

**LEGISLATIVE COUNCIL REGULAR MEETING
JOINT MEETING INCLUDING BOARD OF FINANCE AND BOARD OF EDUCATION
COUNCIL CHAMBERS, 3 PRIMROSE STREET, NEWTOWN, CT
WEDNESDAY, SEPTEMBER 20, 2023**

MINUTES

PRESENT: (LC) Jeffery Capeci, Lisa Kessler, Michelle Embree Ku, Charles Gardner, Matthew Mihalcik, Tom Long, Chris Gardner, Phil Carrol, Dan Honnan (BOF) Sandy Rousas, Steven Goodrich, Stephen Csordas, John Madzula (BOE) Daniel Cruson, Alison Plante, Donald Ramsey, Todd Higgins, Shannon Tomai, Deborra Zukowski

Present Remotely: Derek Pisani (LC), William DeRosa (LC) Laura Miller (BOF)

ABSENT: Ryan Knapp (LC), Erica Sullivan (BOF), John Vouros (BOE)

ALSO PRESENT: Finance Director Bob Tait, First Selectman Dan Rosenthal, BOE Superintendent Chris Melillo, BOE Director of Business & Finance Tanja Vadas, Director BOE Director of Facilities John Barlow, Director of Public Works Fred Hurley and 5 members of the public

CALL TO ORDER: Mr. Capeci called the meeting to order with the Pledge of Allegiance at 7:30 pm.

VOTER COMMENT: None

MINUTES: D. Honnan moved to approve the minutes of the 9/6/23 minutes. Charles Gardner seconded, all in favor.

COMMUNICATIONS: Correspondence from Rob Sibley regarding the POCD process (att.) was received.

COMMITTEE REPORTS: None

FIRST SELECTMAN'S REPORT: None

NEW BUSINESS

Board of Education Fund Balance Policy – D. Zukowski reported that in November of 2021 the BOE approved the policy as provided by legal counsel. Currently there are edits from the Board of Finance (att.) that the BOE has yet to approve. Sandy Roussas explained that during COVID they wanted a working document that would guide the decision regarding unexpended budget into the non-lapsing fund. The policy was approved by the BOE and LC but not the BOF. The BOF edits made nominal and the purpose was to reflect proper accounting terminology.

BOE – S. Tomai moved that the BOE approve the tri-board Non-Lapsing Education Fund Balance Policy. A. Plante seconded all in favor.

BOF – J. Madzula moved to approve the revised Non-Lapsing Education Fund policy. S. Roussas seconded, all in favor.

LC – Charles Gardener moved to approve the BOE Non-Lapsing Education Fund policy between the BOE, BOF and LC. Matt Mihalcik seconded. Tom Long made the correction that in section 4, it should be shall only be used for educational purposes not may which is how the state statute is written.

Tom Long moved to amend the motion to eliminate one edit in section 4 reversing it from may back to shall. Michelle Embree Ku seconded, all in favor. Original motion with amendment unanimously approved by roll call vote.

BOE – A. Plante moved to reconsider the original motion approving the changes to the BOE Non-Lapsing Fund Policy. T. Higgins seconded. S. Tomai moved that the BOE approve the tri-board Non-Lapsing Education Fund policy. D. Cruson seconded. D. Cruson moved to amend the motion to accept the changes approved by the LC. A. Plante seconded, amendment passes unanimously. Original motion as amended, all in favor.

BOF – J. Madzula moved that the BOF approve the amendment to the BOE Non-Lapsing Fund Policy changing may to shall in section 4. S. Roussas seconded, all in favor.

BOE - Having no further BOE business, T. Higgins moved to adjourn the BOE meeting at 8:07pm. D. Cruson seconded, all in favor.

Request for Unexpended Funds from the 2022-2023 Board of Ed budget to be Deposited in the BOE Non-lapsing Account – Charles Gardner moved to approve the request for unexpended funds from the 2022-2023 Board of Ed budget to be deposited in the BOE Non-lapsing Account. Phil Carrol seconded. \$184,274 is the amount being deposited, \$100,000 is going to special education and the balance will go to capital non-recurring. Motion unanimously approved by roll call vote.

