	300,000.00	.00	.00	.00	300,000.00	.00
TOTAL REPORT	123,219,554.00	304,153.92	.00	63,601,822.83	59,617,731.17	51.62

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FUND-101 GENERAL FUND
DEPARTMENT-100 SELECTMEN

ACCOUNT	- - - - TITLE - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5110	SALARIES - REGULAR	181,970.00	21,445.86	.00	62,908.18	119,061.82	34.57
5210	GROUP INSURANCE	23,025.00	134.62	.00	21,960.72	1,064.28	95.38
5220	SOCIAL SEC CONTRI	13,921.00	1,603.27	.00	4,867.70	9,053.30	34.97
5230	RETIREMENT CONTRI	13,344.00	.00	.00	13,344.00	.00	100.00
5290	OTHER EMPL BENEFITS	8,000.00	560.69	.00	4,060.23	3,939.77	50.75
5350	PROF SVS - LEGAL	200,000.00	9,932.80	42,506.50	39,387.70	118,105.80	40.95
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	.00	2,000.00	.00
5611	OFFICE SUPPLIES	1,500.00	56.76	.00	342.92	1,157.08	22.86
5800	OTHER EXPENDITURES	4,000.00	.00	.00	941.26	3,058.74	23.53
	TOTAL SELECTMEN	447,760.00	33,734.00	42,506.50	147,812.71	257,440.79	42.50
DEPARTMENT-105 SELECTMEN - OTHER							
5220	SOCIAL SEC CONTRI	3,500.00	413.81	.00	1,013.99	2,486.01	28.97
5430	REPAIR & MAINTENANC	1,500.00	.00	.00	.00	1,500.00	.00
5443	COPIER LEASING	43,000.00	2,826.10	22,658.53	7,997.47	12,344.00	71.29
5531	POSTAGE	50,000.00	5,339.12	15,989.86	17,374.85	16,635.29	66.73
5540	ADVERTISING	20,000.00	481.00	.00	3,827.85	16,172.15	19.14
5590	MEETING CLERKS	50,000.00	5,670.00	5,625.00	14,823.78	29,551.22	40.90
	TOTAL SELECTMEN - OTHER	168,000.00	14,730.03	44,273.39	45,037.94	78,688.67	53.16
DEPARTMENT-108 HUMAN RESOURCES							
5110	SALARIES - REGULAR	82,203.00	9,484.95	.00	28,431.72	53,771.28	34.59
5210	GROUP INSURANCE	17,425.00	24.88	.00	16,968.52	456.48	97.38
5220	SOCIAL SEC CONTRI	6,289.00	690.99	.00	2,071.19	4,217.81	32.93
5230	RETIREMENT CONTRI	4,110.00	474.24	.00	1,421.57	2,688.43	34.59
5310	PROF SVS - OFFICIAL	10,999.00	.00	1,068.00	3,445.89	6,485.11	41.04
5580	DUES, TRAVEL & EDUC	1,000.00	.00	.00	.00	1,000.00	.00
	TOTAL HUMAN RESOURCES	122,026.00	10,675.06	1,068.00	52,338.89	68,619.11	43.77
DEPARTMENT-110 SOCIAL SERVICES							
5110	SALARIES - REGULAR	240,530.00	27,753.57	.00	83,187.12	157,342.88	34.58
5210	GROUP INSURANCE	41,548.00	257.07	.00	39,556.62	1,991.38	95.21
5220	SOCIAL SEC CONTRI	18,401.00	2,009.70	.00	6,023.46	12,377.54	32.73
5230	RETIREMENT CONTRI	13,993.00	1,136.76	.00	7,548.21	6,444.79	53.94
5301	FEES & PROF SERVICE	4,000.00	.00	.00	495.00	3,505.00	12.38
5580	DUES, TRAVEL & EDUC	4,000.00	.00	.00	.00	4,000.00	.00
5611	OFFICE SUPPLIES	2,500.00	.00	.00	105.14	2,394.86	4.21
5800	OTHER EXPENDITURES	1,999.00	.00	.00	.00	1,999.00	.00
5810	CONTRIBUTIONS TO IN	5,000.00	.00	.00	1,105.16	3,894.84	22.10
	TOTAL SOCIAL SERVICES	331,971.00	31,157.10	.00	138,020.71	193,950.29	41.58
DEPARTMENT-140 TAX COLLECTOR							
5110	SALARIES - REGULAR	241,004.00	27,808.05	.00	83,356.35	157,647.65	34.59
5115	SALARIES - PART TIM	7,053.00	1,425.00	.00	1,560.00	5,493.00	22.12
5117	SALARIES - SEASONAL	5,000.00	.00	.00	2,992.50	2,007.50	59.85
5130	SALARIES - OVERTIME	7,500.00	.00	.00	2,788.45	4,711.55	37.18

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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	87,652.00	199.11	.00	86,107.16	1,544.84	98.24
5220	SOCIAL SEC CONTRI	19,933.00	2,085.89	.00	6,488.11	13,444.89	32.55
5230	RETIREMENT CONTRI	22,845.00	.00	.00	22,845.00	.00	100.00
5580	DUES, TRAVEL & EDUC	1,000.00	30.00	70.00	230.00	700.00	30.00
5611	OFFICE SUPPLIES	3,800.00	46.40	104.56	1,931.16	1,764.28	53.57
TOTAL TAX COLLECTOR		395,787.00	31,594.45	174.56	208,298.73	187,313.71	52.67
DEPARTMENT-150 PURCHASING							
5110	SALARIES - REGULAR	47,565.00	10,510.50	.00	31,505.86	16,059.14	66.24
5210	GROUP INSURANCE	23,551.00	.00	.00	22,623.00	928.00	96.06
5220	SOCIAL SEC CONTRI	3,639.00	740.52	.00	2,276.12	1,362.88	62.55
5230	RETIREMENT CONTRI	2,378.00	525.54	.00	1,575.33	802.67	66.25
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	.00	500.00	.00
TOTAL PURCHASING		77,633.00	11,776.56	.00	57,980.31	19,652.69	74.69
DEPARTMENT-170 TOWN CLERK							
5110	SALARIES - REGULAR	191,652.00	19,725.21	.00	58,396.07	133,255.93	30.47
5210	GROUP INSURANCE	64,751.00	124.23	.00	63,852.16	898.84	98.61
5220	SOCIAL SEC CONTRI	14,661.00	1,429.49	.00	4,230.16	10,430.84	28.85
5230	RETIREMENT CONTRI	13,275.00	247.29	.00	14,016.27	-741.27	105.58
5310	PROF SVS - OFFICIAL	500.00	.00	.00	.00	500.00	.00
5550	PRINTING,BINDING &	20,000.00	1,780.10	2,065.01	7,590.76	10,344.23	48.28
5580	DUES, TRAVEL & EDUC	2,000.00	65.74	.00	290.74	1,709.26	14.54
5611	OFFICE SUPPLIES	2,600.00	.00	47.00	428.71	2,124.29	18.30
TOTAL TOWN CLERK		309,439.00	23,372.06	2,112.01	148,804.87	158,522.12	48.77
DEPARTMENT-180 REGISTRARS							
5110	SALARIES - REGULAR	71,656.00	8,268.00	.00	24,783.84	46,872.16	34.59
5115	SALARIES - PART TIM	20,000.00	2,335.50	.00	5,283.72	14,716.28	26.42
5117	SALARIES - SEASONAL	33,000.00	.00	.00	.00	33,000.00	.00
5220	SOCIAL SEC CONTRI	9,536.00	820.07	.00	2,248.29	7,287.71	23.58
5430	REPAIR & MAINTENANC	2,250.00	.00	.00	2,250.00	.00	100.00
5580	DUES, TRAVEL & EDUC	3,500.00	700.00	.00	1,500.00	2,000.00	42.86
5611	OFFICE SUPPLIES	1,800.00	.00	213.20	.00	1,586.80	11.84
5800	OTHER EXPENDITURES	28,000.00	.00	334.00	173.00	27,493.00	1.81
TOTAL REGISTRARS		169,742.00	12,123.57	547.20	36,238.85	132,955.95	21.67
DEPARTMENT-190 TAX ASSESSOR							
5110	SALARIES - REGULAR	245,172.00	17,471.29	5,800.00	54,183.40	185,188.60	24.47
5130	SALARIES - OVERTIME	.00	-11.18	.00	.00	.00	.00
5210	GROUP INSURANCE	48,338.00	110.50	.00	47,030.44	1,307.56	97.29
5220	SOCIAL SEC CONTRI	19,571.00	1,233.51	.00	3,711.58	15,859.42	18.96
5230	RETIREMENT CONTRI	19,438.00	499.74	.00	16,214.28	3,223.72	83.42
5290	OTHER EMPL BENEFITS	325.00	.00	.00	325.00	.00	100.00
5370	PROF SVS - AUDIT	13,660.00	.00	.00	.00	13,660.00	.00
5580	DUES, TRAVEL & EDUC	3,500.00	144.00	.00	384.00	3,116.00	10.97

