

**LEGISLATIVE COUNCIL REGULAR MEETING
COUNCIL CHAMBERS, 3 PRIMROSE STREET, NEWTOWN, CT
WEDNESDAY, JUNE 16, 2021**

MINUTES

PRESENT: Jordana Bloom, Alison Plante, Chris Smith, Phil Carroll, Ryan Knapp, Paul Lundquist, Chris Eide, Dan Wiedemann, Cathy Reiss, Andy Clure, Dan Honan

ABSENT: Judit DeStefano

ALSO PRESENT: First Selectman Dan Rosenthal, Finance Director Bob Tait, 1 public, 0 press.

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

VOTER COMMENT: Community Center Committee Chair Kinga Walsh of 21 Horseshoe Ridge Road, Sandy Hook called in to make herself available to answer questions regarding the proposed ordinance for a Community Center Commission. She thanked the Ordinance Committee for all their hard work to date.

MINUTES: Mr. Eide moved to accept the minutes of the June 2, 2021 Legislative Council Regular Meeting. Seconded by Mr. Honan.

Ms. Reiss moved to amend the wording under Committee Reports to read: *Joint BOF, BOE and LC Work Group - Ms. Reiss reported that they heard back from both attorneys who agreed that **the Legislative Council should be the fiscal authority for the BOE Non-Lapsing account, and that the best way to document any jointly agreed-to process is with a policy.*** Seconded by Mr. Eide. Mr. Clure abstained. Motion passes (10-0).

Motion to accept the minutes as amended passes (10-0). Mr. Clure abstained.

COMMUNICATIONS: Mr. Lundquist received notification about the state support for the Sandy Hook Permanent Memorial. The state budget now includes a \$2.6 million grant allocation which will offset a majority of the \$3.7 million which was approved by Newtown voters. He thanked Governor Lamont and the Newtown State Representatives on behalf of the Newtown community. Mr. Knapp shared a letter from the Board of Fire Commissioners in appreciation for the Council's work on adjusting the tax abatements. *See attachment A.*

COMMITTEE REPORTS:

Joint BOF, BOE and LC Work Group – Mr. Eide noted that they have not made much progress yet, but plan to have something ready to send to Legal at their next meeting.

FIRST SELECTMAN'S REPORT: First Selectman Dan Rosenthal began his report by reminding everyone that the Sandy Hook Permanent Memorial project still has to go through one more step in the process. The project has been expanded but they will still have to work within the confines of the voter approved budget of \$3.7 million. The design has moved along and they have begun on weed reduction. He hopes that the project can officially begin in August. The Spring roadwork that was carried over from the Fall is all done. At the upcoming BOS meeting, they plan to discuss the road plan for this coming budget year.

NEW BUSINESS

Discussion and Possible Action

- Proposed Ordinance to Create a Community Center Commission

Mr. Knapp spoke on the recent Ordinance Committee meeting in which they moved to recommend the proposed Community Center Commission language. *See attachment B.* The changes they agreed on include updating the limit amount under Finances, section B, from \$100,000 to \$50,000; under Finances, section E, they recommend adding “Code Book and Charter” to fill in the blank; and under Commission Members, section B, the placeholders would read “2022”, “2023”, “2024” and “2025” respectively. Mr. Wiedemann asked about the size of the Commission. Mr. Knapp replied that it will consist of 7 members on 4-year terms. Mr. Lundquist added that this action will mean sending it to public hearing.

Mr. Knapp moved to send the recommended Community Center Commission ordinance language to public hearing. Seconded by Mr. Honan. All in favor. Motion passes (11-0).

- Resolution Providing for Special Appropriation and Estimated Revenue (\$1,371,000) to Amend the 2020-2021 Budget (Reducing Surplus Fund Balance per Fund Balance Policy)

Mr. Lundquist explained this resolution was approved and recommended by the BOF this week. The only difference since it was last discussed has been an increase of \$25,000 for a hook truck to account for an increase in sheet metal costs. *See attachment C.*

Mr. Eide moved the Resolution Providing for Special Appropriation and Estimated Revenue (\$1,371,000) to Amend the 2020-2021 Budget (Reducing Surplus Fund Balance per Fund Balance Policy). Seconded by Mr. Wiedemann. All in favor. Motion passes (11-0).