A RESOLUTION AMENDING THE 2023-24 TO 2027-28 CAPITAL IMPROVEMENT PLAN – Charles Gardner resolved to add a project “Improvements & Rehabilitation of Water Wells 7 & 8” in the amount of \$975,000, to be funded by general obligation bonds (to be subsequently paid over 20 years by the Water Fund using water assessments levied), Matt Mihalcik seconded. Fred Hurley explained that typically the WSA does not come to the CIP. Over the last few years they have taken care of many capital projects which has brought their unrestricted fund balance under one million dollars. 80% of the benefit assessment will be coming from the State. There are a few homes on the water line for which the benefit assessment will be approximately \$200, in total, over 20 years. It is a debt held by the town but paid for by the WSA so it doesn’t crowd out any other project on the CIP. Motion unanimously approved by roll call vote.

Resolution - Charles Gardner moved a RESOLUTION PROVIDING FOR A SPECIAL APPROPRIATION IN THE AMOUNT OF \$975,000 FOR THE PLANNING, DESIGN, ENGINEERING AND CONSTRUCTION OF WELL 7 AND WELL 8 IMPROVEMENTS AND REHABILITATION AT FAIRFIELD HILLS CAMPUS WATER SYSTEM AS AUTHORIZED IN THE CAPITAL IMPROVEMENT PLAN (2023-24 to 2027-28) AND AUTHORIZING THE ISSUANCE OF \$975,000 BONDS OF THE TOWN TO MEET SAID SPECIAL APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE, and waived the reading of the full resolution (att.). Matt Michalick seconded. Motion unanimously approved by roll call vote.

Year En Transfers 2022-2023 FY - Charles Gardner moved to approve 2022-2023 year end transfers as reflected in the attachment to the meeting minutes (att.). Matt Michalcik seconded, all in favor.

Grant Acceptance - Charles Gardner moved to approve the grant from the State of Connecticut Department of Aging & Disability in the amount of \$60,674 for the Senior Center. Matt Michalcik seconded, all in favor.

Voter Comment – None

Announcements - None

Having no further business, the meeting was adjourned at 8:46pm.

*Respectfully submitted,
Arlene Miles, Clerk*

Attachment: Communications, BOE Non-Lapsing Education Fund Policy, Resolution, Transfer, Grant



Arlene Miles <arlene.miles@newtown-ct.gov>

Fw: POCD Process

1 message

Thu, Sep 21, 2023 at 12:57 PM

Jeffrey Capeci <Jeff@thecapecis.com>

Reply-To: Jeffrey Capeci <Jeff@thecapecis.com>

To: Arlene Miles <arlene.miles@newtown-ct.gov>

Arlene,

Thanks for the reminder. This was something Charlie had reached out to Rob about who responded.

Jeff

----- Forwarded Message -----

From: Charles Gardner <charles.gardner@gmail.com>

To: Jeffrey Capeci <jeff@thecapecis.com>

Sent: Monday, September 18, 2023 at 05:00:21 PM EDT

Subject: Fwd: POCD Process

Hi Jeff -- for this week's meeting, I am passing along the below correspondence I received from Rob Sibley about the status of the POCD revision process.

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

On Mon, Sep 11, 2023 at 3:33 PM Rob Sibley <rob.sibley@newtown-ct.gov> wrote:

Hi Charlie,

The Land Use Agency is charged in Newtown with shepherding the POCD process. This will be my third POCD process for Newtown! How quickly 24 years go!

Recently (August) the Town approved the contracted firm *BFJ Planning* to help oversee the documentation and public process of the POCD. I begin meeting with the team starting this month and will help outline the public engagement process. This includes meetings with Department Heads, Boards and Commissions and other public groups.

The public engagement portion is a large part of this process and will be when I will first reach out to the LC, possibly this fall. Over the next six months the information gathered during the public engagement will be drafted by the BFJ, P&Z and the Land Use Agency. There will be a public series of meetings to comment on the working drafts.

At the end of the process in the spring of 2024 the final draft of the POCD will go through an approval process at the Town and Regional COG level. That final plan is adopted and recognized by the State.

Currently the 2014 POCD is our active plan and has use through the end of 2024. If you would like a copy of it you can find it here: <https://www.newtown-ct.gov/sites/g/files/vyhlf3546/f/uploads/2014pocdfullversionintegrated.pdf>

I hope this helps,

-Rob

Rob Sibley (He/Him)

Director of Land Use

Town Of Newtown

3 Primrose St.

Newtown, CT 06470

Office (203)-270-4351

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On Mon, Sep 11, 2023 at 1:17 PM Charles Gardner <charles.gardner@gmail.com> wrote:
Hi Rob,

I serve on the Newtown Legislative Council for District 2, and wanted to inquire about the status of the amended Plan of Conservation & Development which by state statute must be adopted no later than next year. According to the last iteration of the plan, issued in 2014, a draft plan was presented to the Legislative Council for review and comment in the fall of 2013. Will a similar draft plan be presented to the Council this fall? Have or will any special committees be convened pursuant to Con. Gen. Stat. 8-23(c) to develop the POCD? Thank you for any information you can provide.