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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	2,750.00	250.00	.00	507.45	2,242.55	18.45
	TOTAL TAX ASSESSOR	352,754.00	19,697.86	5,800.00	122,356.15	224,597.85	36.33
DEPARTMENT-200 FINANCE							
5110	SALARIES - REGULAR	390,956.00	41,191.89	.00	131,302.25	259,653.75	33.58
5210	GROUP INSURANCE	87,911.00	527.19	.00	86,173.44	1,737.56	98.02
5220	SOCIAL SEC CONTRI	29,908.00	3,034.06	.00	9,630.02	20,277.98	32.20
5230	RETIREMENT CONTRI	47,222.00	.00	.00	47,222.00	.00	100.00
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	539.88	1,460.12	26.99
5611	OFFICE SUPPLIES	4,500.00	71.66	668.15	1,882.53	1,949.32	56.68
5800	OTHER EXPENDITURES	2,199.00	.00	.00	.00	2,199.00	.00
	TOTAL FINANCE	564,696.00	44,824.80	668.15	276,750.12	287,277.73	49.13
DEPARTMENT-205 TECHNOLOGY							
5110	SALARIES - REGULAR	329,231.00	36,384.69	.00	112,765.18	216,465.82	34.25
5210	GROUP INSURANCE	57,966.00	219.94	.00	56,037.10	1,928.90	96.67
5220	SOCIAL SEC CONTRI	25,186.00	2,651.80	.00	8,226.51	16,959.49	32.66
5230	RETIREMENT CONTRI	19,518.00	1,501.38	.00	11,069.48	8,448.52	56.71
5301	FEES & PROF SERVICE	35,000.00	.00	150.00	622.80	34,227.20	2.21
5445	SOFTWARE/HARDWARE M	302,785.00	.00	10,844.11	139,554.36	152,386.53	49.67
5580	DUES, TRAVEL & EDUC	8,000.00	.00	.00	.00	8,000.00	.00
5611	OFFICE SUPPLIES	8,500.00	.00	43.39	1,030.66	7,425.95	12.64
5744	MACH & EQUIP - TECH	30,000.00	.00	13,127.25	8,350.72	8,522.03	71.59
	TOTAL TECHNOLOGY	816,186.00	40,757.81	24,164.75	337,656.81	454,364.44	44.33
DEPARTMENT-220 SENIOR SERVICES							
5110	SALARIES - REGULAR	57,521.00	6,350.55	.00	18,737.21	38,783.79	32.57
5115	SALARIES - PART TIM	16,000.00	1,830.22	.00	5,182.25	10,817.75	32.39
5210	GROUP INSURANCE	26,327.00	34.35	.00	26,060.02	266.98	98.99
5220	SOCIAL SEC CONTRI	5,546.00	595.99	.00	1,767.44	3,778.56	31.87
5230	RETIREMENT CONTRI	4,767.00	83.94	.00	4,257.08	509.92	89.30
5510	SENIOR BUS CONTRACT	160,700.00	13,391.63	107,133.36	53,566.64	.00	100.00
5580	DUES, TRAVEL & EDUC	700.00	.00	.00	.00	700.00	.00
5611	OFFICE SUPPLIES	1,500.00	81.67	787.42	763.22	-50.64	103.38
5800	OTHER EXPENDITURES	51,969.00	2,615.00	196.00	8,998.59	42,774.41	17.69
	TOTAL SENIOR SERVICES	325,030.00	24,983.35	108,116.78	119,332.45	97,580.77	69.98
DEPARTMENT-230 TH BOARD OF MGRS							
5210	GROUP INSURANCE	49,945.00	45.85	.00	49,668.40	276.60	99.45
5230	RETIREMENT CONTRI	5,760.00	.00	.00	5,760.00	.00	100.00
5820	CONTRIBUTIONS TO OU	139,329.00	.00	.00	139,329.00	.00	100.00
	TOTAL TH BOARD OF MGRS	195,034.00	45.85	.00	194,757.40	276.60	99.86
DEPARTMENT-240 UNEMPLOYMENT							
5250	UNEMPLOYMENT	8,000.00	.00	.00	.00	8,000.00	.00
	TOTAL UNEMPLOYMENT	8,000.00	.00	.00	.00	8,000.00	.00

