

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

The Board of Selectmen held a regular meeting Monday, January 24, 2022. The meeting was held in the Council Chambers at the Newtown Municipal Center. First Selectman Rosenthal called the meeting to order at 7:30 p.m and opened the meeting with salute to the flag.

PRESENT: First Selectman Daniel C. Rosenthal, Selectman Maureen Crick Owen and Selectman Ed Schierloh.

ALSO PRESENT: Finance Director Robert Tait, Police Chief Viadero (7:55pm), P&R: Clinton DePaolo, Carl Samuelson, Amy Mangold (remote), Library: Doug Lord, Michelle Brown, Betsy Litt, Donna Rahtelli (remote), Greg Branecky (remote), Amy Dent (remote), Elaine Corbo (remote), Rosemarie Zahaerk (remote) and one member of the public.

VOTER COMMENTS: none.

ACCEPTANCE OF THE MINUTES: Selectman Crick Owen moved to accept the regular meeting minutes of January 20, 2022. Selectman Schierloh seconded. All in favor.

COMMUNICATIONS: none.

FINANCE DIRECTORS REPORT: none.

OLD BUSINESS

Discussion and possible action:

1. First Selectman FY 2022-2023 Budget: Library - Doug Lord and Michelle Brown were present to discuss the Library budget (att.). Michelle Brown expressed excitement over the proposed \$25,000 increase and asked that *the difference can be made up from using fund balance* be removed from the budget page 206. Responses to questions included there is no staff dedicated only to fundraising; salary of existing staff is allocated to fundraising. Fundraising covers gaps in expenditures between the Town contributions and where the Library wants to be. The larger salary increases is due to consistently finding employees leave to take a job that pays more. The Library has drawn some monies from the fund balance, and not the CIP appropriations, for capital projects. Selectman Crick Owen asked about the \$172,000 Payroll Protection grant. Mr. Lord noted that this loan was later forgiven and used for payroll. Selectman Schierloh asked about an increase in designated fund balance for capital improvements. Mr. Lord noted it was due to a bump from Payroll Protection grant. Amy Dent stated as of their last treasurer report the current budget is \$35,000 in deficit, which will need to come out of that account. Amy Dent believes the fund balance is treated as a windfall to the Town. Greg Branecky said that the fund is not surplus from the Town, it is money from fundraisers used for capital issues too small to meet CIP requirements. First Selectman Rosenthal reported that Mr. Tait has done an analysis Library surplus. The budget should reflect the use of fund balance for capital issues and show the plan of how the fund will be used. Betsy Litt thanked the board for the generosity to the Library and reiterated Michelle's request to strike the line in the budget book that the difference can be made up from using fund balance. She would like to use the money the way the donors intended.

Parks & Recreation – Amy Mangold reported a modest increase of 2.66%, which reflects contractual and wage increases, an increase in minimum wage and an increase in cost of materials. Carl Samuelson said these are unprecedented times, explaining the increase in general maintenance supplies and ground maintenance. He buys earlier to get the best prices for the following season. The program numbers, while up in 2021, still reflect the impact of COVID as there was limited capacity allowed in programs.

Rec'd. for Record 1-26 20 22
Town Clerk of Newtown 845am
Debbie Aurelia Halstead

Police – Chief Viadero reported the majority of increases are salary. There is a modest increase in software and video storage is a new cost this year. A \$15,000 JAG grant will go toward the replacement of a detective vehicle. There is an increase in the cost of upfitting police vehicles; there has been a delay in upfitting. Asset forfeiture funds were used to purchase body cameras.

NEW BUSINESS

Discussion and possible action:

- 1. Appointments/Reappointments/Vacancies/Openings:** none.
- 2. Driveway Bond Release/Extension:** none.
- 3. Tax Refunds:** none.

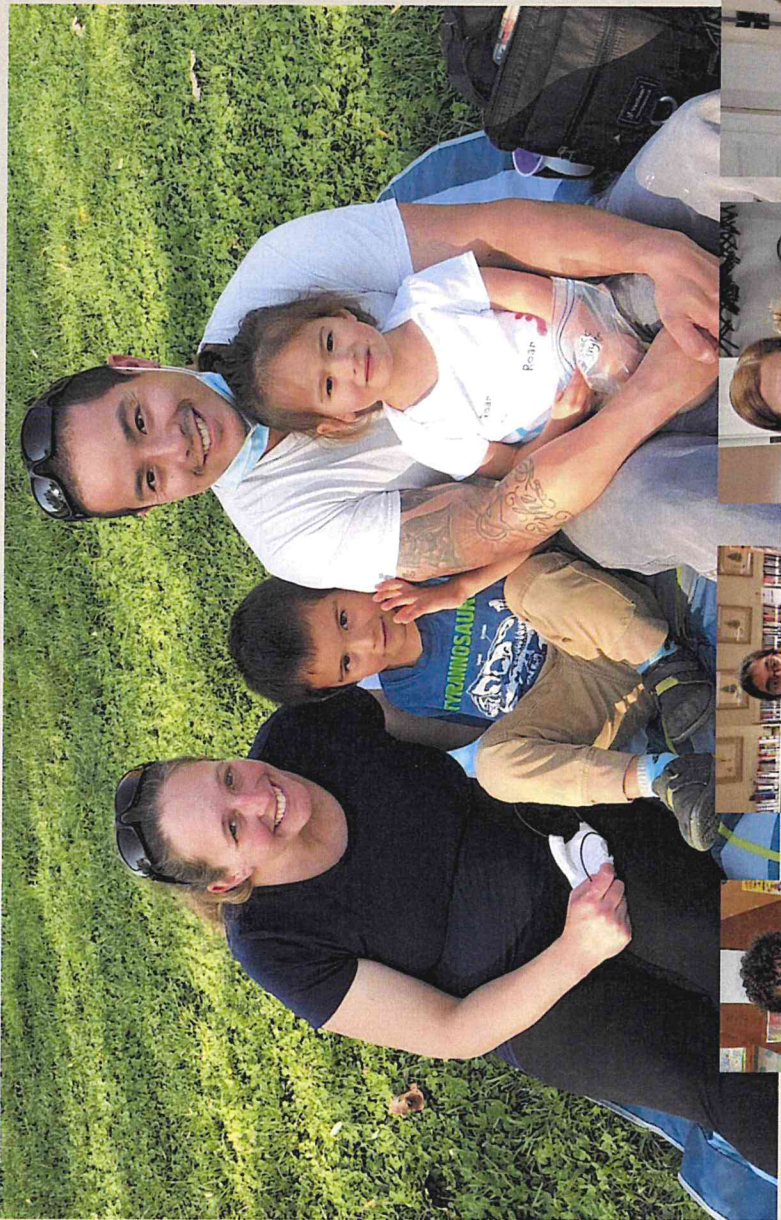
VOTER COMMENTS: none.

ANNOUNCEMENTS: The next meeting will be on Wednesday, January 26

ADJOURNMENT: Having no further business the regular Board of Selectmen meeting was adjourned at 8:44p.m.

Att: Library power point presentation, Library financials, Library pages from budget book; P&R budget; Police budget

Respectfully submitted,
Susan Marcinek, clerk



DEPARTMENT: LIBRARY**MISSION/DESCRIPTION**

The Cyrenius H. Booth Library's mission is to promote the joy of lifelong learning, stimulate curiosity, support the exchange of ideas, and provide a welcoming gathering place for our community. The library accomplishes this with free educational programs and materials resources.

Web site: <http://chboothlibrary.org/>

Library annual reports: <http://www.chboothlibrary.org/annual-reports/>

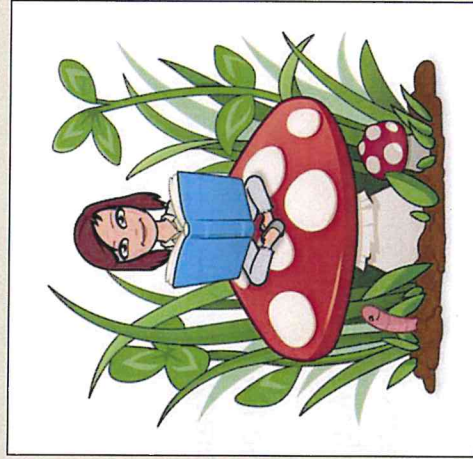
BUDGET HIGHLIGHTS

The budget for the library contribution is \$1,457,160 (excluding town contributions for life insurance and pension) for fiscal year 2022-2023, which is an increase of \$76,160 or 5.51%.

Regarding the library's internal operating 2022-23 budget, see the account detail under "contributions to outside agencies."

LIBRARY BUDGET

LIBRARY	2019 - 2020 ACTUALS	2020 - 2021 ACTUALS	2021 - 2022 AMENDED	2021 - 2022 ADOPTED	12/31 ACTUAL	2022 - 2023 BUDGET				CHANGE	
						1st SELECTMAN PROPOSED	BOS PROPOSED	BOF RECOMMENDED	LC ADOPTED	\$	%
GROUP INSURANCE	2,229	2,000	2,000	2,000	2,000	2,000				(2,000)	-100.00%
RETIREMENT CONTRIBUTIONS	26,449	26,557	24,621	24,621	24,621	24,443				(24,621)	-100.00%
CONTRIBUTIONS TO OUTSIDE AGENCIES	1,353,380	1,395,351	1,381,000	1,381,000	1,381,000					(1,381,000)	-100.00%
	1,382,059	1,423,908	1,407,621	1,407,621	-	26,443	-	-	-	(1,407,621)	-100.00%



3





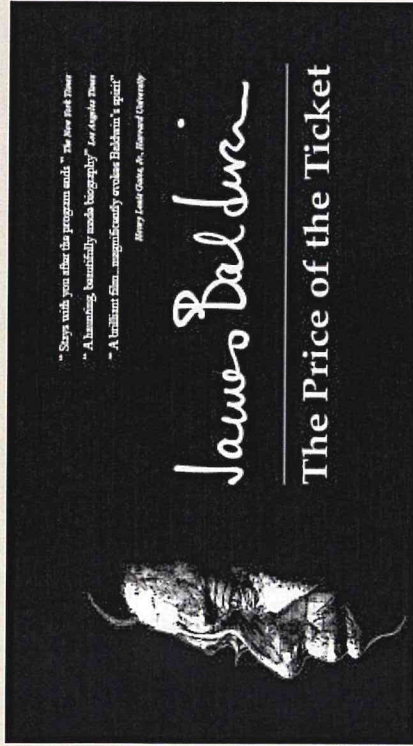
The two most consistently popular adult programs have to do with health. Like everything the library offers, they are free.

Currently have a \$9,274 grant awarded from the National Network of Libraries of Medicine for health literacy outreach



All of US
RESEARCH PROGRAM

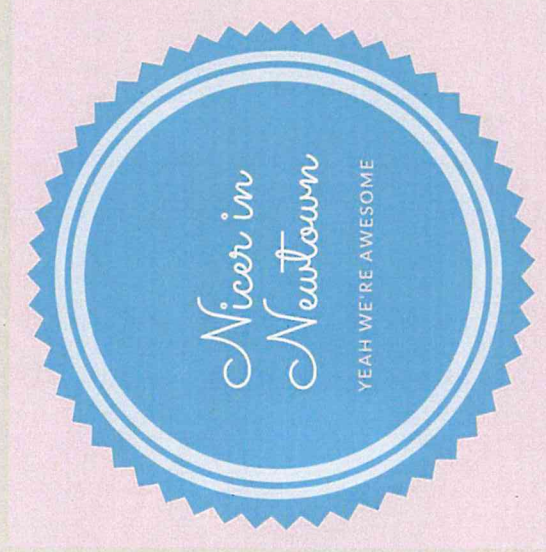




A portion of the LRP is devoted to 'raising the level of civil discourse' in the community.

Programs specific to this are included in Newtown Together programming

LGIL
 Thanks for the play & Doug's book.
 I realize you didn't have to do that,
 especially after monitoring it already.
 I appreciate your support - you have
 me of me over the years here @ FN
 You are a true friend + mentor.



The Newtown Nonprofit Council is one way in which we do this.

Grant-funded Get Connected Newtown engages with residents as they seek civic engagement

CHB serves as a de-facto repository of objects that have cultural significance

Significant specialty is involved with preserving, protecting and displaying these objects properly.

High need area, quite costly.



DEPARTMENT: LIBRARY**BUDGET OVERVIEW**

The Cyrenius H. Booth Library's budget goals for FY22-23 are to respond to the needs expressed by the community with free materials and educational programs, emerging technologies and related patron supports, programs that stimulate local economic development, improving building safety and reliability, and preserving and protecting objects related to Newtown's heritage and culture. Another important goal for the 22-23 year is to continue the program of educational and participatory community conversations related to raising the level of civil discourse in the community. The library's 2022-2025 long-range plan is under development and its mission will continue to be: Promote the joy of lifelong learning, stimulate curiosity, support the exchange of ideas, and provide a welcoming gathering place.