Sincerely,

Charlie Gardner

Non-Lapsing Education Fund

A Policy Agreement between:

Board of Education, Board of Finance & Legislative Council

Section 1. ~~Deposits~~Transfers into Non-Lapsing Education Fund.

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

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

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

The Board of Finance and the Legislative Council ~~shall~~may hold a joint meeting to discuss the Board of Education request to ~~deposit~~transfer funds into the Non-Lapsing Education Fund. In the event that the Board of Finance receives the request prior to the joint meeting and makes a recommendation upon a majority vote, the Board of Finance may elect to submit a written letter of recommendation, in lieu of a joint meeting, to the Legislative Council on the Board of Education request.

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

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

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

Section 4. Educational Purposes.

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

Section 5. Annual Reporting Requirement.

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

Section 6. Review

This policy shall be reviewed by the Board of Finance, at minimum, on a biennial basis during the month of January in each odd numbered year. Recommendations for change, if any will be presented first to the Board of Education for adoption and then to the Legislative Council for approval.

Approved by Board of Education: 11/3/21

Approved by Legislative Council: 11/17/21

Discussed by Board of Finance: 3/23/23 Edited from 3/13/23

RESOLUTION PROVIDING FOR A SPECIAL APPROPRIATION IN THE AMOUNT OF \$975,000 FOR THE PLANNING, DESIGN, ENGINEERING AND CONSTRUCTION OF WELL 7 AND WELL 8 IMPROVEMENTS AND REHABILITATION AT FAIRFIELD HILLS CAMPUS WATER SYSTEM AS AUTHORIZED IN THE CAPITAL IMPROVEMENT PLAN (2023-24 to 2027-28) AND AUTHORIZING THE ISSUANCE OF \$975,000 BONDS OF THE TOWN TO MEET SAID SPECIAL APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

RESOLVED:

Section 1. The sum of \$975,000 is a special appropriation made pursuant to Chapter 6, Section 6-35 of the Town Charter of the Town of Newtown (the "Town") for the planning, design, engineering and construction of Well 7 and Well 8 improvements and rehabilitation at Fairfield Hills Campus Water System, including but not limited to, Garner Correctional Facility, Reed Intermediate School, Newtown Municipal Center and other public users, as authorized in the Capital Improvement Plan (2023-24 to 2027-28), and for administrative, financing, legal and costs of issuance related thereto (the "Project"), said appropriation to be inclusive of any and all State, Federal or other grants-in-aid thereof.

Section 2. To meet said appropriation, \$975,000 bonds of the Town, or so much thereof as shall be necessary for such purpose, shall be issued, maturing not later than the maximum maturity permitted by the General Statutes of Connecticut, Revision of 1958, as amended from time to time (the "Connecticut General Statutes"). The bonds may be issued in one or more series as determined by the Financial Director, and the amount of bonds of each series to be issued shall be fixed by the Financial Director, in the amount necessary to meet the Town's share of the cost of the Project determined after considering the estimated amount of State, Federal or other grants-in-aid of the Project, or the actual amount thereof if this be ascertainable, and the anticipated times of the receipt of the proceeds thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of the bonds outstanding at the time of the issuance thereof, and to pay for the costs of issuance of such bonds. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, be issued in fully registered form, on behalf of the Town by the facsimile or manual signatures of the First Selectman and the Financial Director, bear the Town seal or a facsimile thereof, be certified by a bank or trust company, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company, and be approved as to their legality by Robinson & Cole LLP, Attorneys-at-Law, of Hartford, Connecticut. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and interest thereon. The aggregate principal amount of the bonds of each series to be issued, the annual installments of principal, redemption provisions, if any, certifying, registrar and transfer agent and paying agent, the date, time of issue and sale and other terms, details and particulars of such bonds, including the approval of the rate or rates of interest shall be determined by the First Selectman and the Financial Director, in accordance with the Connecticut General Statutes.