First Selectman Rosenthal noted that the amount of undesignated funds that will go into the capital and non-recurring fund is \$278,700. Mr. Tait confirmed that this will put us at 12% based on the last reported financial statement. He also added that the BOE will have a slight surplus.

- Parks & Recreation Summer Enrichment Grant from Accelerate CT for \$25,000

Mr. Clure began by asking how these programs came about. First Selectman Rosenthal responded that these grants were applied for by the Parks and Rec Department and by Matt Ariniello from the Community Center. Mr. Wiedemann asked Mr. Tait whether these grants would have an impact sheet. Mr. Tait confirmed that because these were all small private grants, they decided to just do statements for all. Ms. Reiss asked if the Parks and Rec programs are offered only for the kids that have signed up for the summer camps. The First Selectman confirmed that they are stand-alone programs open to other children. Mr. Clure thanked Amy Mangold and her team for pursuing this grant. *See attachments D & E.*

Mr. Eide moved to accept the Parks & Recreation Summer Enrichment Grant from Accelerate CT for \$25,000. Seconded by Ms. Reiss. All in favor. Motion passes (11-0).

- Community Center Summer Enrichment Grant from Accelerate CT for \$25,000
- Grant from Stew Leonards Children's Charities for Swim Lessons for \$5,000
- Grant from United Way of Western Connecticut for After School Programming for \$5,000
- Grant from CMAK Foundation for the Race 4 Chase Camp Program for \$7,500
- Grant from Nuvance Health for Water Aerobics Programming for \$10,000

Mr. Eide moved to accept the Community Center Summer Enrichment Grant from Accelerate CT for \$25,000; the Grant from Stew Leonards Children's Charities for Swim Lessons for \$5,000; the Grant from United Way of Western Connecticut for After School Programming for \$5,000; the Grant from CMAK Foundation for the Race 4 Chase Camp Program for \$7,500; and the Grant from Nuvance Health for Water Aerobics Programming for \$10,000. Seconded by Mr. Honan. All in favor. Motion passes (11-0).

Mr. Clure thanked Matt Ariniello and his team at the Community Center for their work on pursuing these grants.

VOTER COMMENT: None

ANNOUNCEMENTS: First Selectman Rosenthal wanted to add that while Mr. Tait is still going through the American Rescue Plan and its implications, he strongly believes that we should get some consensus about how we should apply it. We should consider forming a joint group consisting of someone from the BOS, BOF and LC so we can be on the same page as to how we should apply those funds. The funds will have to be spent within the next four years.

ADJOURNMENT: There being no further business, Mr. Clure moved to adjourn the meeting at 8:06 pm. Seconded by Mr. Wiedemann. All in favor.

*Respectfully submitted,
Rina Quijano, Clerk*

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

From: Patrick Reilly <patreillybofc@gmail.com>
Date: Sat, May 22, 2021 at 1:34 PM
Subject: Tax Abatement Ordinance for Volunteer Fire, Ambulance and NUSAR
To: Ryan Knapp <knapp.newtown@gmail.com>

Ryan, I want to thank you and the entire Legislative Council for your unanimous support of the Tax Abatement change. It shows the town government, which represents the people of the town, really do recognize the hard work and dedication of the volunteers. You and the others of the Legislative Council are also volunteers and dedicate a lot of your time and talents to the town and that is what makes Newtown such a great community to live in.

As I have said before, the Tax Abatement program is the one thing that is not only a benefit to the town volunteer Fire, Ambulance and NUSAR organizations but also helps in retaining some of the members in these organizations.

Again, thank you very much.

Patrick Reilly
Chairman Newtown Board of Fire Commissioners

Establishment

The Legislative Council of the Town of Newtown, pursuant to the power granted to it in Chapter 5 of the Newtown Charter, does hereby authorize the establishment of a Community Center Commission, to be hereinafter known as the Newtown Community Center Commission, which shall consist of seven members to be appointed as hereinafter provided and whose purpose and duties shall be as follows.

Commission Members

A. The Commission shall consist of seven members who shall be appointed by the First Selectmen of the Town of Newtown with the approval of the Board of Selectmen and who shall serve without compensation.

B. The initial members of said Commission shall be appointed for the following terms: two members to service until XXX, two members to serve until YYY, two members to serve until ZZZ, and one member to serve until AAA; thereafter, the successive terms of members shall be for a period of four years.