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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	8,400.00	.00	.00	.00	8,400.00	.00
	TOTAL PROBATE COURT	8,400.00	.00	.00	.00	8,400.00	.00
DEPARTMENT-270 OPEB CONTRI							
5210	GROUP INSURANCE	81,663.00	.00	.00	81,663.00	.00	100.00
5270	OPEB	100,000.00	.00	.00	100,000.00	.00	100.00
	TOTAL OPEB CONTRI	181,663.00	.00	.00	181,663.00	.00	100.00
DEPARTMENT-280 PROF ORG							
5800	OTHER EXPENDITURES	40,658.00	.00	.00	41,108.00	-450.00	101.11
	TOTAL PROF ORG	40,658.00	.00	.00	41,108.00	-450.00	101.11
DEPARTMENT-300 COMMUNICATIONS							
5110	SALARIES - REGULAR	614,885.00	65,514.25	.00	196,701.57	418,183.43	31.99
5130	SALARIES - OVERTIME	84,000.00	20,032.24	.00	56,886.99	27,113.01	67.72
5210	GROUP INSURANCE	111,274.00	444.20	.00	107,242.71	4,031.29	96.38
5220	SOCIAL SEC CONTRI	53,465.00	6,336.15	.00	18,787.58	34,677.42	35.14
5230	RETIREMENT CONTRI	42,850.00	1,085.66	.00	32,215.88	10,634.12	75.18
5290	OTHER EMPL BENEFITS	2,000.00	.00	.00	.00	2,000.00	.00
5430	REPAIR & MAINTENANC	35,000.00	.00	.00	.00	35,000.00	.00
5442	RENTAL OF EQUIPMENT	233,100.00	16,310.59	3,138.30	90,306.22	139,655.48	40.09
5501	OTHER PURCHASED SER	1,500.00	.00	.00	.00	1,500.00	.00
5580	DUES, TRAVEL & EDUC	2,000.00	.00	.00	244.16	1,755.84	12.21
5611	OFFICE SUPPLIES	400.00	30.61	.00	43.59	356.41	10.90
	TOTAL COMMUNICATIONS	1,180,474.00	109,753.70	3,138.30	502,428.70	674,907.00	42.83
DEPARTMENT-310 POLICE							
5110	SALARIES - REGULAR	4,331,234.00	446,447.18	.00	1,400,921.06	2,930,312.94	32.34
5117	SALARIES - SEASONAL	22,250.00	.00	.00	.00	22,250.00	.00
5118	SALARIES - SSO	.00	5,581.92	.00	7,999.26	-7,999.26	.00
5130	SALARIES - OVERTIME	162,980.00	23,369.15	.00	55,036.88	107,943.12	33.77
5210	GROUP INSURANCE	885,731.00	867.06	.00	861,930.40	23,800.60	97.31
5220	SOCIAL SEC CONTRI	345,510.00	34,906.00	.00	107,680.81	237,829.19	31.17
5230	RETIREMENT CONTRI	1,221,238.00	7,936.77	.00	1,202,101.52	19,136.48	98.43
5290	OTHER EMPL BENEFITS	81,800.00	1,857.70	.00	21,613.69	60,186.31	26.42
5445	SOFTWARE/HARDWARE M	80,649.00	1,773.58	1,046.25	32,729.83	46,872.92	41.88
5501	OTHER PURCHASED SER	23,000.00	.00	.00	5,470.35	17,529.65	23.78
5505	CONTRACTUAL SERVICE	47,550.00	150.00	450.00	5,150.00	41,950.00	11.78
5580	DUES, TRAVEL & EDUC	54,900.00	145.82	1,364.48	5,508.46	48,027.06	12.52
5611	OFFICE SUPPLIES	4,500.00	909.28	.00	1,326.64	3,173.36	29.48
5742	MACH & EQUIP - VEHI	91,044.00	.00	.00	.00	91,044.00	.00
5746	EQUIPMENT	35,175.00	.00	.00	2,832.28	32,342.72	8.05
5800	OTHER EXPENDITURES	10,750.00	335.00	46.92	734.79	9,968.29	7.27
	TOTAL POLICE	7,398,311.00	524,279.46	2,907.65	3,711,035.97	3,684,367.38	50.20