Section 3. Said bonds shall be sold by the First Selectman and the Financial Director in a competitive offering and the bonds shall be sold at not less than par and accrued interest on the basis of the lowest net or true interest cost to the Town. To the extent required by the Charter of the Town of Newtown, bids shall be solicited from at least three lending institutions. A notice of sale or a summary thereof describing the bonds and setting forth the terms and conditions of the sale shall be published at least five days

in advance of the sale in a recognized publication carrying municipal bond notices and devoted primarily to financial news and the subject of state and municipal bonds.

Section 4. The First Selectman and the Financial Director are authorized to make temporary borrowings in anticipation of the receipt of the proceeds of said bonds. Notes evidencing such borrowings shall be signed by the First Selectman and the Financial Director, have the seal of the Town affixed, be payable at a bank or trust company designated by the First Selectman, be approved as to their legality by Robinson & Cole LLP, Attorneys-at-Law, of Hartford, Connecticut, and be certified by a bank or trust company designated by the First Selectman pursuant to Section 7-373 of the Connecticut General Statutes. The notes shall be issued with maturity dates which comply with the provisions of the Connecticut General Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, and that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the Project. Upon the sale of the bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 5. The First Selectman or his designee is hereby authorized, on behalf of the Town, to apply for and accept any and all State, Federal or other grants-in-aid of the Project and is further authorized to expend said funds in accordance with the terms hereof and in connection therewith, to contract in the name of the Town with engineers, contractors and others.

Section 6. The Town hereby expresses its official intent pursuant to Section 1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and any time after the date of passage of this resolution in the maximum amount and for the Project with the proceeds of bonds or bond anticipation notes or other obligations ("Tax-Exempt Obligations") authorized to be issued by the Town. The Tax-Exempt Obligations shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the Project, or such later date the Regulations may authorize. The Town hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Financial Director or his designee is authorized to pay Project expenses in accordance herewith pending the issuance of Tax-Exempt Obligations, and to amend this declaration.

Section 7. The First Selectman and the Financial Director are hereby authorized, on behalf of the Town, to enter into agreements or otherwise covenant for the benefit of bondholders to provide information on an annual or other periodic basis to the Municipal Securities Rulemaking Board (the "MSRB") and to provide notices to the MSRB of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this resolution. Any agreements or representations to provide information to the MSRB made prior hereto are hereby confirmed, ratified and approved.

Section 8. The First Selectman is hereby authorized, on behalf of the Town, to enter into any other agreements, instruments, documents and certificates, including tax and investment agreements, for the consummation of the transactions contemplated by this resolution.

Section 9. This resolution shall become effective upon its approval by the Legislative Council of the Town in accordance with Chapter 6, Section 6-35 of the Town Charter.