INCOME/EXPENSE HIGHLIGHTS**Total Income**

- \$88.7K increase in total revenue (5.58%)
- Capacity for fundraising remains steady, reflecting a strong community support index and which addresses the annual funding gap
- Reduced operational revenues as COVID affects usage, fees, and fines and automatic renewals reduce fines

Expense:

- \$57.8K (76%) of total municipal increase goes to a salary and benefits expense increase
- \$3.2K (1.1%) decrease in operations (books, e-content, technology, etc.)
- \$9.5K (7%) decrease in facility / occupancy & maintenance costs; reflects continued efforts to minimize expenses
- Friends: Income and Expenses from the independent Friends of the C.H. Booth Library, which support library materials and programming, net to zero are not included in the above and are detailed in the library's Financial Statements



Cyrenius H. Booth Library

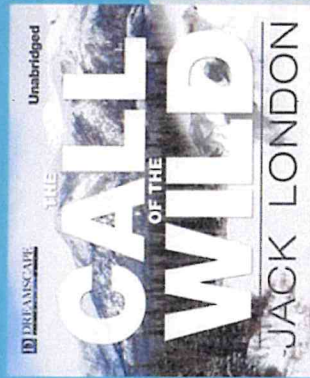
Published by Amy Schumann 1 hr

The Library on the Patio is now OPEN! (until 4 pm, or rain, whichever comes first... probably rain!) Our most popular and new items are out for

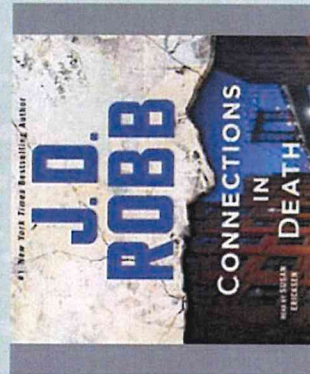
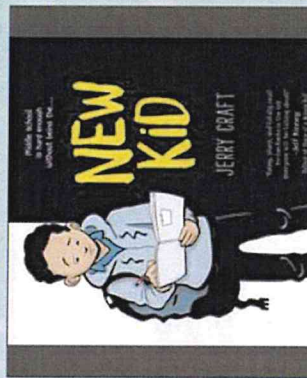




hoopla



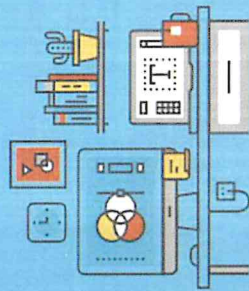
June is #AudiobookMonth.



Find your new favorite listens!



Using the Library from home



How do you want to spend your time?

Reading Books

- Hoopla
- Libby/OverDrive
- RBDigital
- RomanceBookCloud

Listening to books

- Hoopla
- Libby/OverDrive
- AudioBookCloud
- RBDigital

Research

- Ancestry
- A to Z
- Reference USA
- Value Line
- LearningExpress Library

Stuff for Teens

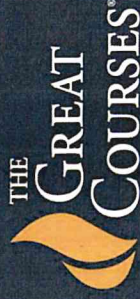
- TeenBookCloud
- Hoopla (music, tool)
- Libby/OverDrive
- ABDO Secondary Bookshelf

Stuff for Kids

- TumbleBooks
- TumbleMath
- ABDO Zoom
- ABDO Elementary Bookshelf
- Kanopy Kids video content

Viewing movies/tv

- Kanopy
- Hoopla (music, tool)



YOUR PRIVACY IS IMPORTANT!

What does this mean?

- We will never divulge the details of your account to others.
- If you want others to pick up your holds, please give them your card, or let us know they have your permission so we can note it on your account.
- If you don't have your library card, you will be asked to show an ID.



Accelerated our already excellent digital strategy
More more more



LIBRARY

ACCOUNT DETAIL

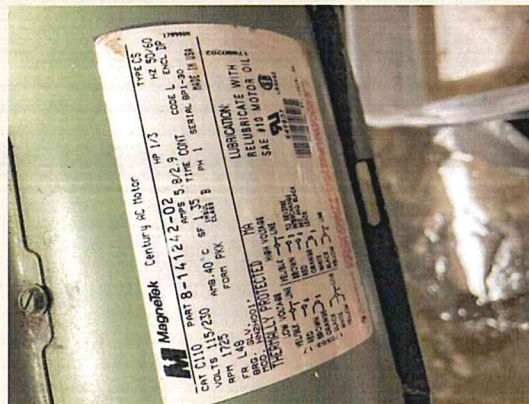
Income/Other Operating As in 2021-2022 (-\$50K), 2022-2023 will most likely see transparent use of fundraised monies to offset shortfalls in certain areas.

Personnel Expenses: Salaries compare at the bottom of our Fairfield County neighbors and lie at the 66% level for communities in the DRG. To maintain industry standards, a regional equalization process is underway. Alternate funding streams will continue to be sought for personnel expenses related to projects that respond to stated community needs (e.g., Get Healthy Newtown, Get Connected Newtown).

Library Operations: Operations budget lines reflect responsiveness to patron needs, funding priorities identified in the library's strategic plan, and related equipment needs. The budget is sensitive in its ability to provide digital content via a wide array of platforms – a high-demand area of the circulating collections. Other expenses (e.g., the Integrated Library System, contractual costs etc.) are in line with industry-standard rises. Emphasis on professional staff development and training continues. The 'Programs' line funds free educative seminars and learning sessions for the general population, small business community, and entrepreneurs. All budget lines are constantly analyzed for savings.

Occupancy Expenses: The library will continue to aggressively seek cost savings and decrease expenditures when possible knowing that the facility is aging. Last year we saved money on the elevator contract. Efforts to save public funds include requesting assistance from P&R and PW whenever possible.

Administration Expenses: The town contribution to administrative expenses will most likely to decrease in FY 22-23. The library will continue to seek improved efficiencies with fundraisers and office supplies.



DEPARTMENT: LIBRARY**C.H. BOOTH LIBRARY MEASURES & INDICATORS**

2021-2022

Measure/Indicator

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021
# of Items Circulated	204,686	206,373	209,216	163,937	150,784
# of Patron Visits Per Day	472	399	367	356	184
# Registered Borrowers	12,068	11,466	10,968	10,015	9,692
# of eBooks & eAudiobooks Circulated	14,250	20,135	29,385	39,236	44,568
# of Database & Electronic Resource usage	45,814	50,399	53,568	48,695	32,555
Average Daily Wireless Bandwidth Usage ^{\$}	31.1GB	16.1GB	17.7GB	17.7GB	17.4GB
# of Reference Transactions	21,307	21,000 (est)	13,416	12,530	6,227
# of Programs	749	711	919	642	467
Program Attendance	15,010	15,012	18,303	11,890	12,467
Average attendance per program	20	21	20	19	27
Value of Library Services/Return on Investment*	\$4,609,395	\$4,281,729	\$4,695,230	\$2,944,007	\$3,254,779
* Calculated using American Library Assoc Value Calculator					

^{\$} Technology's evolution allows for less resource usage for online sessions; uses less bandwidth

WHAT'S YOUR LIBRARY WORTH?

Value of Your Library Use	Library Materials & Services	Value of Your Use
39996	Adult Books Borrowed	\$679932.00
6415	YA Books Borrowed	\$76930.00
45294	Childrens Books Borrowed	\$7695993.00
3218	Audiobooks Borrowed	\$32019.10
6321	Interlibrary Loan Requests	\$158025.00
44568	eBooks Downloaded	\$668520.00
60	Magazines Read	\$300.00
200	Newspapers Read	\$1900.00
10746	Movies Borrowed	\$2984.00
0	CDs Borrowed	\$0.00
0	Music Downloaded	\$0.00
2	Meeting Room Use (per hour)	\$50.00
3260	Adult Program Attended	\$48900.00
165	Young Adult Program Attended	\$1980.00
1902	Childrens Program Attended	\$13314.00
12	Museum Passes Borrowed	\$240.00
5548	Computer Use (per hour)	\$66576.00
32555	Database Searches	\$649472.25
6227	Reference Assistance	\$35539.00
Calculate The Value of Your Library Use Clear Form		\$1254779.31

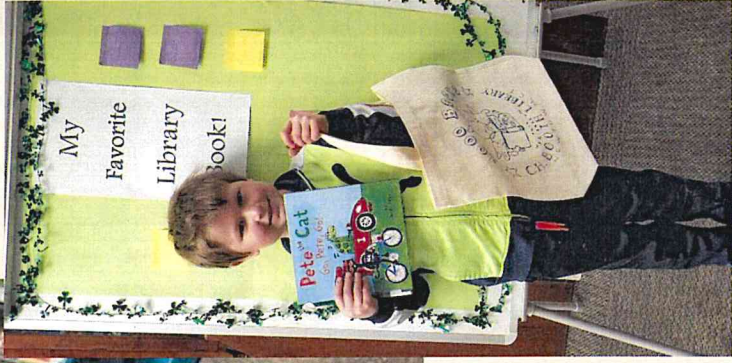
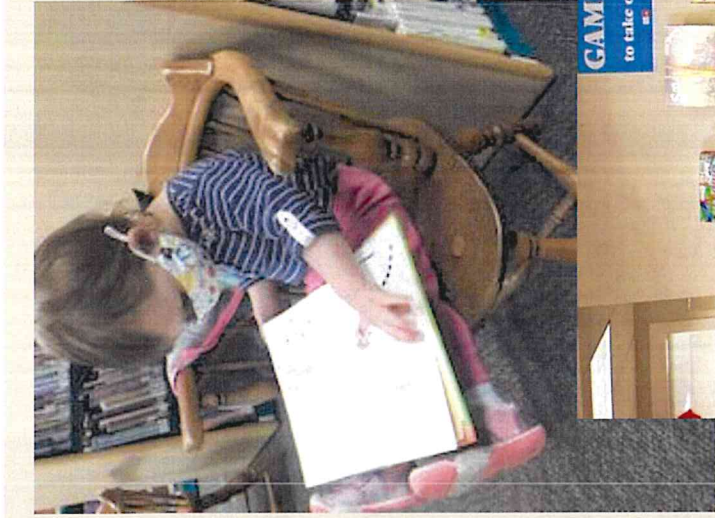
<http://www.ilovelibraries.org/what-libraries-do/calculator>

Fund Balance

Unreimbursed / Unrequested expenses

Total \$53,455K

- All requested under CIP
- \$7,636 (req. Nov. 2021)
- Desk (YA) \$11,619
- Lobby shelving \$24,300
- Windows & hvac engineering study \$9,900



Cyrenius H. Booth Library

Financial Statements with Independent Auditor's Report

Years Ended June 30, 2021 and 2020

Cyrenius H. Booth Library

Table of Contents

June 30, 2021 and 2020

	<u>Page</u>
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	3
Statements of Activities.....	4
Statements of Functional Expenses	6
Statements of Cash Flows.....	8
Notes to Financial Statements	9
Supplemental Information:	
Schedule of Revenues and Expenses - Unrestricted Assets –	
Actual vs. Budget	20

Independent Auditor's Report

To the Board of Directors
Cyrenius H. Booth Library

Report on the Financial Statements

We have audited the accompanying financial statements of Cyrenius H. Booth Library (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Cyrenius H. Booth Library as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of revenue and expenses – budget vs. actual, on pages 20-21 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Nanavaty, Davenport, Studley & White, LLP

October 15, 2021

Statements of Financial Position

At June 30,

	<u>2021</u>	<u>2020</u>
Assets		
Cash and cash equivalents	\$ 774,690	\$ 588,037
Cash and cash equivalents - restricted funds	132,455	132,390
Grants and accounts receivable	40,577	28,233
Prepaid expenses and deposit	6,598	-
Investments	59,249	51,530
Beneficial interest in perpetual trusts	1,876,345	1,504,008
Land, building, and equipment, net	<u>2,371,252</u>	<u>2,473,913</u>
Total Assets	<u><u>\$ 5,261,166</u></u>	<u><u>\$ 4,778,111</u></u>
Liabilities and Net Assets		
<u>Liabilities:</u>		
Accounts payable	\$ 15,968	\$ 46,669
Accrued payroll and vacation	<u>36,688</u>	<u>29,520</u>
Total Liabilities	<u>52,656</u>	<u>76,189</u>
<u>Net Assets:</u>		
Net Assets Without Donor Restrictions:		
Invested in property and equipment	2,371,252	2,473,913
Designated for capital improvements	<u>826,410</u>	<u>588,322</u>
Total Net Assets without Donor Restrictions	3,197,662	3,062,235
Net Assets With Donor Restrictions	<u>2,010,848</u>	<u>1,639,687</u>
Total Net Assets	<u>5,208,510</u>	<u>4,701,922</u>
Total Liabilities and Net Assets	<u><u>\$ 5,261,166</u></u>	<u><u>\$ 4,778,111</u></u>

See notes to the financial statements.