C. The Board of Selectmen may remove any member for cause and shall fill all vacancies.

D. The Commission shall elect a Chairman and Co-Chair from its membership and shall adopt rules of procedure for its meetings not contrary to the terms of this article. Election of officers will take place annually each January.

Purpose/Duties

The purpose of the Newtown Community Center Commission is to oversee the Community Center's operations. Specifically:

A. To advise and support the Center's Director on areas related to membership, programming, rentals, capital improvement, fund raising, marketing, and strategic planning.

B. To oversee and approve the Community Center's annual budgets with monthly reviews, rate/fee changes, and other financial operations both short and long term to ensure the GE grant's original intent is followed.

Staff

A. Based on the recommendation of the Community Center Director, the First Selectman shall have sole authority to employ such staff as may be necessary to properly supervise, maintain, and develop those areas of the Center's programming, function, structures, and equipment, provided that the cost shall be kept within the funds available in the Community Center Special Revenue Fund.

All final staffing decisions to be approved by the First Selectman.

B. All staff employed at the community center shall be Town of Newtown employees and shall follow/adhere to all Town policies.

Finances

A. The funds available to the Community Center Commission from gifts or bequests, dues, fees, charges and other revenue sources shall be placed in the custody of the Financial Director of the Town of Newtown, to be held, administered and disbursed by the Financial Director as part of, and through, the Community Center Special Revenue Fund, as authorized by the Legislative Council on June 6, 2018.

B. The Community Center Commission shall review and approve the Community Center Director's proposed annual budget. Budget line-item authority is under the purview of the Director along with the Commission with Commission majority approval needed for undesignated/unanticipated costs/expenses including capital expenses above \$100,000.00. An annual budget will be submitted for inclusion in the Town's annual budget as an exhibit for presentation purposes.

C. All accounting procedures, purchases and/or disbursements shall be governed by Town of Newtown policies.

D. Dues, Fees, and Charges

The Community Center Commission with the recommendation of the Community Center Director shall establish all dues, fees and charges related to member and non-member usage of the facility and all its parts.

E. CIP Inclusion

Major capital repairs and/or improvements meeting the threshold for inclusion in the Town's CIP plan shall follow the CIP plan process as set forth in _____.

F. In the event that a situation arises that creates conflict between this document and the Town Charter, the Town Charter language shall govern.

Resolution providing for special appropriation & estimated revenue amending the 2020-2021 budget:

By increasing estimated revenue in account 4700 - Use of Fund Balance by \$ 1,371,000

By increasing appropriations in account 860-5870 - Transfer Out to Capital & Non-recurring Fund by \$ 1,371,000

The amount being transferred to the Capital & Non-recurring Fund is hereby designated for:

- \$35,000 – fire capital
- \$9,300 – emergency management capital
- \$155,000 – transfer station capital
- \$10,000 – public building maintenance capital
- \$28,000 – parks & recreation capital
- \$500,000 – board of education capital
- \$220,000 – capital originally budgeted in 2021-22 transfer out – capital & non-recurring
- \$110,000 – future budget internal lease pay-offs
- \$25,000 – additional amount needed for upcoming grand list revaluation