ORGANIZATION	ACCT	ACCOUNT TITLE	BUDGET	PO	YTD EXPENSE	BALANCE	TRANSFER	A
TRANSFER OUT								
SELECTMEN								
101-11-100-0000	5290	OTHER EMPL BENEFITS	10,000.00	-	7,879.26	2,120.74	(2,000.00)	
101-11-100-0000	5350	PROF SVS - LEGAL	200,000.00	-	192,693.28	7,306.72	(7,000.00)	
SELECT OTHER								
101-11-105-0000	5590	MEETING CLERKS	50,000.00	-	47,860.68	2,139.32	(2,000.00)	
TAX COLL								
101-11-140-0000	5110	SALARIES - REGULAR	235,028.00	-	228,723.33	6,304.67	(6,000.00)	
101-11-140-0000	5115	SALARIES - PART TIME	21,429.00	-	19,757.25	1,671.75	(1,000.00)	
101-11-140-0000	5117	SALARIES - SEASONAL	6,000.00	-	3,360.00	2,640.00	(2,000.00)	
101-11-140-0000	5130	SALARIES - OVERTIME	5,500.00	-	3,907.52	1,592.48	(1,000.00)	
101-11-140-0000	5220	SOCIAL SEC CONTRI	20,499.00	-	18,617.65	1,881.35	(1,000.00)	
PURCHASING								
101-11-150-0000	5110	SALARIES - REGULAR	46,685.00	-	45,192.68	1,492.32	(1,000.00)	
TOWN CLERK								
101-11-170-0000	5110	SALARIES - REGULAR	196,443.00	-	194,623.60	1,819.40	(1,000.00)	
101-11-170-0000	5220	SOCIAL SEC CONTRI	15,028.00	-	12,913.30	2,114.70	(2,000.00)	
REGISTRARS								
101-11-180-0000	5220	SOCIAL SEC CONTRI	9,741.00	-	7,654.64	2,086.36	(2,000.00)	
101-11-180-0000	5430	REPAIR & MAINTENANCE SERV	1,250.00	-	60.00	1,190.00	(1,000.00)	
ASSESSOR								
101-11-190-0000	5110	SALARIES - REGULAR	251,301.00	-	249,265.64	2,035.36	(2,000.00)	
FINANCE								
101-11-200-0000	5110	SALARIES - REGULAR	393,060.00	-	391,702.11	1,357.89	(1,000.00)	
101-11-200-0000	5220	SOCIAL SEC CONTRI	30,069.00	-	27,897.98	2,171.02	(2,000.00)	
TECH								
101-11-205-0000	5110	SALARIES - REGULAR	336,931.00	-	324,390.64	12,540.36	(12,000.00)	
101-11-205-0000	5220	SOCIAL SEC CONTRI	25,775.00	-	23,915.28	1,859.72	(1,000.00)	
101-11-205-0000	5230	RETIREMENT CONTRI	16,847.00	-	13,683.91	3,163.09	(3,000.00)	
101-11-205-0000	5301	FEES & PROF SERVICES	32,000.00	-	23,139.54	8,860.46	(8,000.00)	
101-11-205-0000	5445	SOFTWARE/HARDWARE MAINT F	300,760.00	2,025.00	292,486.57	6,248.43	(6,000.00)	
101-11-205-0000	5580	DUES, TRAVEL & EDUCATION	8,000.00	-	356.35	7,643.65	(7,000.00)	
101-11-205-0000	5611	OFFICE SUPPLIES	8,000.00	-	5,241.51	2,758.49	(2,000.00)	
101-11-205-0000	5744	MACH & EQUIP - TECHNOLOGY	30,000.00	-	25,942.33	4,057.67	(4,000.00)	
UNEMPLOYMENT								
101-11-240-0000	5250	UNEMPLOYMENT	8,000.00	-	4,137.17	3,862.83	(3,000.00)	
INSURANCE								
101-11-350-0000	5520	INSURANCE, OTHER THAN EMP	1,133,515.00	-	1,114,778.43	18,736.57	(15,000.00)	
101-11-350-0000	5800	OTHER EXPENDITURES	10,000.00	-	8,546.66	1,453.34	(1,000.00)	
ECONOMIC DEV								
101-11-740-0000	5110	SALARIES - REGULAR	80,194.00	-	65,358.12	14,835.88	(14,000.00)	
101-11-740-0000	5220	SOCIAL SEC CONTRI	6,135.00	-	4,902.93	1,232.07	(1,000.00)	
GRANTS ADMIN								
101-11-750-0000	5110	SALARIES - REGULAR	24,717.00	-	23,234.41	1,482.59	(1,000.00)	
ECC								
101-12-300-0000	5110	SALARIES - REGULAR	606,935.00	-	605,085.19	1,849.81	(1,000.00)	
101-12-300-0000	5230	RETIREMENT CONTRI	39,900.00	-	32,436.59	7,463.41	(7,000.00)	
101-12-300-0000	5430	REPAIR & MAINTENANCE SERV	35,000.00	-	18,756.38	16,243.62	(15,000.00)	
101-12-300-0000	5442	RENTAL OF EQUIPMENT	243,287.00	-	219,782.31	23,504.69	(20,000.00)	
POLICE								
101-12-310-0000	5445	SOFTWARE/HARDWARE MAINT F	81,352.00	5,000.00	74,993.00	1,359.00	(1,000.00)	
101-12-310-0000	5501	OTHER PURCHASED SERVICES	23,000.00	-	21,775.32	1,224.68	(1,000.00)	
101-12-310-0000	5505	CONTRACTUAL SERVICES	48,500.00	14,300.00	26,823.97	7,376.03	(7,000.00)	
FIRE								
101-12-320-0000	5115	SALARIES - PART TIME	22,449.00	-	19,774.22	2,674.78	(2,000.00)	
101-12-320-0000	5290	OTHER EMPL BENEFITS	368,500.00	-	364,960.23	3,539.77	(3,000.00)	
101-12-320-0000	5621	ENERGY - NATURAL GAS	24,000.00	-	22,033.09	1,966.91	(1,000.00)	
101-12-320-0000	5623	ENERGY - BOTTLED GAS	7,000.00	-	5,570.05	1,429.95	(1,000.00)	
101-12-320-0000	5624	ENERGY - OIL/NATURAL GAS	29,000.00	-	25,646.95	3,353.05	(3,000.00)	
101-12-320-0000	5749	CAPITAL OUTLAY	98,371.00	2,966.65	93,789.54	1,614.81	(1,000.00)	
EMERG MGT								
101-12-330-0000	5115	SALARIES - PART TIME	16,925.00	-	7,712.50	9,212.50	(9,000.00)	