Cyrenius H. Booth Library

Statement of Activities

For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Operating Support and Revenue:</u>			
Town grant	\$ 1,395,351	\$ -	\$ 1,395,351
Capital improvement grant	-	44,199	44,199
State grants	4,112	-	4,112
Contributions and bequests	114,064	111,383	225,447
Special Events (net of direct benefits to donors of \$-0-)	19,205	-	19,205
Investment return, net	70,202	372,360	442,562
Photocopy revenue	1,565	-	1,565
Fines and sales	6,358	-	6,358
Total Support and Revenues	1,610,857	527,942	2,138,799
Net Assets released from donor restrictions	156,781	(156,781)	-
Total Operating Support and Revenues	1,767,638	371,161	2,138,799
<u>Operating Expenses:</u>			
Library services	1,439,845	-	1,439,845
Management and general	281,523	-	281,523
Fund raising	83,443	-	83,443
Total Operating Expenses	1,804,811	-	1,804,811
Change in Net Assets from Operations	(37,173)	371,161	333,988
<u>Other Changes:</u>			
Payroll Protection Program grant	172,600	-	172,600
Change in Net Assets	135,427	371,161	506,588
Net Assets, July 1, 2020	3,062,235	1,639,687	4,701,922
Net Assets, June 30, 2021	\$ 3,197,662	\$ 2,010,848	\$ 5,208,510

See notes to the financial statements.

Cyrenius H. Booth Library

Statement of Activities

For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
<u>Operating Support and Revenue:</u>			
Town grant	\$ 1,353,380	\$ -	\$ 1,353,380
Capital improvement grant	-	132,567	132,567
State grants	2,973	1,451	4,424
Contributions and bequests	67,944	127,236	195,180
Special Events (net of direct benefits to donors of \$6,714)	44,649	-	44,649
Investment return, net	56,214	(30,693)	25,521
Photocopy revenue	4,654	-	4,654
Fines and sales	12,795	-	12,795
Total Support and Revenues	1,542,609	230,561	1,773,170
Net Assets released from donor restrictions	258,680	(258,680)	-
Total Operating Support and Revenues	1,801,289	(28,119)	1,773,170
<u>Operating Expenses:</u>			
Library services	1,378,241	-	1,378,241
Management and general	280,807	-	280,807
Fund raising	87,524	-	87,524
Total Expenses	1,746,572	-	1,746,572
Change in Net Assets	54,717	(28,119)	26,598
Net Assets, July 1, 2019	3,007,518	1,667,806	4,675,324
Net Assets, June 30, 2020	\$ 3,062,235	\$ 1,639,687	\$ 4,701,922

See notes to the financial statements.

Statement of Functional Expenses

For the Year Ended June 30, 2021

	Library Services	Management and General	Fundraising	Total
Salaries	\$ 598,192	\$ 182,781	\$ 49,849	\$ 830,822
Payroll taxes and fringe benefits	154,642	70,072	16,914	241,628
Total Salaries and Related Expenses	752,834	252,853	66,763	1,072,450
Books	102,336	-	-	102,336
Bibliomation	45,519	-	-	45,519
Programs	45,786	-	-	45,786
Databases	36,242	-	-	36,242
Periodicals	5,600	-	-	5,600
Audio visual/CD's	22,784	-	-	22,784
Professional fees	-	10,594	-	10,594
Supplies	13,584	280	141	14,005
Building supplies	8,873	275	-	9,148
Telephone	5,403	111	56	5,570
Postage and shipping	1,840	120	40	2,000
Occupancy	58,354	1,842	1,229	61,425
Equipment and maintenance	66,080	2,087	1,391	69,558
Contractual services	97,343	5,124	-	102,467
Training	6,026	-	-	6,026
Memberships	1,923	-	-	1,923
Technology	42,355	-	625	42,980
Fundraising expenses	-	-	10,468	10,468
Miscellaneous	-	1,411	-	1,411
Total Expenses Before Depreciation	1,312,882	274,697	80,713	1,668,292
Depreciation	126,963	6,826	2,730	136,519
Total Expenses	<u>\$ 1,439,845</u>	<u>\$ 281,523</u>	<u>\$ 83,443</u>	<u>\$ 1,804,811</u>

See notes to the financial statements.

Cyrenius H. Booth Library

Statement of Functional Expense

For the Year Ended June 30, 2020

	Library Services	Management and General	Fundraising	Total
Salaries	\$ 600,088	\$ 183,360	\$ 50,008	\$ 833,456
Payroll taxes and fringe benefits	146,115	66,209	15,981	228,305
Total Salaries and Related Expenses	746,203	249,569	65,989	1,061,761
Books	91,557	-	-	91,557
Bibliomation	45,520	-	-	45,520
Programs	37,996	-	-	37,996
Databases	32,646	-	-	32,646
Periodicals	5,134	-	-	5,134
Audio visual/CD's	18,299	-	-	18,299
Professional fees	-	13,994	-	13,994
Supplies	16,734	344	173	17,251
Building supplies	5,824	180	-	6,004
Telephone	5,832	120	61	6,013
Postage and shipping	883	58	19	960
Occupancy	59,495	1,878	1,253	62,626
Equipment and maintenance	50,834	1,606	1,070	53,510
Contractual services	82,571	4,346	-	86,917
Training	2,687	-	-	2,687
Memberships	2,164	-	-	2,164
Technology	49,203	-	-	49,203
Fundraising expenses	-	-	16,278	16,278
Miscellaneous	-	2,010	-	2,010
Total Expenses Before Depreciation	1,253,582	274,105	84,843	1,612,530
Depreciation	124,659	6,702	2,681	134,042
Total Expenses	<u>\$ 1,378,241</u>	<u>\$ 280,807</u>	<u>\$ 87,524</u>	<u>\$ 1,746,572</u>

See notes to the financial statements.

Statements of Cash Flows

For the Years Ended June 30,

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Change in net assets	\$ 506,588	\$ 26,598
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	136,519	134,042
Town of Newtown capital improvement grant	(44,199)	(64,774)
Realized and unrealized (gains) losses on investments and perpetual trusts	(379,928)	31,910
Changes in assets and liabilities:		
Decrease in grants and accounts receivable	22,609	7,544
Increase in prepaid expenses and deposit	(6,598)	-
Increase in accounts payable	(30,701)	(25,407)
Increase (decrease) in accrued payroll and vacation	7,169	3,653
Net cash provided by operating activities	<u>211,459</u>	<u>113,566</u>
Cash flows from investing activities:		
Investment in fixed assets	(33,858)	(70,631)
Purchase of investments	(128)	(409)
Net cash used by investing activities	<u>(33,986)</u>	<u>(71,040)</u>
Cash flows from financing activities:		
Receipt of capital improvement grant	9,245	64,774
Net cash provided by financing activities	<u>9,245</u>	<u>64,774</u>
Net increase in cash and cash equivalents	186,718	107,300
Cash and cash equivalents, July 1	<u>720,427</u>	<u>613,127</u>
Cash and cash equivalents, June 30	<u><u>\$ 907,145</u></u>	<u><u>\$ 720,427</u></u>

See notes to the financial statements.

Cyrenius H. Booth Library

Notes to Financial Statements

NOTE 1 - ORGANIZATION

The Cyrenius H. Booth Library's mission is to promote the joy of lifelong learning, stimulate curiosity, support the exchange of ideas, and provide a welcoming gathering place for the community. Located in Newtown, Connecticut, it is funded primarily by a grant from the Town of Newtown and private donations.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting and Presentation - The financial statements of the Cyrenius H. Booth Library ("the Library") have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The Library is required to report information regarding its financial position according to the classes of net assets: **net assets without donor restrictions and net assets with donor restrictions.**

As a not-for-profit corporation, the organization's net assets are classified as net assets without donor restrictions and net assets with donor restrictions based upon the existence or absence of donor-imposed restrictions limiting the use of the contributed assets as follows:

Net Assets Without Donor Restrictions - net assets that are not subject to donor-imposed restrictions. These resources may be designated at the discretion of the Board of Directors.

Net Assets With Donor Restrictions - net assets subject to the following donor-imposed stipulations: Some donor restrictions are temporary in nature or satisfied by the passage of time that either expire with the passage of time or can be fulfilled by the actions of the Library pursuant to those stipulations. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restrictions. However, when restrictions on donor-restricted contributions are met in the same accounting period, such amounts are reported as part of net assets without donor restriction.

Revenue Recognition - Contributions are recognized when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the condition on which they depend have been met. Contracts and grants which are conditioned upon the incurrence of allowable qualifying expenses are recognized when the qualifying expenses have been incurred.

Annual state and local government grants are recognized when received since they are not conditioned upon performance requirements or the incurrence of qualifying expenses. Revenue collected from fines and sales and photocopy charges is recognized when received. Revenue from special events is reported net of direct benefits to donors and is recognized when the event takes place.

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The Library reports contributions of cash and other assets as restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, that is, when a stipulated time restriction ends, or purpose restriction is accomplished, net assets with restrictions are reclassified to net assets released from restrictions.

The Library has adopted Accounting Standards Update (ASU) No. 2018-08 *Not-for Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 605), as management believes the standard improves the usefulness and understandability of its financial statements. Analysis of various provisions of this standard resulted in no significant changes in the way the Library recognizes revenue, and therefore no changes to the previously issued audited financial statements were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

The Library generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Library in carrying out their mission. The value of these general volunteer services is not reflected in these financial statements since the services provided do not meet the requirements for financial recognition.

Cash and Cash Equivalents - Cash and cash equivalents consists of checking, savings, money market accounts and short-term investments with an original maturity of six months or less. Restricted cash are donor-restricted either for a specific purpose or perpetual in nature.

Investment Valuation - Investments in equity securities with readily determinable fair values and all investments in debt securities are reported at fair value with gains and losses included in the Statement of Activities. Realized gains and losses on sales of investments are computed using the specific identification method.

Inexhaustible Collections and Books - Because the values of the existing inexhaustible collections, including research books, are not readily determinable, the Library has not capitalized them. Books used in the circulating Library have also not been capitalized.

Income Tax Status - The Cyrenius H. Booth Library is a nonprofit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has also ruled that it is not a private foundation.

In accordance with ASC 740 *Accounting for Uncertainty in Tax Positions*, the Library has evaluated its tax positions and determined that its positions are more-likely-than-not to be sustained on examination.

The Library's information returns are subject to review and examination by federal authorities. Information returns for the years ended June 30, 2019, 2018 and 2017 are open for examination.

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and Equipment - Property and equipment are stated at cost or at their estimated fair value at date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Assets	Useful Life
Buildings	40 years
Computers and equipment	5 years
Building improvements	10 - 40 years
Furnishings	10 years

Additions and betterments of \$1,000 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently. All technology related expenditures are expensed currently.

Use of Estimates - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those estimates.

Functional Expenses - The Library allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated directly according to their natural expense classification. Other costs have been allocated between the program and supporting services benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and benefits	Time and effort
Occupancy	Square footage
Supplies, printing, postage	Usage
Contractual services	Usage
Depreciation	Square footage

Notes to Financial Statements (continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Risks and Uncertainties - The Library invests in investment securities which may be exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risk factors in the near term could materially affect the amounts reported in the statements of financial position and activities.

The Library receives a majority of its fundraising revenue from businesses and individuals in the Newtown, Connecticut area. The recent COVID-19 outbreak has caused economic interruptions through mandated and voluntary closings of businesses and organizations throughout the state. While the interruption is currently expected to be temporary, there is considerable uncertainty as to the duration and long-term effects of COVID-19 on the economy. Due to the uncertainties that exist, the Library believes that this will have some future financial impact on the operations and its ability to fundraise.

Reclassifications - Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

NOTE 3 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

The Library groups its financial assets measured at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value.

- Level 1 - Valuation is based on quoted prices in active markets for identical assets or liabilities. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- Level 2 - Valuation is based on observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 - Valuation is based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

Fair value for certificates of deposit is based on their stated value. Fair value for equities is based on quoted market prices for identical assets in established exchanges. The beneficial interests in perpetual trusts are valued, as a practical expedient, at the fair value of the Library's share of the trusts' investments. The trusts' investments are composed of equities, bonds and alternative investments and are valued by the trustees on a fair value basis of accounting.

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 3 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

Investments of corporate stock and certificates of deposit are presented in the financial statements at fair value and are summarized as follows:

	<u>2021</u>		<u>2020</u>	
	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>
Certificates of Deposit	\$ 6,028	\$ 6,028	\$ 5,965	\$ 5,965
Equities	53,221	53,221	45,565	45,565
Total Investments	<u>\$ 59,249</u>	<u>\$ 59,249</u>	<u>\$ 51,530</u>	<u>\$ 51,530</u>

The Library is also the beneficiary of the Knotts and Hawley trusts in which the donors have established perpetual trusts administered by a bank as trustee. Under the terms of the trusts, the Library has the irrevocable right to receive distributions of trust income in perpetuity. The assets of these trusts are recorded as net assets with donor restrictions.