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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	191,140.00	22,054.71	.00	65,061.75	126,078.25	34.04
5115	SALARIES - PART TIM	21,901.00	2,091.75	.00	7,494.00	14,407.00	34.22
5210	GROUP INSURANCE	27,702.00	121.13	.00	26,397.67	1,304.33	95.29
5220	SOCIAL SEC CONTRI	16,298.00	1,813.47	.00	5,501.68	10,796.32	33.76
5230	RETIREMENT CONTRI	18,198.00	336.99	.00	18,871.98	-673.98	103.70
5290	OTHER EMPL BENEFITS	323,500.00	23,989.60	14.65	25,395.79	298,089.56	7.85
5310	PROF SVS - OFFICIAL	18,600.00	727.00	1,065.00	1,073.00	16,462.00	11.49
5411	WATER/SEWERAGE	3,000.00	130.35	.00	652.59	2,347.41	21.75
5412	HYDRANTS	87,000.00	7,216.33	5,682.30	20,497.31	60,820.39	30.09
5430	REPAIR & MAINTENANC	48,475.00	652.25	720.00	6,426.18	41,328.82	14.74
5435	RADIO & PAGER SERVI	21,360.00	754.40	.00	998.33	20,361.67	4.67
5436	TRUCK REPAIR	83,100.00	2,166.64	16.79	3,757.16	79,326.05	4.54
5520	INSURANCE, OTHER TH	76,284.00	8,815.00	.00	31,315.00	44,969.00	41.05
5580	DUES, TRAVEL & EDUC	73,000.00	4,650.00	2,495.00	12,848.19	57,656.81	21.02
5611	OFFICE SUPPLIES	1,500.00	.00	26.45	.00	1,473.55	1.76
5621	ENERGY - NATURAL GA	16,000.00	611.99	.00	1,830.02	14,169.98	11.44
5622	ENERGY - ELECTRICIT	52,200.00	4,254.91	.00	15,114.78	37,085.22	28.96
5623	ENERGY - BOTTLED GA	7,000.00	.00	.00	319.98	6,680.02	4.57
5624	ENERGY - OIL/NATURA	19,000.00	.00	592.29	.00	18,407.71	3.12
5745	FIRE EQUIPMENT	60,108.00	66.98	2,159.65	3,451.02	54,497.33	9.33
5749	CAPITAL OUTLAY	102,740.00	13,310.47	1,652.46	30,556.03	70,531.51	31.35
5820	CONTRIBUTIONS TO OU	145,000.00	.00	72,500.00	72,500.00	.00	100.00
TOTAL FIRE		1,413,106.00	93,763.97	86,924.59	350,062.46	976,118.95	30.92
DEPARTMENT-330 EMERGENCY MGT							
5115	SALARIES - PART TIM	16,925.00	650.00	1,562.50	7,162.50	8,200.00	51.55
5220	SOCIAL SEC CONTRI	1,295.00	49.73	.00	428.44	866.56	33.08
5310	PROF SVS - OFFICIAL	6,500.00	1,600.00	.00	1,600.00	4,900.00	24.62
5505	CONTRACTUAL SERVICE	28,725.00	.00	.00	14,802.64	13,922.36	51.53
5580	DUES, TRAVEL & EDUC	3,000.00	.00	.00	90.00	2,910.00	3.00
5611	OFFICE SUPPLIES	1,000.00	.00	.00	36.25	963.75	3.63
5622	ENERGY - ELECTRICIT	4,200.00	280.10	.00	875.37	3,324.63	20.84
5624	ENERGY - OIL/NATURA	2,000.00	226.50	.00	226.50	1,773.50	11.33
TOTAL EMERGENCY MGT		63,645.00	2,806.33	1,562.50	25,221.70	36,860.80	42.08
DEPARTMENT-340 ANIMAL CONTROL							
5110	SALARIES - REGULAR	87,598.00	10,349.27	.00	30,433.00	57,165.00	34.74
5115	SALARIES - PART TIM	33,538.00	5,711.92	.00	17,773.90	15,764.10	53.00
5210	GROUP INSURANCE	29,823.00	409.13	.00	29,572.58	250.42	99.16
5220	SOCIAL SEC CONTRI	9,267.00	1,195.77	.00	3,589.09	5,677.91	38.73
5230	RETIREMENT CONTRI	8,340.00	165.73	.00	8,807.30	-467.30	105.60
5290	OTHER EMPL BENEFITS	2,500.00	.00	.00	.00	2,500.00	.00
5330	PROF SVS - OTHER	500.00	.00	.00	.00	500.00	.00
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	.00	500.00	.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
5611	OFFICE SUPPLIES	500.00	.00	.00	.00	500.00	.00
	TOTAL ANIMAL CONTROL	172,566.00	17,831.82	.00	90,175.87	82,390.13	52.26
DEPARTMENT-350	INSURANCE						
5520	INSURANCE, OTHER TH	1,100,500.00	288.48	510,637.54	551,415.86	38,446.60	96.51
5800	OTHER EXPENDITURES	10,000.00	37.00	.00	280.99	9,719.01	2.81
	TOTAL INSURANCE	1,110,500.00	325.48	510,637.54	551,696.85	48,165.61	95.66
DEPARTMENT-360	LAKE AUTHORITIES						
5501	OTHER PURCHASED SER	53,735.00	.00	.00	53,735.00	.00	100.00
	TOTAL LAKE AUTHORITIES	53,735.00	.00	.00	53,735.00	.00	100.00
DEPARTMENT-370	HEALTH DISTRICT						
5210	GROUP INSURANCE	99,880.00	150.32	.00	98,662.28	1,217.72	98.78
5230	RETIREMENT CONTRI	30,468.00	.00	.00	23,259.00	7,209.00	76.34
5501	OTHER PURCHASED SER	290,000.00	.00	.00	.00	290,000.00	.00
	TOTAL HEALTH DISTRICT	420,348.00	150.32	.00	121,921.28	298,426.72	29.00
DEPARTMENT-410	CHILDREN'S ADVENT CTR						
5210	GROUP INSURANCE	106,611.00	147.24	.00	105,236.09	1,374.91	98.71
5230	RETIREMENT CONTRI	34,854.00	317.27	.00	34,151.59	702.41	97.98
	TOTAL CHILDREN'S ADVENT CTR	141,465.00	464.51	.00	139,387.68	2,077.32	98.53
DEPARTMENT-415	OUTSIDE AGENCIES						
5820	CONTRIBUTIONS TO OU	83,945.00	.00	.00	54,195.00	29,750.00	64.56
	TOTAL OUTSIDE AGENCIES	83,945.00	.00	.00	54,195.00	29,750.00	64.56
DEPARTMENT-426	NW SAFETY COMM						
5501	OTHER PURCHASED SER	11,590.00	.00	5,744.50	5,744.50	101.00	99.13
	TOTAL NW SAFETY COMM	11,590.00	.00	5,744.50	5,744.50	101.00	99.13
DEPARTMENT-432	EMERG MEDICAL SVS.						
5501	OTHER PURCHASED SER	270,000.00	40,000.00	136,145.00	133,855.00	.00	100.00
	TOTAL EMERG MEDICAL SVS.	270,000.00	40,000.00	136,145.00	133,855.00	.00	100.00
DEPARTMENT-433	YOUTH & FAMILY SVS						
5210	GROUP INSURANCE	36,466.00	304.71	.00	33,917.54	2,548.46	93.01
5820	CONTRIBUTIONS TO OU	266,000.00	49,027.71	147,083.13	49,027.71	69,889.16	73.73
	TOTAL YOUTH & FAMILY SVS	302,466.00	49,332.42	147,083.13	82,945.25	72,437.62	76.05
DEPARTMENT-437	NW CT EMS COUNCIL						
5501	OTHER PURCHASED SER	250.00	.00	.00	.00	250.00	.00
	TOTAL NW CT EMS COUNCIL	250.00	.00	.00	.00	250.00	.00
DEPARTMENT-442	NEWTOWN PARADE COMM						
5520	INSURANCE, OTHER TH	1,400.00	.00	.00	.00	1,400.00	.00

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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
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	1,040.00	.00	100.00
TOTAL NW CONSERV DISTRICT		1,040.00	.00	.00	1,040.00	.00	100.00
DEPARTMENT-460 BUILDING OFFICIAL							
5110 SALARIES - REGULAR		281,265.00	29,788.29	.00	89,292.23	191,972.77	31.75
5210 GROUP INSURANCE		100,868.00	207.41	.00	99,686.32	1,181.68	98.83
5220 SOCIAL SEC CONTRI		21,517.00	2,172.99	.00	6,514.66	15,002.34	30.28
5230 RETIREMENT CONTRI		26,778.00	237.99	.00	27,491.39	-713.39	102.66
5290 OTHER EMPL BENEFITS		1,000.00	.00	.00	650.00	350.00	65.00
5580 DUES, TRAVEL & EDUC		1,000.00	.00	.00	90.00	910.00	9.00
5611 OFFICE SUPPLIES		2,400.00	.00	40.47	.00	2,359.53	1.69
TOTAL BUILDING OFFICIAL		434,828.00	32,406.68	40.47	223,724.60	211,062.93	51.46
DEPARTMENT-490 LAND USE							
5110 SALARIES - REGULAR		411,577.00	46,301.64	.00	140,480.64	271,096.36	34.13
5210 GROUP INSURANCE		95,559.00	410.55	.00	92,257.26	3,301.74	96.54
5220 SOCIAL SEC CONTRI		31,486.00	3,406.99	.00	10,348.05	21,137.95	32.87
5230 RETIREMENT CONTRI		39,185.00	234.39	.00	39,887.03	-702.03	101.79
5290 OTHER EMPL BENEFITS		1,000.00	.00	.00	325.00	675.00	32.50
5340 PROF SVS - TECHNICA		2,250.00	.00	.00	85.00	2,165.00	3.78
5350 PROF SVS - LEGAL		70,000.00	3,017.47	.00	7,498.67	62,501.33	10.71
5505 CONTRACTUAL SERVICE		44,000.00	.00	.00	9,420.50	34,579.50	21.41
5550 PRINTING,BINDING &		20,000.00	110.20	5,440.60	1,710.20	12,849.20	35.75
5580 DUES, TRAVEL & EDUC		3,000.00	.00	.00	29.00	2,971.00	.97
5611 OFFICE SUPPLIES		2,400.00	38.72	188.06	115.30	2,096.64	12.64
5749 CAPITAL OUTLAY		2,000.00	1,080.80	.00	1,752.51	247.49	87.63
TOTAL LAND USE		722,457.00	54,600.76	5,628.66	303,909.16	412,919.18	42.85
DEPARTMENT-500 HIGHWAY							
5110 SALARIES - REGULAR		2,751,143.00	313,575.69	.00	925,124.03	1,826,018.97	33.63
5130 SALARIES - OVERTIME		45,000.00	28,178.74	.00	68,446.83	-23,446.83	152.10
5210 GROUP INSURANCE		681,256.00	2,529.35	.00	661,316.98	19,939.02	97.07
5220 SOCIAL SEC CONTRI		213,905.00	25,074.00	.00	73,002.27	140,902.73	34.13
5230 RETIREMENT CONTRI		241,523.00	3,000.42	.00	229,646.78	11,876.22	95.08
5290 OTHER EMPL BENEFITS		46,100.00	3,377.06	5,311.32	15,886.08	24,902.60	45.98
5301 FEES & PROF SERVICE		15,000.00	1,250.00	10,000.00	5,000.00	.00	100.00
5430 REPAIR & MAINTENANC		482,600.00	47,576.98	20,840.13	152,623.16	309,136.71	35.94
5505 CONTRACTUAL SERVICE		650,000.00	123,979.31	209,944.35	422,448.18	17,607.47	97.29
5580 DUES, TRAVEL & EDUC		8,000.00	.00	95.00	760.00	7,145.00	10.69
5611 OFFICE SUPPLIES		1,600.00	68.05	12.91	519.57	1,067.52	33.28
5625 ENERGY - GASOLINE/D		226,500.00	23,678.93	.00	83,141.66	143,358.34	36.71
5626 STREET LIGHTS		45,000.00	3,047.87	28,736.54	8,768.46	7,495.00	83.34
5650 CONSTRUCTION SUPPLI		30,000.00	9,301.13	5,329.65	27,386.63	-2,716.28	109.05