ORGANIZATION	ACCT	ACCOUNT TITLE	BUDGET	PO	YTD EXPENSE	BALANCE	TRANSFER
101-12-330-0000	5220	SOCIAL SEC CONTRI	1,295.00	-	291.67	1,003.33	(1,000.00)
101-12-330-0000	5505	CONTRACTUAL SERVICES	28,925.00	-	19,607.37	9,317.63	(9,000.00)
101-12-330-0000	5580	DUES, TRAVEL & EDUCATION	3,000.00	-	485.00	2,515.00	(2,000.00)
101-12-330-0000	5624	ENERGY - OIL/NATURAL GAS	3,800.00	-	2,543.75	1,256.25	(1,000.00)
ANIMAL CONTROL							
101-12-340-0000	5115	SALARIES - PART TIME	34,376.00	-	30,342.19	4,033.81	(4,000.00)
BUILDING OFFICIAL							
101-12-460-0000	5110	SALARIES - REGULAR	285,797.00	-	284,519.71	1,277.29	(1,000.00)
101-12-460-0000	5220	SOCIAL SEC CONTRI	22,055.00	-	19,175.47	2,879.53	(2,000.00)
HIGHWAY							
101-13-500-0000	5110	SALARIES - REGULAR	2,661,776.00	-	2,603,732.11	58,043.89	(55,000.00)
101-13-500-0000	5290	OTHER EMPL BENEFITS	48,535.00	-	42,764.50	5,770.50	(5,000.00)
101-13-500-0000	5301	FEES & PROF SERVICES	32,500.00	-	22,865.83	9,634.17	(9,000.00)
101-13-500-0000	5430	REPAIR & MAINTENANCE SERV	482,600.00	181.98	466,403.13	16,014.89	(15,000.00)
101-13-500-0000	5580	DUES, TRAVEL & EDUCATION	8,000.00	300.00	4,915.00	2,785.00	(2,000.00)
101-13-500-0000	5625	ENERGY - GASOLINE/DIESAL	387,150.00	14,640.00	343,591.23	28,918.77	(25,000.00)
101-13-500-0000	5626	STREET LIGHTS	45,000.00	-	38,107.12	6,892.88	(6,000.00)
WINTER MAINT							
101-13-510-0000	5130	SALARIES - OVERTIME	180,000.00	-	168,392.59	11,607.41	(11,000.00)
101-13-510-0000	5220	SOCIAL SEC CONTRI	13,770.00	-	10,717.70	3,052.30	(3,000.00)
101-13-510-0000	5661	TREATED SALT	252,000.00	-	248,106.67	3,893.33	(3,000.00)
101-13-510-0000	5747	MACH & EQUIP - WINTER	25,000.00	-	23,980.79	1,019.21	(1,000.00)
TRANSFER STA							
101-13-515-0000	5110	SALARIES - REGULAR	162,540.00	-	154,068.54	8,471.46	(8,000.00)
101-13-515-0000	5130	SALARIES - OVERTIME	60,000.00	-	48,534.06	11,465.94	(11,000.00)
101-13-515-0000	5290	OTHER EMPL BENEFITS	3,868.00	-	2,442.23	1,425.77	(1,000.00)
101-13-515-0000	5610	GENERAL SUPPLIES	3,000.00	-	1,475.71	1,524.29	(1,000.00)
101-13-515-0000	5622	ENERGY - ELECTRICITY	5,290.00	-	3,901.93	1,388.07	(1,000.00)
BLDG MAINT							