By the terms of these trusts an original principal sum was invested as an endowment with the income to be used for general library operations. Recent changes in the law governing trusts give the third-party trustee broad powers to distribute capital gains as well as interest and dividend income. The trustees determine the annual distribution to the library based on its determination of what it believes to be fair and reasonable to impartially balance the present and future needs of the Library. The original principal of the Hawley trust was \$250,000.

The allocation of the beneficial interest in trusts and restricted cash and investments at June 30, 2021 and 2020 is shown in the tables below:

	<u>Beneficial Interest in Trusts</u>		
	<u>Knotts Trust</u>	<u>Hawley Trust</u>	<u>June 30, 2021 Total</u>
Net assets with donor restrictions	<u>\$ 433,070</u>	<u>\$ 1,443,275</u>	<u>\$ 1,876,345</u>

	<u>Beneficial Interest in Trusts</u>		
	<u>Knotts Trust</u>	<u>Hawley Trust</u>	<u>June 30, 2020 Total</u>
Net assets with donor restrictions	<u>\$ 346,491</u>	<u>\$ 1,157,517</u>	<u>\$ 1,504,008</u>

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 3 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

	Restricted Cash	
	Newtown Savings MMD	
	<u>2021</u>	<u>2020</u>
Net assets with donor restrictions	\$ 132,455	\$ 132,390
Total Restricted Cash	<u>\$ 132,455</u>	<u>\$ 132,390</u>

	Investments		
	Newtown	Other	June 30, 2021
	Savings	Investments	Total
	C/D		
Net assets with donor restrictions	\$ 2,048	\$ -	\$ 2,048
Net assets without donor restrictions	3,980	53,221	57,201
Investments at June 30, 2021	<u>\$ 6,028</u>	<u>\$ 53,221</u>	<u>\$ 59,249</u>

	Investments		
	Newtown	Other	June 30, 2020
	Savings	Investments	Total
	C/D		
Net assets with donor restrictions	\$ 3,290	\$ -	\$ 3,290
Net assets without donor restrictions	2,675	45,565	48,240
Investments at June 30, 2020	<u>\$ 5,965</u>	<u>\$ 45,565</u>	<u>\$ 51,530</u>

The following is a summary of the inputs used as of June 30, 2021 in valuing investments carried at fair value:

	Fair Value Measurements Using			
		Quoted Prices	Significant Other	Significant
		in Active Markets	Observable Inputs	Unobservable Inputs
		for Identical Assets	(Level 2)	(Level 3)
	Total	(Level 1)		
Certificates of Deposit	\$ 6,028	\$ 6,028	\$ -	\$ -
Equities	53,221	53,221	-	-
Beneficial interest in trusts	1,876,345	-	-	1,876,345
	<u>\$ 1,935,594</u>	<u>\$ 59,249</u>	<u>\$ -</u>	<u>\$ 1,876,345</u>

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 3 - INVESTMENTS AND FAIR VALUE MEASUREMENTS (continued)

At June 30, 2020:

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
	Total			
Certificates of Deposit	\$ 5,965	\$ 5,965	\$ -	\$ -
Equities	45,565	45,565	-	-
Beneficial interest in trusts	1,504,008	-	-	1,504,008
	<u>\$ 1,555,538</u>	<u>\$ 51,530</u>	<u>\$ -</u>	<u>\$ 1,504,008</u>

A reconciliation of the activities of the beneficial interests in trusts whose values are based on significant unobservable inputs (Level 3) is as follows:

Balance at July 1, 2019	\$ 1,534,725
Gain (losses) on beneficial interests net of investment income recorded	(30,717)
Balance at July 1, 2020	1,504,008
Gain (losses) on beneficial interests net of investment income recorded	372,337
Balance at June 30, 2021	<u>\$ 1,876,345</u>

Investment income consists of the following:

	2021	2020
Dividends and interest	\$ 2,180	\$ 2,025
Realized and unrealized gains (losses) - perpetual trusts	372,337	(30,717)
Realized and unrealized gains (losses) - other	7,314	(1,193)
Distributions from perpetual trusts	60,731	55,406
Total return on investments	<u>\$ 442,562</u>	<u>\$ 25,521</u>

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 4 - LAND, BUILDING, FURNITURE & EQUIPMENT

Land, building, furniture and equipment consist of the following:

	<u>2021</u>	<u>2020</u>
Land	\$ 20,040	\$ 20,040
Building	4,295,681	4,295,681
Building improvements	724,976	718,181
Computer equipment	53,304	53,304
Furniture and equipment	<u>661,279</u>	<u>634,216</u>
	5,755,280	5,721,422
Accumulated depreciation	<u>(3,384,028)</u>	<u>(3,247,509)</u>
Total land, building, furniture and equipment	<u><u>\$ 2,371,252</u></u>	<u><u>\$ 2,473,913</u></u>

NOTE 5 - LEASE COMMITMENTS

The Library has entered into non-cancellable operating equipment leases requiring minimum annual rental payments as follows:

<u>Year End</u>	<u>Amount</u>
June 30, 2022	8,544
June 30, 2023	8,544
June 30, 2024	8,544
June 30, 2025	<u>8,544</u>
	<u><u>\$ 34,176</u></u>

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions include both assets whose restrictions are perpetual in nature and those whose restrictions are for specific purposes, as follows:

	2021	2020
Purpose restricted:		
Brush fund - genealogy room	\$ 33	\$ 27
Landau fund - fine arts and theater	3,708	3,700
Fairchild fund - general interest	701	700
Blakeman fund - girls	71	71
Juvenile department	1,160	1,160
Books Heal Hearts	1,212	1,212
Sensory story time	62	62
Digital archiving project	1,234	1,234
Newtown Prevention Council	3,249	3,249
YA Makerspace Program	1,022	1,022
Friends of C.H. Booth Library	7,214	8,609
Study of the Classics	9,891	9,891
Children's Books	485	485
Google digital grant	2,007	186
Archivist grant	184	1,707
Preservation of collections	-	1,091
Words on Wheels	997	-
Total restricted for specific purposes	<u>33,230</u>	<u>34,406</u>
Held in perpetuity:		
Brush fund - genealogy room	11,978	11,978
Landau fund - fine arts and theater	12,975	12,975
Smith fund - children's department	13,588	13,588
Fairchild fund - general interest	1,000	1,000
Blakeman fund - girls	300	300
Praxair Foundation - music endowment	2,500	2,500
Hawley Trust - general operations	1,443,275	1,157,517
Knotts Trust - general operations	433,070	346,491
Vollmers fund - general operations	58,932	58,932
Total held in perpetuity	<u>1,977,619</u>	<u>1,605,281</u>
Total Net Assets With Donor Restrictions	<u>\$ 2,010,848</u>	<u>\$ 1,639,687</u>

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 7 - EMPLOYEE BENEFIT PLANS

The Library participates in the Town of Newtown Pension Plan for Board of Selectmen and Board of Education Personnel which is a single-employer, public employee retirement system. Employees are eligible for enrollment in the plan after six months of full-time service. Employees are required to contribute 2% of base earnings to the plan. The Town of Newtown contributes the employer portion to the plan which totaled \$26,557 and \$26,449 for the years ended June 30, 2021 and 2020.

The Library also has a tax deferred annuity plan covering employees of the Library. Contributions are voluntary and the Library does not pay for any of these benefits.

NOTE 8 - GRANTS AND CONTRIBUTIONS

The Cyrenius H. Booth Library received annual grants, including capital improvement grants from the Town of Newtown. The Library received a total of \$1,439,550 and \$1,485,947 from the Town of Newtown for the years ended June 30, 2021 and 2020, respectively.

The Library also received \$106,283 in contributions from the Friends of the Cyrenius H. Booth Library for the year ended June 30, 2021 (\$109,116 in 2020). The Friends of the Cyrenius H. Booth Library is a separately incorporated not-for-profit organization formed to raise funds from special fundraising events to promote the use and appreciation of the Library.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

The Library receives a substantial amount of its support from state and local governments. A significant reduction in the level of this support, if this were to occur, may have an effect on the Library's programs and activities.

NOTE 10 - CONCENTRATION OF CREDIT RISK

Cash & cash equivalents – The Library places its cash deposits with high credit-quality institutions. Such deposits may exceed the Federal Depository Insurance Corporation's (FDIC) insurance limits of \$250,000 at times during the year. The Library's uninsured balances at June 30, 2021 totaled \$698,982 (\$505,274 at June 30, 2020). However, management believes that these deposits are not subject to significant credit risk due to the creditworthiness of these financial institutions.

Investments – The Library's investments are comprised of certificate of deposits and stocks. The value of these investments is subject to general market conditions and interest rates.

Cyrenius H. Booth Library

Notes to Financial Statements (continued)

NOTE 11 - LIQUIDITY AND AVAILABILITY OF RESOURCES

The Library's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	<u>2021</u>	<u>2020</u>
Financial Assets at year end:		
Cash and cash equivalents	\$ 907,145	\$ 720,427
Grant and accounts receivable	40,577	28,233
Investments	59,249	51,530
Total financial assets	<u>1,006,971</u>	<u>800,190</u>
 Less amounts not available to be used within one year:		
Net assets with donor restrictions	132,455	132,390
Grant designated for capital improvements	34,952	28,233
Net assets designated by the board for capital improvements	<u>826,410</u>	<u>588,322</u>
	<u>993,817</u>	<u>748,945</u>
 Financial assets available to meet general expenditures over the next twelve months	 <u><u>\$ 13,154</u></u>	 <u><u>\$ 51,245</u></u>

The Library maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities and other obligations come due. Additionally, the Library generally receives its grant from the Town of Newtown quarterly at the start of the Library's fiscal year. As part of its liquidity plan excess cash is invested in short-term investments, including money market accounts. In addition to financial assets available to meet general expenditures over the next 12 months, the Library operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures.

NOTE 12 - SUBSEQUENT EVENT

In preparing these financial statements, management has evaluated subsequent events through October 15, 2021 which is the date the financial statements were available to be issued.

Supplemental Information

Unrestricted Assets
Schedule of Revenues and Expenses - Actual vs. Budget (continued)

For the Year Ended June 30, 2021

	Actual	Budget	Over/(Under) Variance
<u>Occupancy</u>			
Supplies	9,148	5,000	4,148
Contractual services	34,708	29,000	5,708
Electricity	44,136	48,000	(3,864)
Equipment	5,782	2,000	3,782
Heat	15,469	14,000	1,469
Maintenance	53,002	35,000	18,002
Telephone	5,571	5,000	571
Water	1,821	2,200	(379)
Total Occupancy	169,635	140,200	29,435
<u>Administration</u>			
Fund raising	10,468	23,000	(12,532)
Postage/petty cash	2,000	2,000	(0)
Professional Service	10,594	20,000	(9,406)
Supplies	8,141	8,000	141
Working contingency	1,411	1,000	411
Total Administration	32,615	54,000	(21,385)
 Total Expenses	 1,666,441	 1,611,001	 55,440
Excess of revenue over expenses	\$ 48,507	\$ -	\$ 48,507

Reconciliation to statement of activities:

Unrealized investment gains (losses)	379,651
Payroll Protection Program grant	172,600
Depreciation	(136,519)
Newtown CIP Grant	44,199
Capital reserve fund	(1,850)
Increase in net assets per statement of activities	\$ 506,588

See audit report.

Unrestricted Assets
Schedule of Revenues and Expenses - Actual vs. Budget

For the Year Ended June 30, 2021

	<u>Actual</u>	<u>Budget</u>	<u>Over/(Under) Variance</u>
Revenues:			
Town grant	\$ 1,395,351	\$ 1,395,351	\$ -
Other grants	9,212	12,500	(3,288)
Contributions and fund raising	133,269	119,000	14,269
Friends of Library	106,283	-	106,283
Investment income	62,911	60,450	2,461
Photo copy revenue	1,565	6,200	(4,635)
Fines and sales	5,418	15,500	(10,082)
Miscellaneous	939	2,000	(1,061)
Total Revenues	<u>1,714,948</u>	<u>1,611,001</u>	<u>103,947</u>
Expenses:			
Personnel	<u>1,072,450</u>	<u>1,138,553</u>	<u>(66,103)</u>
Library Operations:			
Maintenance	2,920	3,000	(80)
Equipment	6,004	4,650	1,354
Contractual Services	67,760	52,566	15,194
Audio/Visual software	21,284	25,500	(4,216)
Bibliomation	45,519	45,519	(0)
Books	61,834	62,525	(691)
Books - special funds	-	450	(450)
Databases	13,792	16,000	(2,208)
Friends of Library	107,004	-	107,004
Memberships	1,923	2,360	(437)
Other grants	3,860	12,500	(8,640)
Periodicals	5,600	5,178	422
Programs	17,736	19,000	(1,264)
Training	6,026	4,000	2,026
Technology	30,480	25,000	5,480
Total Library Operations	<u>\$ 391,741</u>	<u>\$ 278,248</u>	<u>\$ 113,493</u>

See audit report.