Amount undesignated = \$278,700

***Additional detail provided on the attached five page worksheet.

6/7/2021

Town of Newtown - Proposed Use of Fund Balance - 2020-21									
USE OF FUND BALANCE CALCULATION (based on fund balance policy 12% CAP)									
General Fund, Unassigned fund balance at June 30, 2020								16,366,000	
Adopted Budget 2020-21								121,626,535	
12% of total budget								14,595,000	
Amount over 12% fund balance policy								1,771,000	
Fund balance used in 2020-21 to date								(400,000)	
Fund balance available for Capital & Non-Recuring items							(USE OF FUND BALANCE)	1,371,000	
PROPOSED CAPITAL & NON-RECURRING ITEMS FROM USE OF FUND BALANCE:									
FROM 2021-22 BUDGET ADJUSTMENTS:									
BOF: (see page 2)									
Fire - capital								35,000	
Emergency Management - capital								9,300	
Transfer Station - capital (\$130,000 + \$25,000 estimated materials increase)								155,000	
Note: \$65,000 was budgeted for internal lease 1 of 2.									
Proposed to finance total amount (no lease 2 next year)									
Public Building Maintenance - capital								10,000	
Parks & Recreation - capital								28,000	
Board of Education - IT capital & building & sites projects								350,000	
LC : (see page 3)									
Transfer Out - Capital & Non-Recurring - capital								220,000	
Board of Education - IT capital								150,000	
PROPOSED INTERNAL LEASE PAY-OFFS (from capital & non-recurring line item):								(see page 4)	
PW - All season truck body replacement internal lease 2, 3 & 4								90,000	
(lease # 1 in 2021-22)									
P & R - Pick up truck with plow internal lease 4 & 5								20,000	
(Lease # 3 in 2021-22)									
Paying of future planned internal lease amounts will help reduce pressure on future capital & non-recurring line item budgets									
ADDITIONAL AMOUNT NEEDED FOR REVALUATION								25,000	
CAPITAL & NON-RECURRING UNDESIGNATED AMOUNT								278,700	
GRAND TOTAL								1,371,000	

TOWN OF NEWTOWN**2021 - 2022 BUDGET - BOARD OF FINANCE RECOMMENDED ADJUSTMENTS**

MEETING DATE: 03/04/2021

FUNCTION / DEPARTMENT / ACCOUNT**PUBLIC SAFETY****FIRE**

Capital

137,237

(34,497)

102,740

say \$35,000

Capital adjustment is planned to be funded in the capital & non-recurring fund. Proposed funding will be the use of general fund, fund balance exceeding the fund balance policy of 12% (of total general fund expenditures).

EMERGENCY MANAGEMENT

Capital

9,300

(9,300)

PUBLIC WORKS**TRANSFER STATION**

Capital

65,000

(65,000)

PUBLIC BUILDING MAINTENANCE

Capital

10,000

(10,000)

RECREATION & LEISURE**PARKS & RECREATION**

Capital

49,500

(28,000)

21,500

CONTINGENCY

Contingency

140,000

(25,000)

115,000

Contingency line item reduced to \$115,000

DEBT SERVICE

Bond Interest

2,456,941

(12,274)

2,444,667

Adjusted to actual interest amount per amortization schedule. Bonds were sold on 03/03/2021.

BOARD OF EDUCATION

Education

80,682,470

(489,491)

80,192,979

\$140,000 line item reduction.

\$29,491 reduction to IT capital equipment (see first comment)

\$320,000 reduction to building & site projects (see first comment)

TOTAL BOARD OF FINANCE BUDGET ADJUSTMENTS

124,608,397

(673,562)

123,934,835

***Yellow highlights = reductions in capital

say \$350,000 (for both)

TOWN OF NEWTOWN

2021 - 2022 BUDGET - LEGISLATIVE COUNCIL ADJUSTMENTS

detail on next page

MEETING DATE: 04/07/2021

FUNCTION / DEPARTMENT / ACCOUNT	2021-2022 BUDGET BOARD OF FINANCE RECOMMENDED	LEGISLATIVE COUNCIL ADJUSTMENTS	2021-2022 BUDGET LEGISLATIVE COUNCIL PROPOSED	COMMENTS
OTHER FINANCING USES				
TRANSFER OUT - CAPITAL & NON-RECURRING	220,000	(220,000)	-	Planned capital items will still be financed by the Capital & Non-recurring fund. However the proposed source will be excess fund balance per the fund balance policy regarding the 12% CAP.
BOARD OF EDUCATION				
EDUCATION	80,192,979	(495,281)	79,697,698	\$345,281 will be financed by NoVo and ESSER grants.
REVENUES ESTIMATES				
INVESTMENT INCOME				
INTEREST ON INVESTMENTS	300,000	200,000	500,000	\$150,000 in IT capital will be financed by the Capital & non-recurring fund with a proposed use excess fund balance per the fund balance policy regarding the 12% CAP.
CALCULATION OF MILL RATE				
Change the tax collection rate from 99.2% to 99.3%	99.2%		99.3%	Change based on prior five years experience.