101-13-650-0000	5110	SALARIES - REGULAR	87,422.00	-	52,775.26	34,646.74	(30,000.00)
101-13-650-0000	5130	SALARIES - OVERTIME	6,000.00	-	1,675.09	4,324.91	(4,000.00)
101-13-650-0000	5220	SOCIAL SEC CONTRI	7,147.00	-	4,048.84	3,098.16	(3,000.00)
101-13-650-0000	5230	RETIREMENT CONTRI	4,267.00	-	2,627.00	1,640.00	(1,000.00)
101-13-650-0000	5411	WATER/SEWERAGE	85,000.00	-	63,682.07	21,317.93	(20,000.00)
101-13-650-0000	5505	CONTRACTUAL SERVICES	240,000.00	400.00	225,617.31	13,982.69	(12,000.00)
101-13-650-0000	5622	ENERGY - ELECTRICITY	250,000.00	-	218,327.82	31,672.18	(30,000.00)
101-13-650-0000	5624	ENERGY - OIL/NATURAL GAS	137,000.00	-	124,115.23	12,884.77	(12,000.00)
SENIOR SVS							
101-14-220-0000	5110	SALARIES - REGULAR	78,090.00	-	70,741.61	7,348.39	(7,000.00)
101-14-220-0000	5115	SALARIES - PART TIME	15,000.00	-	12,181.79	2,818.21	(2,000.00)
101-14-220-0000	5800	OTHER EXPENDITURES	53,000.00	-	48,250.24	4,749.76	(4,000.00)
HEALTH DIST							
101-14-370-0000	5230	RETIREMENT CONTRI	29,235.00	-	22,026.00	7,209.00	(7,000.00)
OUTSIDE AGENCIES							
101-14-415-0000	5820	CONTRIBUTIONS TO OUTSIDE	83,945.00	-	79,945.00	4,000.00	(4,000.00)
NW CONSERV DIST							
101-14-444-0000	5501	OTHER PURCHASED SERVICES	1,040.00	-	-	1,040.00	(1,000.00)
LAND USE							
101-15-490-0000	5110	SALARIES - REGULAR	422,891.00	-	404,085.75	18,805.25	(18,000.00)
101-15-490-0000	5220	SOCIAL SEC CONTRI	30,351.00	-	27,602.75	2,748.25	(2,000.00)
101-15-490-0000	5340	PROF SVS - TECHNICAL	2,250.00	-	1,235.00	1,015.00	(1,000.00)
P & R							
101-16-550-0000	5220	SOCIAL SEC CONTRI	111,507.00	-	109,503.09	2,003.91	(2,000.00)
101-16-550-0000	5505	CONTRACTUAL SERVICES	295,159.00	-	289,756.93	5,402.07	(5,000.00)
101-16-550-0000	5580	DUES, TRAVEL & EDUCATION	10,000.00	-	6,002.87	3,997.13	(3,000.00)
101-16-550-0000	5615	GENERAL MAINTENANCE SUPPL	37,695.00	4,381.10	31,788.59	1,525.31	(1,000.00)
101-16-550-0000	5616	GROUPS MAINTENANCE SUPPL	165,619.00	1,200.00	156,135.91	8,283.09	(8,000.00)
101-16-550-0000	5749	CAPITAL OUTLAY	47,525.00	2,000.00	30,753.76	14,771.24	(12,000.00)
CONTINGENCY							
101-24-570-0000	5899	CONTINGENCY	22,843.00	-	-	22,843.00	(20,000.00)
TOTAL TRANSFERS OUT							(570,000.00)