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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
5651	STREET SIGNS	18,000.00	630.00	.00	5,681.50	12,318.50	31.56
5652	DRAINAGE MATERIALS	100,000.00	7,658.52	72,803.00	28,599.77	-1,402.77	101.40
5653	ROAD PATCHING MATER	85,000.00	5,906.06	1,000.00	36,310.12	47,689.88	43.89
5735	ROAD IMPROVEMENTS	2,500,000.00	108,883.01	1,509,871.74	986,709.95	3,418.31	99.86
5749	CAPITAL OUTLAY	92,000.00	.00	25,000.00	17,634.38	49,365.62	46.34
	TOTAL HIGHWAY	8,232,627.00	707,715.12	1,888,944.64	3,749,006.35	2,594,676.01	68.48
DEPARTMENT-510 WINTER MAINT							
5130	SALARIES - OVERTIME	180,000.00	.00	.00	.00	180,000.00	.00
5220	SOCIAL SEC CONTRI	13,770.00	.00	.00	.00	13,770.00	.00
5505	CONTRACTUAL SERVICE	160,000.00	62,097.63	16,445.45	122,566.63	20,987.92	86.88
5660	SAND	60,608.00	.00	39,900.00	.00	20,708.00	65.83
5661	TREATED SALT	185,766.00	75,390.94	70,169.06	75,390.94	40,206.00	78.36
5747	MACH & EQUIP - WINT	25,000.00	.00	.00	.00	25,000.00	.00
	TOTAL WINTER MAINT	625,144.00	137,488.57	126,514.51	197,957.57	300,671.92	51.90
DEPARTMENT-515 TRANSFER STA							
5110	SALARIES - REGULAR	192,722.00	12,293.60	.00	26,810.56	165,911.44	13.91
5130	SALARIES - OVERTIME	25,000.00	3,760.19	.00	15,362.27	9,637.73	61.45
5210	GROUP INSURANCE	44,008.00	123.70	.00	43,034.66	973.34	97.79
5220	SOCIAL SEC CONTRI	16,656.00	1,144.67	.00	3,033.53	13,622.47	18.21
5230	RETIREMENT CONTRI	18,349.00	.00	.00	18,349.00	.00	100.00
5290	OTHER EMPL BENEFITS	3,868.00	127.61	.00	275.43	3,592.57	7.12
5430	REPAIR & MAINTENANC	3,000.00	.00	1,860.05	939.74	200.21	93.33
5505	CONTRACTUAL SERVICE	1,233,950.00	83,994.86	896,046.12	349,862.48	-11,958.60	100.97
5580	DUES, TRAVEL & EDUC	500.00	.00	.00	.00	500.00	.00
5610	GENERAL SUPPLIES	3,000.00	35.46	.00	1,554.40	1,445.60	51.81
5622	ENERGY - ELECTRICIT	4,600.00	573.37	8,204.67	1,115.92	-4,720.59	202.62
	TOTAL TRANSFER STA	1,545,653.00	102,053.46	906,110.84	460,337.99	179,204.17	88.41
DEPARTMENT-550 PARKS & RECR							
5110	SALARIES - REGULAR	1,025,512.00	119,255.73	.00	350,454.56	675,057.44	34.17
5115	SALARIES - PART TIM	73,094.00	5,556.21	.00	22,395.34	50,698.66	30.64
5117	SALARIES - SEASONAL	244,083.00	587.38	.00	167,711.22	76,371.78	68.71
5130	SALARIES - OVERTIME	62,000.00	6,698.40	.00	24,643.63	37,356.37	39.75
5210	GROUP INSURANCE	290,215.00	868.87	.00	285,760.07	4,454.93	98.46
5220	SOCIAL SEC CONTRI	107,459.00	9,622.64	.00	41,826.54	65,632.46	38.92
5230	RETIREMENT CONTRI	84,474.00	1,868.19	.00	72,846.06	11,627.94	86.23
5290	OTHER EMPL BENEFITS	15,350.00	40.00	700.00	11,220.96	3,429.04	77.66
5505	CONTRACTUAL SERVICE	300,000.00	27,616.56	22,542.11	99,776.03	177,681.86	40.77
5580	DUES, TRAVEL & EDUC	10,000.00	.00	.00	2,329.00	7,671.00	23.29
5610	GENERAL SUPPLIES	12,000.00	444.25	.00	6,885.81	5,114.19	57.38
5611	OFFICE SUPPLIES	3,000.00	32.11	64.06	361.27	2,574.67	14.18
5613	SIGNS	6,000.00	.00	369.50	4,756.85	873.65	85.44
5614	POOL SUPPLIES	32,342.00	203.48	4,038.12	5,429.27	22,874.61	29.27
5615	GENERAL MAINTENANCE	35,900.00	217.05	869.63	4,768.29	30,262.08	15.70