*** Yellow highlights = reductions in capital

DEPARTMENT: RESERVE FOR CAPITAL NONRECURRING**ACCOUNT DETAIL**

Reserve Cap & Non Recurring: The requested \$220,000 comprises the following (in **bold** print):

Public Works:**(1) Ten Wheel Dump Truck (replace)**

2022-2023 planned
2023-2024 planned

\$125,000
\$125,000

(2) Six Wheel Dump Truck

2020-2021 appropriated
2021-2022 request

\$100,000
\$120,000

(2) All Season Truck Body Replacement (truck #3 & 15)

2021-2022 request (payment #1 of a 4 year internal lease)

\$30,000

Parks & Recreation:**Pick up Truck with plow (gas engine) (additional)**

2020-2021 appropriated (payment #2 of a 5 year internal lease)
2021-2022 request (payment #3 of a 5 year internal lease)

\$10,000
\$10,000

**PAY-OFF FUTURE
INTERNAL LEASE AMOUNTS
(3 x \$30,000 = \$90,000)**

Court recoating (annual)

2021-2022 request

\$10,000

**PAY-OFF FUTURE INTERNAL LEASE
AMOUNTS (2 x \$10,000 = \$20,000)**

Fire:**Air Packs/Turnout Gear (annual)**

2018-2019 appropriated
2019-2020 appropriated
2020-2021 appropriated
2021-2022 request
2022-2023 planned
2023-2024 planned

\$25,000
\$50,000
\$50,000
\$50,000
\$50,000
\$50,000

TOWN OF NEWTOWN							
LEGISLATIVE COUNCIL SPECIAL APPROPRIATION CAP CALCULATION							
FISCAL YEAR 2020-21							
	Most recently completed (signed) Grand List					\$ 3,268,796,611	
	1 mill					\$ 3,268,797	
	Special appropriations occurring in 2020-21:						
	10/7/2020	Bridge program				\$ 400,000	
		ETH project				\$ 268,000	
		BOE COVID reimbursement				\$ 400,000	
						\$ 1,068,000	
	In process	High school turf & track				\$ 765,000	
		Amount available in 2020-21				\$ 1,435,797	

Backup Data for LC/BOF meetings Week of 6/14/2021

Parks and Recreation, \$25,000 Summer Enrichment Grant

Amy Mangold Director of Newtown Parks and Recreation applied for the CT State Dept. of Education Summer Enrichment Program Grant.

The grant's purpose is to provide students and families with engaging summer enrichment and learning experiences. There were 210 eligible applicants and she is pleased to announce that Dickinson Park is one of the sites that was awarded a \$25,000 grant. This grant allows Newtown Parks and Recreation to expand existing enrichment opportunities and increase access for children who might otherwise not have access to summer camp or programming. These grants were geared toward local organizations to either serve more children, subsidize enrollment costs, and/or to partner with other local organizations to create bold new programs. Priority for the awards was given to providers that can quickly scale more educational programming to serve more students and/or make their programming more financially accessible to students from low-income communities. I am working to expand \$12,000 of the grant funding for Danbury and other area participants. Expansion Grant recipients will serve over 40,000 students in regions across the state.

If the grant is approved P&R will to bring in more Day Camp Enrichment this summer:

P&R will bring in outside programming to foster education and hands-on learning in a fun and exciting way. This summer we have the following programs coming to camp.

Hobby Quest whose Mission Statement is that they are committed to providing high quality enrichment programs to help youth in any community discover new hobbies, interests and skills for a life-time.

Dayrock is coming to camp this summer and is unlike any other musical activity! Since 2000, they have provided interactive musical enrichment experience. The program immerses participants into a day of a unique musical performance opportunity. Every camper will experience a performance of their favorite popular songs, using professional musical equipment. By rotating around the bandstand, each camper gets an opportunity to play a variety of instruments including electric guitar, bass, keyboard, drums, and percussion and even demonstrate their vocal abilities using professional microphones and professional audio equipment!

Bring the Hoopla will visit and provide high-quality programming for children of all ages by using custom designed Hoopla hoops as a form of play, exercise, and learning. They teach basic instruction, a variety of age-appropriate hoop games and teach on and off body hoop tricks and techniques in this high-energy, unique program. They encourage laughter and establish a welcoming environment where creativity and self-expression are embraced. They build self-

confidence through positive activity, creativity and teamwork and help campers learn to love themselves for exactly who they are.