DEPARTMENT: LIBRARY**MISSION/DESCRIPTION**

The Cyrenius H. Booth Library's mission is to promote the joy of lifelong learning, stimulate curiosity, support the exchange of ideas, and provide a welcoming gathering place for our community. The library accomplishes this with free educational programs and materials resources.

Web site: <http://chboothlibrary.org/>

Library annual reports: <http://www.chboothlibrary.org/annual-reports/>

BUDGET HIGHLIGHTS

The budget for the library contribution is \$1,406,000 (excluding town contributions for life insurance and pension) for fiscal year 2022-2023, which is an increase of \$25,000 or 1.81%.

The requested contribution was \$1,457,160. The difference can be made up from using fund balance. (\$588,000+ at June 30, 2020 & \$826,410 at June 30, 2021)

Regarding the library's internal operating 2022-23 budget, see the account detail under "contributions to outside agencies" on page 250.

LIBRARY BUDGET

LIBRARY	2022 - 2023 BUDGET										CHANGE \$	CHANGE %
	2019 - 2020 ACTUALS	2020 - 2021 ACTUALS	2021 - 2022		1st SELECTMAN PROPOSED	BOS PROPOSED	BOF RECOMMENDED	LC ADOPTED				
			ADOPTED	AMENDED								
GROUP INSURANCE	2,229	2,000	2,000	2,000	964	2,000						0.00%
RETIREMENT CONTRIBUTIONS	26,449	26,557	24,621	24,621	17,316	24,152					(469)	-1.90%
CONTRIBUTIONS TO OUTSIDE AGENCIES	1,353,380	1,395,351	1,381,000	1,381,000	580,226	1,406,000					25,000	1.81%
	1,382,059	1,423,908	1,407,621	1,407,621	598,506	1,432,152	-	-	-		24,531	1.74%

DEPARTMENT: LIBRARY**BUDGET OVERVIEW**

The Cyrenus H. Booth Library's budget goals for FY22-23 are to respond to needs expressed by the community with educational programs and related supports in the form of free circulating materials, emerging technologies, and patron services supports. Public programs that support local economic development and preserve and protect objects related to Newtown's heritage are an important focus, as is maintaining the facility. The public programs related to raising the level of civil discourse in the community will continue, and the 2022-2025 long-range plan will be completed. The mission statement that carries out the strategic plan will remain the same: Promote the joy of lifelong learning, stimulate curiosity, support the exchange of ideas, and provide a welcoming gathering place

INCOME/EXPENSE HIGHLIGHTS

Total library budget income increases by \$88.7K (5.6%)

- Considerable \$17.5K, 15% increase in overall fundraising goal
- Reduced (\$7.4K) revenue from fees and fines (COVID related)

Expense:

- \$57.8K (76%) of total municipal increase goes to salary and benefits increase
- \$3.2K (1.1%) decrease in Operations (e.g., books, e-content, added technology, etc)
- \$9.5K (7%) decrease in Occupancy budget

Friends

- Income and Expenses from the independent Friends of the C.H. Booth Library, which support library materials and programming and net to zero, are not included in the above and are detailed in the library's Financial Statements

DEPARTMENT: LIBRARY**ACCOUNT DETAIL**

Group Insurance; Retirement Contributions: Group Insurance – This amount includes life insurance and long term disability. Retirement Contributions – this amount reflects a portion of the annual required contribution (ARC) that is need to properly fund the pension plan. The ARC is expressed as a percent of payroll. See the Pension Fund section starting on page 291 for a description of the pension plans and a breakdown of the ARC (by department). It also includes any contributions to a defined contribution plan (if the employee is not eligible for the pension plan).

Contributions to Outside Agencies - Library Contribution: The Town of Newtown funds the library's operating and capital budget after the application of grants, fees, fund raising and investment income. The following is the library's internal budget for 2022-2023 (next page):



DEPARTMENT: LIBRARY**EXPENSES****PERSONNEL**

5000	Salaries	830,822	908,942	954,400	45,458	5.00%
5010	Benefits	184,205	188,635	197,500	8,865	4.70%
5020	Social Security	57,423	69,534	73,000	3,466	4.98%
Total Personnel		1,072,450	1,167,111	1,224,900	57,789	4.95%

LIBRARY OPERATIONS

5040	Maintenance	2,921	3,000	3,000	-	0.00%
5050	Equipment	6,004	4,500	6,500	2,000	44.44%
5060	Contractual Services	67,760	52,374	52,500	126	0.24%
5070	Total A/V Software	21,284	26,500	26,500	-	0.00%
5080	Bibliomation	45,519	46,734	47,902	1,168	2.50%
5100	Total Books	61,836	63,000	55,000	(8,000)	(12.70%)
5110	Total Books-spec. funds	-	450	450	-	0.00%
5120	Total Databases	13,792	16,000	16,000	-	0.00%
5130	Memberships	1,923	2,685	2,700	15	0.56%
5135	Other Grants	3,860	12,500	15,000	2,500	20.00%
5140	Periodicals	5,600	5,000	5,000	-	0.00%
5150	Total Programs	17,736	19,000	19,500	500	2.63%
5160	Professional Development	6,026	4,000	3,000	(1,000)	(25.00%)
5165	Technology (incl CEN costs)	30,480	25,500	25,000	(500)	(1.96%)
Total Library Operations		284,740	281,243	278,052	(3,191)	(1.13%)

DEPARTMENT: LIBRARY

LINE	INCOME	Actual 2020-2021	Awarded 2021-2022	Proposed Budget 2022-2023	Budget Comparison \$ Difference	% Change
GRANTS						
1000	State of Connecticut	4,112	-	-	-	0.00%
1100	Town of Newtown	1,395,351	1,381,000	1,457,160	76,160	5.51%
1200	Other Grants	5,100	12,500	15,000	2,500	20.00%
	Total Grants	1,404,563	1,393,500	1,472,160	78,660	5.64%
OPERATIONS						
2100	Fines & Misc. Sales	5,418	10,916	5,000	(5,916)	(54.20%)
2200	Photocopy Revenue	1,565	6,000	5,000	(1,000)	(16.67%)
2300	Other Operating	939	2,000	1,500	(500)	(25.00%)
	Total Operations	7,923	18,916	11,500	(7,416)	(39.20%)
FUND RAISING						
3000	Annual Fund Drive	95,100	50,000	55,000	5,000	10.00%
3502	TT Road Race	19,205	40,000	40,000	-	0.00%
3100	Bequests/gifts	13,269	12,500	25,000	12,500	100.00%
3500	Fund Raising Other	2,036	15,000	15,000	-	0.00%
	Total Fund Raising	129,610	117,500	135,000	17,500	14.89%
INVESTMENT INCOME						
4000	Knotts Estate	17,330	15,000	15,000	-	0.00%
4400	Hawley Trust	43,402	45,000	45,000	-	0.00%
4300	Restricted Funds	66	450	450	-	0.00%
	Total Investment Income	60,797	60,450	60,450	-	0.00%
	INCOME SUBTOTAL	1,602,893	1,590,366	1,679,110	88,744	5.58%

DEPARTMENT: LIBRARY

LIBRARY - MEASURES & INDICATORS
For 2021-2022 Budget Request

Measure/Indicator	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21
# of Items Circulated	204,686	206,373	209,216	163,937	150,784
# of Patron Visits Per Day	472	399	367	356	184
# Registered Borrowers	12,068	11,466	10,968	10,015	9,692
# of eBooks & eAudiobooks Circulated	14,250	20,135	29,385	39,236	44,568
# of Database & Electronic Resource usage	45,814	50,399	53,568	48,695	32,555
Average Daily Wireless Bandwidth Usage	31.1GB	16.1GB	17.7GB	17.7GB	17.4GB
# of Reference Transactions	21,307	21,000 (est)	13,416	12,530	6,227
# of Programs	749	711	919	642	467
Program Attendance	15,010	15,012	18,303	11,890	12,467
Average attendance per program	20	21	20	19	27
Value of Library Services/Return on Investment*	\$ 4,609,395	\$ 4,281,729	\$ 4,695,230	\$ 2,944,007	\$3,254,779

* Calculated using American Library Association's Library Value Calculator

DEPARTMENT: LIBRARY

	Actual	Awarded	Proposed Budget	Budget Comparison \$ Difference	% Change
	2020-2021	2021-2022	2022-2023		
OCCUPANCY					
5200 Supplies	9,148	6,000	6,000	-	0.00%
5240 Contractual Services	34,708	26,358	26,358	-	0.00%
5250 Electricity	44,136	44,000	44,000	-	0.00%
5260 Heat	15,469	14,000	14,000	-	0.00%
5270 Maintenance	53,002	36,500	29,500	(7,000)	(19.18%)
5280 Telephone	5,782	4,000	3,000	(1,000)	(25.00%)
5290 Water	1,821	2,300	2,000	(300)	(13.04%)
5255 Equipment	5,782	2,000	800	(1,200)	(60.00%)
Total Occupancy	169,848	135,158	125,658	(9,500)	(7.03%)
ADMINISTRATION					
5600.3 Annual Fund Drive	6,945	6,500	6,500	-	0.00%
5600.11 Turkey Trot Road Race	2,386	15,000	15,000	-	0.00%
5600.4 Bequests/gifts				-	0.00%
5600.5 Fund Raising Other	1,137	3,500	2,500	(1,000)	(28.57%)
5700 Postage/petty cash	2,000	2,000	1,500	(500)	(25.00%)
5750 Professional Services	10,594	20,000	15,000	(5,000)	(25.00%)
5800 Supplies	8,141	9,000	9,000	-	0.00%
5900 Working contingency	1,411	1,000	1,000	-	0.00%
Total Administration	32,614	57,000	50,500	(6,500)	(11.40%)
EXPENSE TOTAL	1,559,652	1,640,512	1,679,110	38,598	2.35%

DEPARTMENT: PARKS & RECREATION**MISSION/DESCRIPTION**

To create quality recreation and leisure opportunities strengthening the community through people, parks and programs.
Web site:

http://www.newtown-ct.gov/Public_Documents/NewtownCT_Park/index

The pandemic has made it even more clear how crucial recreational programs, parks, trails and other outdoor spaces are to our community's health and wellness. With additional precautions, all our recreational programming, sporting venues and recreational facilities continue to meet a wide range of essential human needs, from fitness and physical health to socialization, emotional health and more. Parks and Recreation services have become even more critical to the fabric of Newtown and elsewhere as parks, trails and open space amenities serve as an important source of recreational opportunities for many in the community. We believe it is vital for Newtown Parks & Recreation to continue to provide residents of all ages and abilities with opportunities to improve physical and mental health. Department staff have spent countless hours re-envisioning programs, adapting to new protocols and providing new opportunities to maintain physical and mental health through unprecedented times. We trust you will continue to see these services as vital and will continue to fund the people, parks and programs that are essential in keeping our community vibrant and healthy

BUDGET HIGHLIGHTS

The Parks and Recreation budget has increased by \$65,898 or 2.66%. Change is mainly due to an increase in wages & benefits and contractual services.