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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
5616	GROUNDS MAINTENANCE	157,731.00	-850.00	2,644.55	2,545.52	152,540.93	3.29
5749	CAPITAL OUTLAY	21,500.00	.00	20,432.59	.00	1,067.41	95.04
	TOTAL PARKS & RECR	2,480,660.00	172,160.87	51,660.56	1,103,710.42	1,325,289.02	46.58
DEPARTMENT-570 CONTINGENCY							
5899	CONTINGENCY	115,000.00	.00	.00	.00	115,000.00	.00
	TOTAL CONTINGENCY	115,000.00	.00	.00	.00	115,000.00	.00
DEPARTMENT-580 DEBT SERVICE							
5860	BOND PRINCIPAL	7,266,991.00	.00	.00	4,569,917.22	2,697,073.78	62.89
5861	BOND INTEREST	2,444,667.00	.00	.00	1,367,961.55	1,076,705.45	55.96
	TOTAL DEBT SERVICE	9,711,658.00	.00	.00	5,937,878.77	3,773,779.23	61.14
DEPARTMENT-600 LEGISLATIVE COUNCIL							
5370	PROF SVS - AUDIT	46,000.00	.00	.00	.00	46,000.00	.00
	TOTAL LEGISLATIVE COUNCIL	46,000.00	.00	.00	.00	46,000.00	.00
DEPARTMENT-650 PUBLIC BLDG MAINT							
5110	SALARIES - REGULAR	85,290.00	5,943.12	.00	17,814.87	67,475.13	20.89
5130	SALARIES - OVERTIME	6,000.00	297.40	.00	1,387.52	4,612.48	23.13
5210	GROUP INSURANCE	47,164.00	41.28	.00	46,845.36	318.64	99.32
5220	SOCIAL SEC CONTRI	6,984.00	459.43	.00	1,415.93	5,568.07	20.27
5230	RETIREMENT CONTRI	4,347.00	.00	.00	2,707.00	1,640.00	62.27
5290	OTHER EMPL BENEFITS	650.00	.00	.00	325.00	325.00	50.00
5411	WATER/SEWERAGE	70,000.00	3,737.72	50,053.96	7,329.51	12,616.53	81.98
5430	REPAIR & MAINTENANC	54,654.00	76.13	30.00	955.60	53,668.40	1.80
5505	CONTRACTUAL SERVICE	214,331.00	13,518.75	104,889.74	44,825.75	64,615.51	69.85
5615	GENERAL MAINTENANCE	6,840.00	137.74	.00	731.89	6,108.11	10.70
5622	ENERGY - ELECTRICIT	250,538.00	22,621.78	206,082.49	77,137.19	-32,681.68	113.04
5624	ENERGY - OIL/NATURA	101,063.00	1,413.09	95,619.90	9,343.57	-3,900.47	103.86
	TOTAL PUBLIC BLDG MAINT	847,861.00	48,246.44	456,676.09	210,819.19	180,365.72	78.73
DEPARTMENT-670 LIBRARY							
5210	GROUP INSURANCE	2,000.00	188.75	.00	694.75	1,305.25	34.74
5230	RETIREMENT CONTRI	24,621.00	2,019.77	.00	14,658.14	9,962.86	59.54
5820	CONTRIBUTIONS TO OU	1,381,000.00	290,113.03	580,226.06	580,226.06	220,547.88	84.03
	TOTAL LIBRARY	1,407,621.00	292,321.55	580,226.06	595,578.95	231,815.99	83.53
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	78,238.00	9,027.36	.00	27,060.07	51,177.93	34.59
5210	GROUP INSURANCE	2,500.00	.00	.00	2,185.00	315.00	87.40
5220	SOCIAL SEC CONTRI	5,985.00	674.13	.00	2,020.71	3,964.29	33.76

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FUND-101 GENERAL FUND
DEPARTMENT-740 ECONOMIC & COMM

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
5230	RETIREMENT CONTRI	7,449.00	.00	.00	7,449.00	.00	100.00
5301	FEES & PROF SERVICE	40,000.00	-174.22	3,724.24	8,493.15	27,782.61	30.54
5580	DUES, TRAVEL & EDUC	2,000.00	23.93	.00	222.35	1,777.65	11.12
5611	OFFICE SUPPLIES	500.00	.00	.00	1.77	498.23	.35
TOTAL ECONOMIC & COMM		136,672.00	9,551.20	3,724.24	47,432.05	85,515.71	37.43
DEPARTMENT-750 GRANTS ADMIN							
5110	SALARIES - REGULAR	24,114.00	2,726.58	.00	8,284.25	15,829.75	34.35
5220	SOCIAL SEC CONTRI	1,845.00	188.01	.00	570.82	1,274.18	30.94
5230	RETIREMENT CONTRI	2,296.00	.00	.00	2,296.00	.00	100.00
TOTAL GRANTS ADMIN		28,255.00	2,914.59	.00	11,151.07	17,103.93	39.47
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-870 FAIRFIELD HILLS AUTH							
5210	GROUP INSURANCE	.00	-4,884.00	.00	.00	.00	.00
5301	FEES & PROF SERVICE	40,000.00	.00	.00	.00	40,000.00	.00
5430	REPAIR & MAINTENANC	.00	-545.00	.00	.00	.00	.00
TOTAL FAIRFIELD HILLS AUTH		40,000.00	-5,429.00	.00	.00	40,000.00	.00
DEPARTMENT-900 BOARD OF EDUCATION							
5890	EDUCATION	79,697,698.00	.00	.00	.00	79,697,698.00	.00
TOTAL BOARD OF EDUCATION		79,697,698.00	.00	.00	.00	79,697,698.00	.00
TOTAL REPORT		123,219,554.00	2,692,210.75	5,143,100.62	20,773,108.32	97,303,345.06	21.03

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TOWN OF NEWTOWN BUDGET CALENDAR

January 2022 (United States)

February 2022

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28					

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31 • 'New Year's Day' day off New Year's Eve	1 New Year's Day
	First Selectman/Finance Director review department budget requests					
2	3	4	5	6	7	8
	First Selectman/Finance Director review department budget requests					
9	10	11	12	13	14	15
16	17 • Martin Luther King Jr. Day	18 BOS BUDGET MEETING	19	20 BOS BUDGET MEETING	21	22
		BOS REG MEETING				
23	24 BOS BUDGET MEETING	25	26 BOS BUDGET MEETING	27	28	29
30	31	1	2	3	4	5

February 2022 (United States)

March 2022

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31	1	2	3	4 PUBLISH BOS/BOE BUDGETS	5
6	7 BOS/BOE SUBMITS BUDGET TO BOF	8	9	10 BOF HOLDS PUBLIC HEARING BOF BUDGET MEETING	11	12
13	14 Valentine's Day BOF BUDGET MEETING BOF REG MEETING	15	16	17 BOF BUDGET MEETING	18	19
20	21 Presidents' Day	22	23	24 BOF BUDGET MEETING BOF REG MEETING	25	26
27	28	1	2	3	4	5

March 2022 (United States)

April 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	1	2 BOF SUBMITS BUDGET TO LC & PRESENTS REG LC MEETING	3	4	5
6	7	8	9	10	11 PUBLISH BOF BUDGET	12
13	14	15	16 LC HOLDS PUBLIC HEARING REG LC MEETING	17 St. Patrick's Day	18	19
20	21	22	23 LC BUDGET MEETING	24	25	26
27	28 LC BUDGET MEETING	29	30 LC BUDGET MEETING	31	1	2

April 2022 (United States)

May 2022

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	31	1	2
3	4	5	6 LC ADOPTS BUDGET REG LC MEETING	7	8	9
10	11	12	13	14	15 PUBLISH ADOPTED BUDGET	16
17 Easter Sunday	18 Easter Monday Tax Day	19	20	21	22	23
24	25	26 ANNUAL BUDGET REFERENDUM	27	28	29	30