Mad Science Rocket show. This program is science related and is an introduction to how rockets fly. They demonstrate how fast moving allows a sphere to float and how propellers push air to create currents for flight lift off. They will learn about thrust, defy gravity and real rocket launches, and see it deploy parachutes for their return in a safe environment.

World Class Frisbee Shows and interactive play shop. Todd Brodeur entertains, educates and motivates campers with his Frisbee show. It is fun and professional and demonstrates expert Frisbee skills by teaching the basics of freestyle disc. He promotes healthy, active living through the show with quick messages and skills that improve hand-eye coordination, flexibility and balance, along with self-esteem and confidence.

Library Lit Camp at Dickinson Park

Staff from the C.H. Booth Public Library will provide staffing for Library Lit Camp once a week from 9-am-3pm for the Newtown Parks and Recreation summer campers at Dickinson Park. Staff will bring a wide selection of library materials to camp each week, representing varying reading levels, genres and formats for children ages 5-13.

1. Teacher led an interactive read aloud.
2. Comprehension building response to the text through a movement or drawing activity.
3. Independent reading time. Students would be able to choose from a variety of books to read on their own provided by the library.
4. Writing response. Each student will have the opportunity to write their thoughts about the books shared with the group or the book they selected to read independently. Younger students may choose to draw their response.

Materials for Lit Camp will include carefully selected books that include authentic texts that reflect student interests, spark their imaginations and keep them on the road to lifelong learning and a love of reading.

Booth Library Children's Concert Series for Dickinson Camp:

Tuesdays at 2:00 pm. These concerts are open to the public and campers will be able to attend.

CT College Corps

Now that programs have been identified, the CDE will work to match 3 students with sites. This will take approximately 7-10 days. Fairfield University who is managing this program, will reach out to sites directly with next steps we have not heard anything yet. .

The next step to access grant funds will be to set up in Connecticut's Electronic Grants Management System (EGMS). Waiting for direction from the state to do.

BUDGET AND BUDGET NARRATIVE

	Amount
Personnel Services – Employee Salary	\$3,000 for our social worker
Purchased Professional and Technical Services	\$8,320 (contractors for programs)
Booth Library Lit. Program	\$1430
Supplies	\$250
Miscellaneous scholarships, buses, tents	<u>\$12,000</u>
	\$25,000

Breakdown:

Library program: \$1,680.00: 4 camps every Friday 9am-3pm for 6 consecutive weeks (this includes library travel and prep time of 2 additional hours per week: 48 hrs. at a rate of \$35 per hour. \$250: Drawing materials and journals for each camper.

Enrichment programs would be:

\$200 per day for 6 visits \$1200 Day Rock is \$1,600 for the program at Camp Hoopla is \$450 Mad Science is \$770 and world class Frisbee is \$475 for two shows. A balance for enrichment of \$4,495

We would request scholarship funding for 15 additional campers for the full 6 week session from Danbury, surrounding communities and or additional Newtown students who demonstrate a need for a total of \$12,000 scholarships. The additional funding will be for a school van for needed Danbury transportation if less scholarships are needed we can offer more transportation needs. \$3,825. We will balance the need for transportation with the need for students who need scholarships and transportation. One transportation round trip to Danbury is \$411.82/day

There will no cost impact on our operational budget and we will actually have an increase to our special revenue recreation revolving account for some of the camp fees that we typically pay out of this account that will be covered by the grant. \$8,320 for the program vendors \$3,000 for the tents at Dickinson. Approximately \$11,000 savings in our recreation revolving account. A 2,500 savings in our seasonal budget account for the camp Social Worker.

Community Center:

Accelerate CT summer enrichment grant	\$ 25,000
summer enrichment and learning experiences	
CMAK foundation	\$ 7,500
covers all operational expenses for a 6 week summer triathlon program at the Community Center.	
Stew Leonards children charities	\$ 5,000
supports scholarships for swim lessons and after school programs	
United way after school programming	\$ 5,000
supports scholarships for swim lessons and after school programs	
Nuvance health	\$ 10,000
supports operational support for Water Aerobics programming	

\$ 52,500

Parks & Recreation:

Accelerate CT summer enrichment grant	\$ 25,000
summer enrichment and learning experiences	
	<hr/>
	\$ 25,000
	<hr/>

grand total	<hr/>
	\$ 77,500
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