PARKS & RECREATION BUDGET

PARKS AND RECREATION	2019 - 2020	2020 - 2021	2021 - 2022		1st SELECTMAN		2022 - 2023 BUDGET		CHANGE	
	ACTUALS	ACTUALS	ADOPTED	AMENDED	12/31 ACTUAL	PROPOSED	BOS	BOF	\$	%
							PROPOSED	RECOMMENDED		
SALARIES & WAGES - FULL TIME	994,476	954,449	1,025,512	1,025,512	504,388	1,049,612			24,100	2.35%
SALARIES & WAGES - PART TIME	65,407	60,355	73,094	73,094	26,505	74,421			1,327	1.82%
SALARIES & WAGES - SEASONAL	221,433	128,195	244,083	244,083	168,640	271,576			27,493	11.26%
SALARIES & WAGES - OVERTIME	36,258	63,265	62,000	62,000	32,391	62,000			-	0.00%
GROUP INSURANCE	280,145	282,540	290,215	290,215	287,007	298,709				0.00%
SOCIAL SECURITY CONTRIBUTIONS	101,668	93,576	107,459	107,459	54,085	111,507			8,494	2.93%
RETIREMENT CONTRIBUTIONS	90,752	89,041	84,474	84,474	75,057	79,042			4,048	3.77%
OTHER EMPLOYEE BENEFITS	12,436	14,438	15,350	15,350	11,221	15,350			(5,432)	-6.43%
CONTRACTUAL SERVICES	270,754	307,800	300,000	300,000	239,721	310,784			-	0.00%
DUES, TRAVEL & EDUCATION	5,561	10,111	10,000	10,000	2,356	10,000			10,784	3.59%
GENERAL SUPPLIES	11,999	11,886	12,000	12,000	8,772	12,000			-	0.00%
OFFICE SUPPLIES	1,244	3,100	3,000	3,000	770	3,000			-	0.00%
SIGNS	5,585	5,936	6,000	6,000	5,379	6,000			-	0.00%
POOL SUPPLIES	31,049	33,307	32,342	32,342	11,761	32,342			-	0.00%
GENERAL MAINTENANCE SUPPLIES	37,153	40,528	35,900	35,900	12,690	37,695			-	0.00%
GROUPS MAINTENANCE	154,112	154,668	157,731	157,731	117,035	165,619			1,795	5.00%
CAPITAL	111,598	38,206	21,500	21,500	15,375	6,900			7,888	5.00%
	2,431,629	2,291,400	2,480,660	2,480,660	1,573,153	2,546,558	-	-	(14,600)	-67.91%
									65,898	2.66%

DEPARTMENT: PARKS & RECREATION**ACCOUNT DETAIL****Salaries & Wages – Full Time:**

The Director of Parks & Recreation, Assistant Director of Parks & the Assistant Director of Recreation are non union positions. Non union positions reflect an increase of 2.50% in this budget.

Three positions belong to the Town Hall Employees CSEA, Local 2001 SEIU Union. Salaries & wages for this union reflect an increase of 2.50%, per contract.

Eleven positions belong to the Parks & Recreation Department Teamsters Union Local 145 Union. Positions in this union reflect an increase of 2.25%.

<u>Parks & Recreation</u>	<u>POSITION</u>	<u>2021 - 2022</u>		<u>2022 - 2023</u>		<u>INCREASE (DECREASE)</u>	
		<u>AMENDED</u>		<u>1st SELECTMAN</u>			
		<u>union</u>	<u># AUTH.</u>	<u>BUDGET</u>	<u># AUTH.</u>	<u>PROPOSED</u>	<u>BUDGET</u>
	Director of Parks & Recreation	nu	1	95,621	1	98,012	2,391
	Assistant Director of Parks	nu	1	84,570	1	86,684	2,114
	Assistant Director of Recreation	nu	1	70,324	1	72,082	1,758
	Operations Supervisor	th	1	67,627	1	69,318	1,691
	Administrative Assistant	th	1	51,375	1	52,659	1,284
	Secretary	th	1	40,722	1	41,740	1,018
	Maintainer	p & r	10	557,051	10	569,585	12,534
	Mechanic	p & r	1	58,222	1	59,532	1,310
		17		1,025,512	17	1,049,612	24,100

DEPARTMENT: PARKS & RECREATION**Salaries & Wages – Part Time:**

PART TIME	2021 - 2022		2022 - 2023		INCREASE (DECREASE)	
	# AUTH.	AMENDED BUDGET	# AUTH.	1st SELECTMAN PROPOSED	# AUTH.	BUDGET
Clerical (30 hours)	1	21,652	1	22,193	0	541
Part Time Office Staff (see detail below)	n/a	20,000	n/a	20,000	n/a	-
Part Time Maintenance		31,442		32,228		786
		73,094		74,421		1,327

PART TIME OFFICE STAFF DETAIL:

	2021-22	2022-23
Teen Center Supervisors (2)	0	0
Programs Specialist (5 hrs. X \$15./hr x 52 wks)	3,900	3,900
Part time Office Help / Intern / special event coordinator	16,100	16,100
Grand Total	20,000	20,000

Salaries & Wages – Seasonal:

	2021-22	2022-23	Increase	
Summer Day Camp Program	140,000	153,000	13,000	9% See detail next two pages.
Waterfront Staff	113,366	127,859	14,493	13% ""
Rangers & Gate Attendants	23,717	23,717	-	0% ""
Amount to be paid out of Eichler's Cove fund	(33,000)	(33,000)	-	0% ""
	244,083	271,576	27,493	

DEPARTMENT: PARKS & RECREATION**Salaries & Wages – Seasonal:****Summer Day Camp Program:**

Most Day Camp salary expenses are covered by the revenue generated from the program. To accommodate the impact of wage increases on the day camp program in 2021 we raised the cost of Dickinson Camp from \$150 per week to \$165 per week. We are facing yet another raise of minimum wage in 2022, and have again adjusted the cost of Day Camp with an increase of \$10 per week. From \$165 at each site to \$175 at each site.

The Summer Day Camp program has two sites that operate for 7 weeks each, Dickinson Park and Treadwell Park. This summer we will add an 8th week at Dickinson Camp due to popular demand and requests.

Each site has the following staff and we based our numbers from 2021 staff returning:

	<u>2021-22</u>	<u>2022-23</u>
2 - Camp director (for 8 weeks)	12,000	12,000
3 - Assistant director (for 8 weeks)	10,000	11,000
Social worker	5,500	6,500
Counselors *	106,000	116,000
Skateboard instructor/counselor at Dickinson Park	3,500	4,500
Mandatory camp training required for all staff (paid time)	3,000	3,000
	<u>140,000</u>	<u>153,000</u>

We provide an increase to returning staff who move to a new level of experience which represents an approximate increase of 1.0% Minimum wage in 2021 raised from \$11.00 to \$12.00 and again increased to \$13.00 on August 1, 2021, which is an approximate increase of 2%. We did not increase our budget last year but this summer with another minimum wage increase to \$14.00 on July 1st. We need to increase our budget to be sure we can pay the staff required to successfully run our essential day camp program.

DEPARTMENT: PARKS & RECREATION**Salaries & Wages – Seasonal: Life Guards:**

Our outdoor lifeguarding staff works out of two sites, Treadwell pool and Eichler's Cove beach. There is approximately 1,600 hours of operation at each location.

	<u>2021-22</u>	<u>2022-23</u>
Shared water front director (with community center)	10,000	10,000
2 - assistant water front directors	8,000	8,000
30+ lifeguards (including torpedo swim team at NHS) *	120,776	135,269
21 water safety instructors and water safety aides	7,590	7,590
Eichler's Cove staff off-set	(33,000)	(33,000)
	113,366	127,859

* In 2021 Hourly rate ranges from \$12.00 to \$13.50 depending on experience.

In 2022, July 1 the rate of minimum wage will go to \$14.00. We will go to \$14.50

All guards are required to attend two 2 hour training sessions a month (paid time)

Note: Eichler's Cove lifeguards are paid out of the waterfront special revenue fund (+/- \$33,000)

In 2021 although there were minimum wage increases we did not increase this line item due to the hiring of many new guards and staff last season. As many agencies and Parks and Recreation departments are seeing, retaining and hiring new guards has been a big challenge. Lifeguards need to be certified and retain their certifications. There are many jobs paying the same rate that do not require certifications and such demanding hours, holidays and positions. We recommend paying .50 over minimum wage for new hires to try to maintain the staff and be a bit more competitive with other programs and local employment. This would be a 12% increase

DEPARTMENT: PARKS & RECREATION**Salaries & Wages – Seasonal: Rangers & Gate Attendants:**

The request for rangers and gate attendants totals \$23,717.

Rangers: assist the maintainers in most all tasks throughout the summer. They also work early morning hours for gates and SOP's , late hours and special events at an hourly rate without the cost of overtime.

Rangers hourly pay ranges from \$14.00 to \$15.50 per hour depending on their experience.

Gate Attendants: We have attendants that monitor the patrons that visit Treadwell pool and the Lake Lillinonah Park (boat launch)

The hourly pay ranges from \$14.00 to \$17.00 per hour.

Wardens that monitor the activity at Eichler's cove are paid from the waterfront Special Revenue Account.

Although there are minimum wage increases again this summer we are not increasing this line item due to the hiring of many new staff last season.

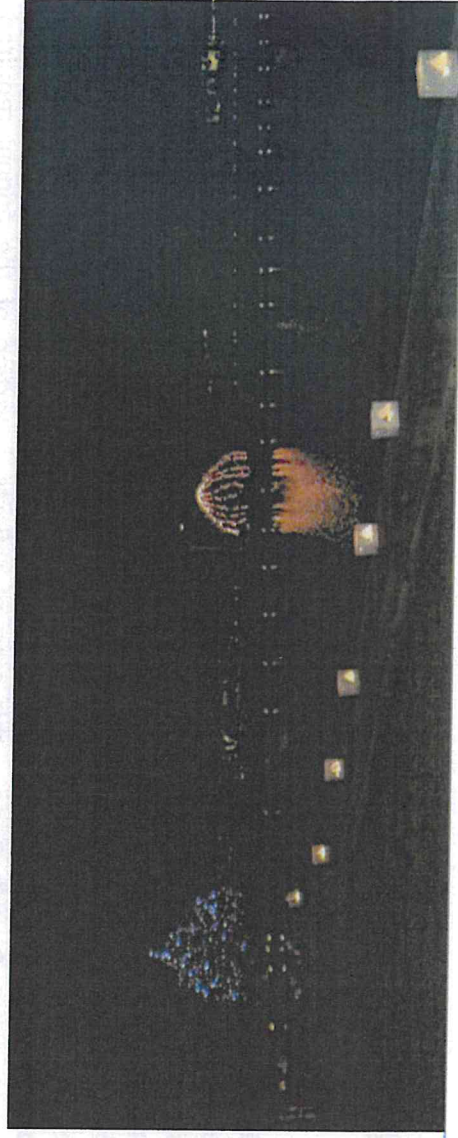


DEPARTMENT: PARKS & RECREATION**Salaries & Wages - Overtime:**

No increase from prior year.

The list below depicts some of the routine tasks our department uses overtime funds for:

- Plowing or essential storm work.
- Weekend parks cleaning and pool cleaning to meet state health codes.
- Spring field preparation. Fields are required to open on April 15th.
- Preparing fields for sports groups and tournaments.
- Construction work that extends beyond the normal day, when contractors are involved.
- Staffing tournaments and special events such as the Christmas tree lighting, Halloween parties, festivals and other large events.
- Locking gates.
- Pool operation – filter and pump operations and chemistry person: 1 X per day for pool readings by a licensed pool operator.



DEPARTMENT: PARKS & RECREATION

Group Insurance; Social Security Contributions; Retirement Contributions: Group Insurance – This amount includes medical benefits, life insurance and long term disability. The medical benefit piece reflects the amount charged by the Medical Self Insurance Fund for the employer's share of employee medical benefit costs. See the Medical Self Insurance Fund section, starting on page 293, for a breakdown of medical benefit costs and the distribution of costs to the various departments. The life insurance piece reflects the cost of the life insurance benefit per union contract. The long term disability piece reflects the cost of the long term disability benefit per union contract. Social Security Contributions – this amount reflects the employer's share of the Social Security and Medicare federal retirement program (Federal Insurance Contributions Act). The employers share is 7.65% of payroll (including overtime). 6.2% is for Social Security and 1.45% is for Medicare. Retirement Contributions – this amount reflects a portion of the annual required contribution (ARC) that is need to properly fund the pension plan. The ARC is expressed as a percent of payroll. See the Pension Fund section starting on page 291 for a description of the pension plans and a breakdown of the ARC (by department). It also includes any contributions to a defined contribution plan (if the employee is not eligible for the pension plan).