TOWN OF NEWTOWN OFFICE OF THE FINANCE DIRECTOR

***** 2022 - 2023 BUDGET TIME TABLE *****

October 25, 2021	Departments Receive Budget Instructions.
December 14, 2021	Completed Budget Forms to the Finance Director.
December 20 – January 07, 2022	First Selectman/Finance Director budget review with departments
January 10 – January 31, 2022	Departments meet with Board of Selectmen.
February 07, 2022	Board of Selectmen & Board of Education submit Budget to the Board of Finance (Per charter no later than the 14 th)
February 10, 2022 (Thursday)	Board of Finance holds a public hearing on the Board of Selectmen and Board of Education proposed Budgets (per charter no later than March 2 th). (Publish 5 days prior to hearing: 2/04/22)
March 02, 2022	Board of Finance submits Budget to the Legislative Council (Per charter no later than March 14 th).
March 16, 2022 (Wednesday)	Legislative Council holds a Public Hearing on the Proposed Board of Finance Recommended Budget (Per charter no later than March 30 th). (Publish 5 days prior to hearing: 3/11/22)
April 06, 2022	Legislative Council Adopts Budget (no later than second Wednesday in April)
April 26, 2022 (Tuesday)	Annual Budget Referendum (4 th Tuesday of April) (Publish 4/15/22)

155 - CAPITAL PROJECTS @ 10/25/2021				
ACCOUNT TITLE	BUDGET	OPEN PO'S	TOTAL REV / EXP	BALANCE
NHS STADIUM TURF				
BOND PROCEEDS	765,000		-	765,000
CAPITAL OUTLAY	765,000	764,019	-	981
SANDY HOOK MEMORIAL				
BOND PROCEEDS	3,950,000		-	3,950,000
CAPITAL OUTLAY	3,950,000	3,283,478	467,167	199,355
BOILER/LED LIGHTING REED				
BOND PROCEEDS	1,539,894		-	1,539,894
CAPITAL OUTLAY	1,539,894	279,385	419,077	841,432
EMERG RADIO SYSTEM				
BOND PROCEEDS	7,541,933		2,200,000	5,341,933
CAPITAL OUTLAY	7,541,933	89,442	1,492,656	5,959,835
TODDY HILL ROAD				
OTHER STATE GRANTS	2,596,000		1,860,712	735,288
CAPITAL OUTLAY	2,596,000	-	1,860,712	735,288
ETH EXT IMPROVEMENTS				
BOND PROCEEDS	268,000		268,000	-
CAPITAL OUTLAY	268,000	-	3,000	265,000
BRIDGE PROGRAM				
BOND PROCEEDS	1,765,000		979,000	786,000
CAPITAL OUTLAY	1,765,000	748	944,279	819,973
TOWN ROAD PROGRAM				
BOND PROCEEDS	500,000		-	500,000
CAPITAL OUTLAY	500,000	144,787	202,084	153,129
FIRE APPARATUS				
BOND PROCEEDS	575,000		550,000	25,000
CAPITAL OUTLAY	575,000	-	321,315	253,685
SOUTH MAIN SIDEWALK				
OTHER STATE GRANTS	940,480		940,480	-
BOND PROCEEDS	150,000		150,000	-
TRANSFER IN	85,120		41,175	43,945
	1,175,600		1,131,655	43,945
CAPITAL OUTLAY	1,175,600	-	1,131,654	43,946
LIBRARY IMPROVEMENTS 2017				
BOND PROCEEDS	273,000		273,000	-
CAPITAL OUTLAY	273,000	-	211,350	61,650
LIBRARY IMPROVEMENTS 2018				
BOND PROCEEDS	300,000		-	300,000
CAPITAL OUTLAY	300,000	-	50,997	249,003
F.H. SEWER IMPR				
OTHER STATE GRANTS	914,982		-	914,982
BOND PROCEEDS	914,981		915,000	(20)
	1,829,963	-	915,000	914,963
CAPITAL OUTLAY	1,829,963	118,880	90,805	1,620,278
NOTE:				
* Blue print represents revenue accounts. Black print represents expenditure accounts.				
* This worksheet represents all open capital projects on the Town accounting system at 10/25/2021.				
* A project budget amount (revenue and expenditure) does not get on the Town accounting system without an approved bonding resolution.				
* The balance in a bond proceeds account represents the amount still available to bond.				
* The balance in an expenditure accounts represents the amount still left to spend.				
* Projects on the 2021-22 approved CIP not on the Town accounting system:				
Hawley School HVAC - \$8,000,000 - bonding resolution not approved yet.				
Clean up of Glen Road - \$200,000 - bonding resolution not approved yet.				
Library Renovations - \$200,000 - bonding resolution not approved yet.				
Hawley School Generator - \$250,000 - Project cancelled.				

NJS Comments Re 2022-23 through 2031-32 CIP

C H Booth Library

Background

An engineering study of the HVAC at C H Booth Library was delivered by Southport Engineering October 12, after their project requests were submitted to BoF as part of the BOS CIP. Additionally there are two urgent needs: repair and rehang window shutters (\$60,000) and replace the slate roof on the original building (\$260,000). The library has considered using unspent funds from prior years approved CIP. At the October 28, 2021 BoF meeting I will recommend, mostly text changes to the CIP presented to us September 23, 2021. At that or a subsequent meeting, I believe Bob Tait will bring motions to repurpose funds approved in prior years CIP.

Current BoF CIP review

Fiscal Year	BOS Submitted CIP September 23, 2021		NJS Suggestion	
22/'23	\$550,000 Bonded	\$550,000 – Comprehensive HVAC upgrades \$0.00 - Slate Roof, Gutters & Downspout Replacement (To be financed from prior year amount)	\$550,000 - Bonded	Comprehensive HVAC Upgrades including geothermal Completion in 2024
23/'24	\$831,000 Bonded	\$431,000 - Repave parking lot; replace sidewalks \$100,000 - Window replacements \$200,000 - Building upgrades incl. restrooms, flooring	\$431,000 - Bonded	Repave parking, replace sidewalks and drop-off cut through. After Geothermal complete
		\$100,000 - Study rooms / Flexible space / Office incubator -	\$200,000 - Bonded	New ADA compliant side entry, fire doors and ...
24/'25		Bonding Holiday		
25/'26			\$200,000 – Bonded	Restrooms, flooring and space reconfiguration

Motion: Move changes to the 2022-23 through 2031-32 CIP related to the C H Booth Library.

1. Project LIB-1 “Library Building & Grounds Upgrades/Reno/Expansion” be replaced with the following projects:
 - a. Year 1 – 2022/'23 - \$550,000, bonded for “Comprehensive HVAC upgrades including use of geothermal to be completed in 2024”
 - b. Year 2 – 2023/'24 - \$431,000, bonded, for “Repave parking, replace sidewalks and add cut through drop-off after geothermal work is completed
 - c. Year 2 – 2023/'24 - \$200,000, bonded, for “New ADA compliant side door, fire-doors and flooring” (Some of this work is related to the new cut through.)

NJS Comments Re 2022-23 through 2031-32 CIP

Shutter Repair and Reroofing Original Building

This is background information regarding prior year CIP.