ORGANIZATION	ACCT	ACCOUNT TITLE	BUDGET	PO	YTD EXPENSE	BALANCE	TRANSFER
TRANSFER IN							B
SELECT OTHER							
101-11-105-0000	5443	COPIER LEASING	35,000.00	-	35,132.01	(132.01)	150.00
101-11-105-0000	5540	ADVERTISING	30,000.00	-	33,342.23	(3,342.23)	3,400.00
HUMAN RES							
101-11-108-0000	5210	GROUP INSURANCE	17,931.00	-	18,190.24	(259.24)	300.00
101-11-108-0000	5310	PROF SVS - OFFICIAL	12,250.00	-	13,739.70	(1,489.70)	1,500.00
SOCIAL SVS							
101-11-110-0000	5220	SOCIAL SEC CONTRI	18,861.00	-	22,282.54	(3,421.54)	3,500.00
101-11-110-0000	5230	RETIREMENT CONTRI	14,268.00	-	17,299.70	(3,031.70)	3,100.00
TAX COLL							
101-11-140-0000	5611	OFFICE SUPPLIES	4,500.00	-	4,555.30	(55.30)	60.00
PROBATE							
101-11-255-0000	5310	PROF SVS - OFFICIAL	8,572.00	-	8,580.84	(8.84)	100.00
ECC							
101-12-300-0000	5130	SALARIES - OVERTIME	134,000.00	-	141,305.63	(7,305.63)	7,400.00
101-12-300-0000	5220	SOCIAL SEC CONTRI	54,387.00	-	55,272.46	(885.46)	900.00
FIRE							
101-12-320-0000	5411	WATER/SEWERAGE	4,000.00	-	4,209.47	(209.47)	300.00
101-12-320-0000	5436	TRUCK REPAIR	77,400.00	-	79,062.28	(1,662.28)	1,700.00
101-12-320-0000	5622	ENERGY - ELECTRICITY	64,200.00	-	64,464.79	(264.79)	300.00
HIGHWAY							
101-13-500-0000	5210	GROUP INSURANCE	700,807.00	-	704,571.80	(3,764.80)	3,800.00
101-13-500-0000	5230	RETIREMENT CONTRI	242,203.00	-	243,456.92	(1,253.92)	1,300.00
BLDG MAINT							
101-13-650-0000	5615	GENERAL MAINTENANCE SUPPL	10,000.00	-	11,090.97	(1,090.97)	1,100.00
CHILD ADVENT. CTR.							
101-14-410-0000	5230	RETIREMENT CONTRI	33,103.00	-	39,713.81	(6,610.81)	6,700.00
NEWTOWN PARADE							
101-14-442-0000	5520	INSURANCE, OTHER THAN EMP	1,400.00	-	1,584.76	(184.76)	200.00
LAND USE							
101-15-490-0000	5505	CONTRACTUAL SERVICES	50,000.00	-	50,769.62	(769.62)	1,000.00
P & R							
101-16-550-0000	5130	SALARIES - OVERTIME	62,000.00	-	62,269.84	(269.84)	300.00
101-16-550-0000	5230	RETIREMENT CONTRI	80,742.00	-	80,795.20	(53.20)	100.00
101-16-550-0000	5610	GENERAL SUPPLIES	12,000.00	-	12,460.14	(460.14)	500.00
101-16-550-0000	5613	SIGNS	6,000.00	513.60	5,691.64	(205.24)	300.00
101-16-550-0000	5614	POOL SUPPLIES	32,342.00	4,299.00	28,371.86	(328.86)	500.00
OTHER FINANCING USES							
101-25-860-0000	5870	TRANS OUT - CAP & NON REC	2,445,000.00		2,445,000.00	-	
Designated for:							
Info Tech - additional amount needed for VM							65,000.00
Police department- new impound							26,000.00
Fire protective gear (not included in 2022-23)							50,000.00
Two printer / scanners							16,000.00
Security camera's at Municipal Center							15,000.00
New property screening at the Sandy Hook Permanent Memorial							25,000.00
Replace totaled P & R Truck net of insurance							60,000.00
Replace stolen P & R trailer (any insurance recovery will be placed back into fund)							15,000.00
							<u>272,000.00</u>
101-25-890-0000	5870	TRANSFER OUT TO OTHER FUNDS					259,490.00
To Medical Self-Insurance Fund							
TOTAL TRANSFERS IN							<u><u>570,000.00</u></u>

ORGANIZATION	ACCT	ACCOUNT TITLE	BUDGET	PO	YTD EXPENSE	BALANCE	TRANSFER
*** Finance Director requests permission to make immaterial changes due to late invoices, auditor adjustments, etc.							
NOTES:							
A Transfers out represent account savings. 45% of savings are wages and benefits. This is due to vacant positions. 16% of savings represent energy/utility accounts. 8% of savings relate to contractual and professional fees accounts due to purchasing procedures (bids and quotes) & 4% of savings are due to savings in the contingency account. These major areas total 73% of the total savings above.							
B Twenty five accounts in deficit totaling \$38,000							
C Recommend a transfer to the Medical Self-Insurance fund to help increase it's fund balance per policy. Higher claims after COVID has reduced fund balance.							
RE-APPROPRIATION							
ECONOMIC DEV			BUDGET	PO	YTD EXPENSE	BALANCE	RE-APPROPRIATE
101-11-740-0000	S301	FEES & PROFESSIONAL SERVICES	42,250.00	1,548.90	24,458.86	16,242.24	16,000.00
Re-Appropriate \$16,000 (bring appropriation forward to 2023-24) for Glenn Road Clean Up.							