DEPARTMENT: PARKS & RECREATION

Other Employee Benefits: Safety clothes and allowance consist of the following:

SAFETY AND CLOTHING:

Union mandated clothing allowance for Parks & Fields Operations Supervisors and maintainers	2021-22		2022-23	
Clothing allowance-replacement of damaged clothing	\$	7,200	\$	7,200
Clothing allowance for Assistant Director/Parks	\$	250	\$	250
Safety Equipment (union mandated)	\$	700	\$	700
Summer Program Staff Shirts	\$	3,500	\$	3,500
Lifeguard Bathing Suits	\$	2,400	\$	2,400
Staff shirts for Park Rangers	\$	1,000	\$	1,000
	\$	300	\$	300
Total:	\$	15,350	\$	15,350



DEPARTMENT: PARKS & RECREATION**Contractual Services:**

	2021-22	2022-23	Board of Education Maintenance	2021-22	2022-23
Summer Bus service and special events	6,967	6,967	Lawn Maintenance Contract for Schools	79,165	79,165
Portable Toilets for park facilities	9,000	9,500	sod for High school fields as needed		
Tick Control for Dickinson & Treadwell (spraying and bait boxes)	5,500	5,500	4 Applications of fungicide for fields		
Tennis court net replacement	1,000	1,000	Spraying of pesticides		
Beautification of Parks	3,600	3,600	(grub control, fugus control and weed control)		
Dumpsters : Dickinson, Treadwell, Skate Park, Teen Ctr, Dog Park	4,820	5,300	Fertilization of back fields at High School	55,000	57,750
Recycling Containers	3,500	3,500	Sub total	134,165	136,915
Church Hill Sidewalk winter Maintenance	2,000	2,000			
Septic Cleaning at Parks	4,471	5,200			
BMI required licensing for concerts and performers	305	305			
Lightning Contract @H.S. Musco	500	500			
Treadwell - 4 applications of fungicide	8,500	8,925			
Winterize and Spring opening of Pool	2,000	2,300			
Cleaning Service- Treadwell Pool Building (for teen ctr use teen ctr fund)	10,000	10,000	Mandated American Red Cross Evaluation	2,500	2,500
Service Contract for Pool Controller (Chemical & Pool H2O controls)	1,600	1,600	Community Center Outdoor Bathroom cleaning	1,200	1,200
Service contract ASCAP dues for musical performances	364	364	Children's Adventure Center sidewalk snow Removal	1,187	1,187
Annual Contract-alarm system Teen ctr (use teen ctr fund)			Newtown Parent Connection Sidewalk Snow Removal	2,366	2,366
Contracted emergency repairs: i.e., roofs, well pumps, etc.			Community Center/Senior Sidewalk Snow Removal	4,800	4,800
Open and close irrigation systems			Ambulance Garage Sidewalk Snow Removal	2,900	2,900
State Mandated Quarterly water tests at Parks and Potable Water			Municipal Center Sidewalk snow removal	4,120	4,120
Alternate Annual Tennis Court repairs between Treadwell & Dickinson			Engineers House Snow Removal CSW	135	135
Fencing Repairs					
Vandalism Repairs (replacement equipment more expensive)					
Alternate Annual Basketball Court repairs Treadwell & Dickinson			Grand Total	300,000	310,784
Curbing and crack repairs at park facilities					
Mowing Hawleyville & Dodgintown					
Newtown Village Cemetery mowing					
Contract mowing of small areas (new bid)					
Edgework Consulting Camp Training					
Turf tractor rental (was in capital in prior years)					
Sub total	146,627	154,661			

DEPARTMENT: PARKS & RECREATION

Dues, Travel & Education: Education and training consist of the following:

	2021-22	2022-23
STAFF TRAINING		
CPR and First Aid training for waterfront staff and park staff	600	600
Misc. for maintainers to attend job related classes as offered		750
Pool Operator's Certification Course/Irrigation Technician Course	600	600
CDL Certifications and or upgrades	2,275	2,275
PROFESSIONAL DUES		
Director:		
National Rec. and Parks Assoc.	160	160
CT Rec. and Parks Assoc.	75	75
CT Parks Assoc.	35	35
Asst. Director Parks:		
CT Parks Assoc.	35	35
National Rec. and Parks Assoc.	160	160
CT Rec. and Parks Assoc.	75	75
Sports Turf Management Assoc.	110	110
Asst. Director of Recreation:		
National Rec. and Parks Assoc.	160	160
CT Rec. and Parks Assoc.	75	75
SUBSCRIPTIONS:		
Newtown Bee, Rec. Mgt., Parks & Ground Mgt.	90	90
CONFERENCES, SEMINARS, MEETINGS		
CRPA State Conference (Director, Asst. Director/Parks, Asst. Dir. Rec)	890	890
New England Training Institute	360	360
CT Rec. and Parks Assoc. Quarterly Mtgs.	240	240
CT Parks Assoc. monthly mtgs.	240	240
NRPA Annual Seminars	2,000	2,000
Director's Expense	220	220
New England Regional Athletic & Sports Conference for Asst. Dir/parks & Operations Supervisor	850	850
	10,000	10,000

DEPARTMENT: PARKS & RECREATION**General Supplies**

	2021-22	2022-23
Summer Program		
Arts & Crafts Supplies	3,800	3,800
Equipment and Supplies	2,900	2,900
First Aid Supplies	1,650	1,650
Recreation supplies for other Programs	3,650	3,650
Total:	12,000	12,000

Office Supplies: No increase

Signs: Signage at all of our locations is becoming increasingly necessary. The police department has told us they cannot take action unless signs are clearly posted stating rules, times, etc. Also, signs have a habit of disappearing or getting vandalized and must be replaced. Signs for A-Frame advertising, Rooster Race, Turkey Shoot, Breakfast with Santa, Summer Concerts, Dog Events, etc. have helped with our rising enrollment in programs and advertising to those who do not have children in the school system. Total: \$6,000 (no increase).



DEPARTMENT: PARKS & RECREATION**Pool Supplies:****Pool Supplies:**

	2021-22	2022-23
Chemicals- Liquid and Granular	20,000	20,000
Probe replacement	800	800
Pool Shut Down and Opening	3,600	3,600
Water & CO2	1,942	1,942
Pump repairs and or replacements, filter baskets, hoses, valves, Chlorine injector line and injector pump rebuild kits.	6,000	6,000
	32,342	32,342

No increase

Although chlorine has raised in cost, a mild summer last season, and preorders have us in good supply for next season.

General Maintenance Supplies:

5% increase do to inflation

the following are examples and approximations;

	2021-22	2022-23	Diff
Paint and stain for buildings, tables, fences, etc	4,500	4,725	225
Lumber	3,000	3,150	150
Vandalism repairs	2,000	2,100	100
Hand soap, disinfectants, paper products, etc.	4,000	4,200	200
Locks and chains	750	788	38
Replacement Barbeques	800	840	40
Bases, home plates, etc.	600	630	30
Cement	1,200	1,260	60
net replacements	600	630	30
Misc. hand tools, nuts, bolts, litter bags, etc.	1,200	1,260	60
Replacement flags	250	263	13
Playground maintenance and repairs	5,000	5,250	250
Replacement wood chips for Treadwell playgrounds	2,500	2,625	125
Teen Center Maintenance (paid out of teen fund)	-	-	-
Maintenance and repairs for pool facilities	3,000	3,150	150
Repair recreation equipment, purchase batteries, camera equipment and DVR's etc.	2,000	2,000	-
Dog bags & recycle bags	2,500	2,625	125
Osha Compliance Projects	2,000	2,100	100
	35,900	37,695	1,795

DEPARTMENT: PARKS & RECREATION**Grounds Maintenance:**

5% increase due to rise in costs. We have not raised this item in 4 years.

This includes the maintenance of Dickinson and Treadwell Parks, Orchard Hill Nature Center, Lake Lillinonah Park and Eichler's Cove, maintenance of 40+ athletic fields, school fields and other Town Parcels. Sports are playing two/three seasons per year (in some cases four seasons). Parks and Recreation special event space lining and set up at Fairfield Hills for delineated parking.

The following are estimates of major items for this account:

	<u>2021-22</u>	<u>2022-23</u>
Marking paint and lime	26,400	27,720
Top Soil	10,400	10,920
Clay/baseball MVP	12,650	13,283
Grass, seed, fertilizer	10,200	10,710
Weed control	5,000	5,250
Sand	1,000	1,050
90' Field at Fairfield Hills: High Meadow Field	4,500	4,725
Trail maintenance and Fairfield Hills Maintenance	11,200	11,760

Board of Education required maintenance materials (only) on eight high school fields:

Annual Soil testing	480	480
Top Dressing/Top Soil	12,000	12,000
Seed	7,250	7,250
Clay	4,050	4,050
Paint	8,220	8,220
Annual purchase of three sets of replacement tire for d	2,400	2,400
5% of items for BOE	-	1,720
Other Items: Misc.	41,981	44,081 5% increase

Total

157,731 165,619

Capital:

DEPARTMENT: PARKS & RECREATION

		<u>CAPITAL</u>	
	<u>Description</u>		
2	Cut-off Saw/Weed Eaters/Back Pack Blowers	5,000	Replace old units beyond repair
4	Replace truck leaf tarp	1,900	Replacement tarp for leaf collection
	Total	<u>6,900</u>	

See Parks & Recreation capital items included in capital non-recurring on page 263. Other items are proposed in ARP funding.

Vehicle inventory list is on page 310.

DEPARTMENT: PARKS & RECREATION

Measure/Indicator	Actual										
	(Calendar Year)										
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
# of Customers:										*	
Eichler's Cove Beach	3,482	3,246	2,815	2,750	2,334	3,982	3,936	3,488	4,162	5,177	3,534
Eichler's Cove Launch		532	457	507	557	528	557	526	576	2,382	2,564
Lake Lillinonah Launch				511	567	575	562	559	1,062	2,232	2,093
Treadwell Pool	25,744	24,124	20,483	19,483	20,097	19,556	20,563	19,542	18,356	16,250	17,095
# of Participants:											
Adaptive Recreation	60	36	37	35	35	49	61	55	45	-	35
Programs	36,560	30,975	30,055	30,000	30,397	31,553	31,529	31,756	32,148	12,476	17,251
Special Events				4,000	4,403	4,991	16,629	14,882	14,575	1,000	20,000 **
Day Camp		572	1,041	725	960	1,045	1,173	1,295	1,320	600	625

* - Due to COVID restrictions and guidelines programs were limited capacity or canceled.

** The carnival explains the growth in our special event #

DEPARTMENT: POLICE**MISSION/DESCRIPTION**

The men and women of the Newtown Department of Police Services are thoroughly committed to the improvement of the quality of life for all the residents of Newtown, by working in partnership with them. The Department will constantly work to maintain a safe and secure community while treating all people with dignity and respect. We will be objective and always search for new ways to improve ourselves so as to better serve the community.

Web site: [POLICE DEPT](#) (right click, open hyperlink)

MISSION STATEMENT

“It is the mission of the Newtown Police Department to protect and serve our community while honoring our badge, our integrity and the public trust. Working together with the community we will seek justice for all, while holding ourselves and others accountable for their actions under the color of law”

BUDGET HIGHLIGHTS

The budget for the Police Department has increased by \$121,211 or 1.64%. This is mainly due to an increase in salaries & wages and retirement contributions.



POLICE BUDGET

POLICE	2019 - 2020 ACTUALS	2020 - 2021 ACTUALS	2021 - 2022				2022 - 2023 BUDGET		LC ADOPTED	CHANGE	
			ADOPTED	AMENDED	12/31 ACTUAL	1st SELECTMAN PROPOSED	BOS PROPOSED	BOF RECOMMENDED		\$	%
SALARIES & WAGES - FULL TIME	4,167,512	4,230,595	4,331,234	4,331,234	2,163,772	4,426,844				95,610	2.21%
SALARIES & WAGES - PART TIME	-	-	-	-	-	-				-	-
SALARIES & WAGES - SEASONAL	14,840	2,200	22,250	22,250	-	-				(22,250)	-100.00%
SALARIES & WAGES - SSO	-	-	-	-	15,049	-				-	-
SALARIES & WAGES - OVERTIME	119,769	142,569	162,980	162,980	96,103	166,675				3,695	2.27%
GROUP INSURANCE	853,530	861,370	885,731	885,731	866,736	911,298				25,567	2.89%
SOCIAL SECURITY CONTRIBUTIONS	316,271	324,928	345,510	345,510	167,972	351,404				5,894	1.71%
RETIREMENT CONTRIBUTIONS	1,032,040	1,137,415	1,221,238	1,221,238	1,214,089	1,219,195				(2,043)	-0.17%
OTHER EMPLOYEE BENEFITS	59,459	70,380	81,800	81,800	31,128	84,100				2,300	2.81%
SOFTWARE/HARDWARE	74,327	75,683	80,649	80,649	37,661	81,352				703	0.87%
OTHER PURCHASED SERVICES	21,999	22,824	23,000	23,000	5,470	23,000				-	0.00%
CONTRACTUAL SERVICES	32,759	38,255	47,550	47,550	6,760	48,500				950	2.00%
DUES, TRAVEL & EDUCATION	56,359	45,494	58,350	54,900	16,225	54,900				(3,450)	-5.91%
OFFICE SUPPLIES	4,469	4,484	4,500	4,500	1,898	4,500				-	0.00%
POLICE VEHICLES	141,597	89,422	91,044	91,044	-	100,479				9,435	10.36%
POLICE EQUIPMENT	17,291	33,298	35,175	35,175	3,885	36,525				1,350	3.84%
CAPITAL	6,036	-	-	-	-	-				-	-
OTHER EXPENDITURES	5,573	9,127	7,300	10,750	2,080	10,750				3,450	47.26%
	6,923,831	7,088,043	7,398,311	7,398,311	4,628,828	7,519,522				121,211	1.64%

DEPARTMENT: POLICE**ACCOUNT DETAIL****Salaries & Wages – Full Time**

The Chief of Police, Captain and the chief's executive assistant are non union positions. The Police Chief & Captain's salaries are set by the First Selectman and Board of Selectman under language provided in the Town Charter Section 4-40. The Board of Police Commissioners by Town Charter Section 2-160 appoints the Chief of Police and the Captain. The salary of the Police Chief and Captain is discussed as part of the contract between the Town of Newtown and Chief of Police.