Approved & Bonded Prior Years CIP

Fiscal Year	Approved Amount	Unspent Amount	Notes
2017-18	\$273,000	\$61,650	Bonded
2018-19	\$300,000	\$249,000	Appropriated, not yet Bonded
2021/22	\$200,000	\$200,000	Approved, neither Appropriated nor Bonded
Total		\$510,650	

Projects to be funded from prior years CIP or other sources

These items will not show on the 2022-2023 to 2026-2027 CIP as they are amounts approved in prior years CIP.

Amendments to the Bonding Resolutions and Appropriations will be needed for the \$310,000 shutter and reroofing projects to be done as quickly as possible.

Amount	FY Year Project Should be Done	Project
\$60,000	2021-22	Repair shutters
\$260,000	2021-22	Replace Slate roof on Original Wing and Gutter and Downspout Replacement
\$100,000	2023-24	Window Replacements
\$420,000		Total

Town of Newtown Board of Finance NJS Questions Re 2022-21 through 2031-32 CIP

Questions for BOS

Requests with useful life less than 20 years

- Engineering Studies. We have not always followed the Section 310 policy that the requestor is responsible for funding any professional estimating for a project. And the useful life of engineering studies [is] much less than 20 years. What sort of funding, other than bonding could be considered?

1. Municipal non-recurring savings e.g., capital non-recurring

What Changed From Last Year's CIP

Things that dropped off last year's CIP

Library scope of work

Last year's CIP had \$3,146,000 for Library Building & Grounds Upgrades/Reno/Expansion. This year the request is down to \$1,381,000. Changes for 2022/23 and 2023/24 are explained in the CIP detail. For years 2024/25, please comment on why they dropped off, and perhaps more importantly is there a chance that they will reappear in coming years? The larger figure included years 6-10 in the 10-year CIP. And yes, as one of the municipality's best used facilities, the library requires maintenance and occasional whole scale replacements of systems and components that have reached end-of-life. Carpeting, ADA compliant spaces, windows, exterior storage, lampposts, co-working spaces, retrofitting areas to best advance the goals of users, cracked entry steps, and the circa 1968 elevator are among the possibilities and we are keeping an eye on all for inclusion in years 5-10. The facility is small, but still has needs.

1. How were the estimates determined?

1. HVAC: Various surveys completed by Trane and McKenney Mechanical 2016-2019 and 2020-2021; JK Energy 2019-2020, and Southport Engineering 2021.

2. Roof: Past budget prices from area contractors Digiorgio and Mason, 2018-2020, and quote from Tramco, 2021.

2. For Year 1 \$550,000 is requested. In the detail "Comprehensive HVAC Upgrades" is shown at \$550,000. Correct, Finance kept the amount steady

- a. This is up from \$430,000 from last year's CIP Correct

- b. The write-up for Year 1 includes "Slate Roof, Gutters & Downspout Replacement" No amount is identified for this work with a comment "PRIOR YEAR AMOUNT TO BE AMENDED." Before the BoF approves the CIP to go to LC there needs to be an amount. What amount is proposed? \$120K (\$120K put into hvac; \$200K from 18-19 CIP amended for roof)

3. For Year 2 \$831,000 is requested. In this is \$431,000 for "Repave parking lot; replace sidewalks" and \$100,000 for "Window replacements)

- a. Scope of Repaving Project. Last year The "Repave parking lot; replace sidewalks" was increased from \$135,000 by the BoF to be more in line with other town paving project estimates and to add reconfiguring the south side drive to allow a driver to let out

a passenger with mobility challenges and then proceed to parking without having to make two left turns on Main Street. However, the description this year is identical to last year's description that does not include the driveway reconfiguration. Can you confirm that the project will include driveway reconfiguration? Correct, the project provides for a reconfigured/extended driveway. In 20-21 the BOF requested that sidewalks be a separate project, Finance combined in Year 2

b. Sequence of Work Impacting HVAC.

i. From other presentations to BoF, it seems advisable to do window replacement before work on HVAC. What are the considerations and impacts of moving the

Window Replacement project before the HVAC work? Condition and available supply of windows. The HVAC system is in much worse condition than the affected windows.

ii. I understand that the Sustainable Energy Commission is encouraging the library [to] use geothermal technology with the underground components below the parking lot. If this is the case, repaving should occur after the HVAC work. Please comment. Agreed. There is no sense in ripping up a just-paved parking lot. Perhaps the paving could be staged to be in two pieces

NJS Questions Re 2022-21 through 2031-32 CIP

History Questions

Debt Service Forecast

The 0/30/2021 2022-2023 CIP Five Year Forecast includes "Assumed Budget Growth (Combination Grand List & Tax Increase) at 2.00%. What has been the actual percent budget growth over the past few years?

There is a budget history page in the budget book (p. 26). Actually the average has been closer to 1.5%.

Approved Unspent CIP Projects

The desire of the Booth Library to use unexpended funds from prior years CIP approval raised the questions, what are other unexpended CIP funds. I populated the table below with information from last fall's BoF CIP review. Can the blank cells be updated and any other projects added?

old closed out project. \$232,000 represents last amount bonded

Year Approved	Project	Amount	Appropriated Y/N	Bonded Y/N	Spent	Remaining unspent
Prior	High School Addition	\$232,000				
2017/2018	Library Ph 1	\$273,000	Yes	Yes		\$54,000
2018/2019	Library Ph 2	\$300,000	Yes	Yes no		\$227,000
2020/2021	Edmond Town Hall Renovations	\$268,000	Yes	Yes		
2020/2021	Emergency Radio System Upgrades	\$2,200,000	Yes	Yes		
2020/2021	Fairfield Hills Sewer Fund	915,000	Yes			
2021/2022	Library Ph 3	\$200,000	No	No	\$0	\$200,000
2021/2022	Hawley Emergency Generator	450,000	No	No	\$0	\$450,000

\$61,650

\$249,000

not authorized yet

Project cancelled

Total amount authorized = \$7,541,933 of which \$2,200,000 is bonded

***TYPICALLY, UNEXPENDED AMOUNTS IN CAPITAL PROJECTS, AFTER THEY ARE COMPLETED ARE CLOSED.

NJS Questions Re 2022-21 through 2031-32 CIP

History Questions

Debt Service Forecast

The 0/30/2021 2022-2023 CIP Five Year Forecast includes “Assumed Budget Growth (Combination Grand List & Tax Increase) at 2.00%. What has been the actual percent budget growth over the past few years?

Approved Unspent CIP Projects

The desire of the Booth Library to use unexpended funds from prior years CIP approval raised the questions, what are other unexpended CIP funds. I populated the table below with information from last fall’s BoF CIP review. Can the blank cells be updated and any other projects added?

Year Approved	Project	Amount	Appropriated Y/N	Bonded Y/N	Spent	Remaining
Prior	High School Addition	\$232,000				
2017/2018	Library Ph 1		Yes	Yes		\$54,000
2018/2019	Library Ph 2		Yes	Yes		\$227,000
2020/2021	Edmond Town Hall Renovations	\$268,000				
2020/2021	Emergency Radio System Upgrades	\$2,200,000				
2020/2021	Fairfield Hills Sewer Fund	915,000				
2021/2022	Library Ph 3	\$200,000	No	No	\$0	\$200,000
2021/2022	Hawley Emergency Generator	450,000	No	No	\$0	\$450,000