The Newtown Police Union represents all sworn officers except for the police chief and captain. A 2.25% salary increase is reflected in this budget per union contract. The additional increases are due to contractual step increases built in within the salary structure of the sworn staff. Any offsetting decreases are due to turnover and the resulting lower salary step.

The Civilian Personnel represented by Nutmeg Independent Public Safety Employees, NIPSEU are comprised of the following employees reflected in this budget cycle: Records Manager, Administrative Assistant, all receiving a 2.00%. The Chief's Executive Assistant is a non-union position and a 2.50% increase is reflected in this budget.

DEPARTMENT: POLICE**Salaries & Wages – Full Time – CONTINUED**

Police		2021 - 2022		2022 - 2023		INCREASE (DECREASE)	
POSITION	union	# AUTH.	BUDGET	# AUTH.	PROPOSED	# AUTH.	BUDGET
<u>Uniformed</u>							
Chief of Police	nu	1	132,567	1	135,550	-	2,983
Captain	nu	1	117,654	1	120,301	-	2,647
Lieutenant - Step 5	pol	3	319,167	3	326,349	-	7,182
Detective Sergeant - Step 5	pol	0	-	1	100,195	1	100,195
Administrative Sergeant - Step 5	pol	1	97,273	1	99,445	-	2,172
Sergeant - Step 3	pol	6	579,138	5	493,475	(1)	(85,663)
Sergeant - Step 2	pol	0	-	1	91,706	1	91,706
Sergeant - Step 1	pol	0	-	0	-	-	-
Detective - Step 5	pol	3	255,795	3	261,432	-	5,637
Officer - Step 5	pol	27	2,254,905	26	2,220,244	(1)	(34,661)
Officer - Step 4	pol	2	155,424	1	79,461	(1)	(75,963)
Officer - Step 3	pol	0	-	0	-	-	-
Officer - Step 2	pol	0	-	2	139,778	2	139,778
Officer - Step 1	pol	1	64,023	0	-	(1)	(64,023)
Officer - Step H - new hire savings	pol	0	-	0	-	-	-
Total Uniformed		45	3,975,946	45	4,067,936	-	91,990
Holiday, premium, longevity, stipends & degree incentive pay			187,949		188,000		51
Executive Assistant	nu	1	46,979	1	48,153	-	1,174
Administrative Assistant	disp	1	53,566	1	54,637	-	1,071
Records Manager	disp	1	66,144	1	67,467	-	1,323
Longevity			650		650		-
Grand Total		48	4,331,234	48	4,426,844	-	95,610

Salaries & Wages – Seasonal: Traffic Guards – are now in the BOE budget.

DEPARTMENT: POLICE

Salaries & Wages – Overtime This account fulfills contractual vacancies and is also intended to meet the NDPS projected workload for criminal investigations, motor vehicle investigations, enforcement activities, firearms training and other similar training sessions, public education activities, Labor Day parade activities, Christmas Tree Lighting activities, some school related activities (i.e. basketball, soccer and football security), other associated public safety functions and other police related activities. The increases are attributed to contractual raises and increases in vacation time for tenured officers. Increase is due to contractual wage increase.

OVERTIME REASON	2021-22	2022-23
Scheduled Officer Shift Coverage	39,370	40,260
Non Scheduled Officer Shift Coverage	63,400	64,825
Investigations	23,620	24,160
Training	23,620	24,160
Unscheduled Non-discretionary	12,970	13,270
TOTAL	162,980	166,675

Group Insurance; Social Security Contributions; Retirement Contributions: Group Insurance – This amount includes medical benefits, life insurance and long term disability. The medical benefit piece reflects the amount charged by the Medical Self Insurance Fund for the employer's share of employee medical benefit costs. See the Medical Self Insurance Fund section, starting on page 293, for a breakdown of medical benefit costs and the distribution of costs to the various departments. The life insurance piece reflects the cost of the life insurance benefit per union contract. The long term disability piece reflects the cost of the long term disability benefit per union contract. **Social Security Contributions** – this amount reflects the employer's share of the Social Security and Medicare federal retirement program (Federal Insurance Contributions Act). The employers share is 7.65% of payroll (including overtime). 6.2% is for Social Security and 1.45% is for Medicare. **Retirement Contributions** – this amount reflects a portion of the annual required contribution (ARC) that is need to properly fund the pension plan. The ARC is expressed as a percent of payroll. See the Pension Fund section starting on page 291 for a description of the pension plans and a breakdown of the ARC (by department). It also includes any contributions to a defined contribution plan (if the employee is not eligible for the pension plan).

DEPARTMENT: POLICE

Other Employee Benefits: This line item covers all uniforms allowances for all employees, contractual uniform cleaning and initial issue costs for new employees. In addition, the account will be used to outfit traffic agents. This also covers costs associated with the purchasing of replacement body armor for the officers of the department. Increase in cleaning of uniforms is contractual.

<u>UNIFORM ALLOWANCE:</u>	<u>2021-22</u>	<u>2022-23</u>
Officer Uniform Allowance (\$900 X 45 Officers=\$40,500)	40,500	40,500
Uniform Costs for Special Officers, Traffic Agents, School Traffic Agents	2,000	2,000
Cleaning of Uniforms Cost	13,500	13,500
Vest Covers for Officers	7,750	8,300
Initial Issue for New Officers	8,500	8,500
New Vests for Officers	9,550	11,300
	81,800	84,100

Software / Hardware: The line item represents the costs associated with our entire networked computer system including maintenance costs, and licensing fees. It also includes the licensing fees associated with the Mobile Data Telecommunication Computers within each cruiser. All these costs are contractual and anticipated increases have been indicated by vendors. The decrease is attributed to the final NexGen payment being made in the past budget cycle. Two new software packages have been added for accreditation, which will be required by POSTC in the future and for LPR operations.

	<u>2021-22</u>	<u>2022-23</u>
NexGen CAD RMS/Crown Castle Internet	27,250	27,250
NetMotion XE Policy Maintenance	3,700	3,815
MDT / Operability Wireless Service	26,000	26,000
Selex ES (LPR Software) (license plate)	4,395	4,395
First Cert (training tracking software)	3,912	3,980
POSS Scheduling Software Maintenance	3,750	3,750
Power DMS Accreditation Software	3,995	4,515
Leonardo LPR Maintenance Software	4,847	4,847
AFIS NexGen Integration Software	2,800	2,800
	80,649	81,352

DEPARTMENT: POLICE

Other Purchased Services: : This line item reflects the average repair costs, maintenance, replacement and the potential repair costs for the fiscal year for all radio and electronic equipment within police cruisers. It also includes costs associated cell phones for department personnel. The line item also reflects costs associated with the repairs of our Department Mobile Data Terminal (MDT) system and funds the Fairfield County Radio Interoperability System which allows the PD to communicate to all Fairfield County law enforcement agencies in an emergency. Increases in vehicle electronic repair and radios due to aging system and repair cost.

<u>ACCOUNT DETAIL:</u>	<u>2021-22</u>	<u>2022-23</u>
MDT repair and service	3,900	3,900
Fairfield County Radio Interoperability	3,000	3,000
Vehicle electronic repair and service	6,900	6,900
Cell phone/portable radio repairs and service	9,200	9,200
	<u>23,000</u>	<u>23,000</u>

Contractual Services: This account pays for the upkeep, diagnostic services, repairs and maintenance of several electronic devices including the Intoxilizer 5000, voice recording devices, UPS, live scan, doctor evaluations on Officers and some software maintenance. The line item also funds an Employee Assistance Program for Officers and NECC members, and photography services for criminal investigations. \$2,500 is included in this line item to cover costs associated with Police Commission traffic consulting and design. Funds are also budgeted for anticipated promotional exams. Additional cost are attributed to the Police Accountability Bill requiring drug and psychological testing of officers as part of the recertification process.

<u>SERVICES:</u>	<u>2021-22</u>	<u>2022-23</u>
Business machine service and maintenance	3,000	3,000
EAP for police officers and dispatchers	4,500	4,500
Police Radar/Lasar maintenance and repairs	3,250	3,200
Respiratory medical evaluations-OSHA Requirement (45 X \$120)	5,600	5,600
Medical inoculations and testing-OSHA Requirement	2,100	2,100
Live Scan (AFIS) Maintenance	6,875	6,875
Voice Recording Maintenance	2,800	2,800
UPS Maintenance	3,300	3,300
Traffic Engineering/Consulting	2,500	2,500
Promotional Exams	5,000	6,000
Other services (police accountability bill mandates)	8,625	8,625
	<u>47,550</u>	<u>48,500</u>

DEPARTMENT: POLICE

Dues, Travel & Education: This line item reflects the costs associated with all training and education of staff. Law enforcement service requires a great deal of general training for each officer and staff member to maintain a professionally rounded organization. Some of the training is mandated by rule, regulation or law. Some staff is also required to receive training in disciplines unique to their positions or assignments. Any reductions will impact on our ability to maintain professional law enforcement services to our community.

EDUCATION ACCOUNT DETAIL:

	amended		
	<u>2021-22</u>	<u>2022-23</u>	<u>Change</u>
Dues for professional training organizations	2,500	2,500	0
Books, publications and magazines	1,500	1,500	0
Advanced educational reimbursement costs for Officers	3,900	3,900	0
Annual Firearms, TASAR training costs	16,850	16,850	0
MRT, HAZ-MAT and Bloodborne Pathogens training costs	3,600	3,600	0
Supervisory and support staff training costs	3,000	3,000	0
Off-site training courses for personnel	6,750	6,750	0
Training supplies	3,800	3,800	0
Mandatory SSO training at POST	1,500	1,500	0
ESU training supplies	11,500	11,500	0
	0	0	0
	0	0	0
	54,900	54,900	0

Office Supplies: Office supplies.

DEPARTMENT: POLICE

Police Vehicles: Standardization is truly important and warranted as a best practice in the industry. Since 2012, the department began to purchase AWD Police rated utility patrol vehicles. Last year, FY 2020/2021 saw an increase in vehicle cost due to a mid-year model change by Ford Motor Company. This change was both internal and external resulting in an up-fitting increase to the new vehicles, prohibiting the use of some equipment from the vehicles being traded-in. Total cost per vehicle is as follows:

33,688 x 3 = 101,064 (vehicles only)

16,555 x 3 = 49,665 (unfitting cost)

\$150,719 Total cost for purchase and unfitting of 3 front line vehicles. Price includes anticipated 2% increase in vehicle cost. Unfitting and Equipment cost increased by approximately 10% , predicated on vendor demands and labor cost.

***One vehicle has been placed in capital and non-recurring. Leaving \$100,479 for 2 vehicles in this budget.

Trade in values could not be established at this time due to fluctuations in used vehicle values.

See page 306 for a police vehicle inventory.

Police Equipment: Account funds initiatives for our school personnel and small disposable equipment for the department. Some of the equipment purchased is traffic cones, flares, crime scene materials, first aid supplies, hazmat supplies, safety brochures, intoximeter supplies, radar maintenance and supplies, crime prevention materials and professional development manuals. It also funds community programs such as Triad, Citizen's Police Academies, Student Police Academies, Crime Prevention initiatives, and drug prevention initiatives. Hazmat Supplies cost have increased due to COVID related PPE purchases.

<u>PROGRAM EQUIPMENT / SUPPLIES:</u>	<u>2021-22</u>	<u>2022-23</u>
Camera Systems Supplies and Repairs	3,500	3,500
Crime Scene Supplies and Equipment	2,150	2,150
Prisoner Supplies / Intoximeter Supplies	1,950	1,950
First Aid Equipment and Supplies	7,125	7,125
Youth Development Supplies	8,750	8,750
HAZ-MAT Equipment and Supplies	2,950	4,300
SSO Equipment and Supplies	5,000	5,000
CPA and SPA Supplies	2,250	2,250
Kitchen supplies and equipment	1,500	1,500
	<u>35,175</u>	<u>36,525</u>

DEPARTMENT: POLICE

Capital: No capital items have been budgeted for.

Other Expenditures: This account covers the costs of various professional associations that Officers are affiliated with and covers the costs of all petty cash distributions. This account also funds all prisoner-holding costs. This account also funds all special investigatory costs involved with criminal investigations. Prisoner holding costs have increased due to several factors involving statutory obligations not allowing the police department to release individuals being held for various charges.

	amended	
	2021-22	2022-23
<u>MISCELLANEOUS:</u>		
Dues for Professional Organizations	2,100	2,100
Investigation Costs	1,500	1,500
Prisoner Holding Costs	1,500	1,500
Professional Meetings Costs	600	600
Shipping Costs	150	150
Event Costs	250	250
K-9 costs	3,450	3,450
Misc.	1,200	1,200

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