

Board of Finance  
April 12, 2010

The **Board of Finance** held a regular meeting on Monday, April 12, 2010 in the Council Chambers, 3 Primrose Street, Newtown, CT. John Kortze called the meeting to order at 7:30pm.

**PRESENT:** John Kortze, Martin Gersten, Joseph Kearney, Harry Waterbury and Michael Portnoy. **ABSENT:** James Gaston

**ALSO PRESENT:** First Selectman E. Patricia Llodra, Finance Director Robert Tait, one member of the public and two members of the press.

**VOTER COMMENTS:** none.

**COMMUNICATIONS:** Mr. Kortze noted a memo was received from the Chair of the Board of Education on the February 25<sup>th</sup> request regarding the amount of money that was frozen (Att. A). Mr. Kortze asked if monies were spent in the month of February related to the "freeze". Mr. Tait said he could ask for the detail but guesses most of the funds would have been encumbered. Mr. Tait will request budget summaries from the end of January, February and March. Mr. Portnoy understands the theory of buying cheaper this year to build inventory but questioned if it is in the purview of the Board of Education to do that. How do they know if it will be more or less expensive next year? How do they determine what is essential? Mr. Kearney said that presumably these expenditures have already been identified in the budget that was just passed. To use that now should be reflected in the budget that was just put through. It is rolled over from year to year. Mr. Kortze said that he attended the Council meeting and the Council voted to approve the budget that was recommended by the Board of Finance with minor changes in the TAR (Town Aid Roads) fund. He said that there is a perception that the Board of Finance and the Legislative Council scrutinize the Board of Education more than the Board of Selectmen budget. The same due diligence was done on both budgets and questions were asked of both sides. It's good that there is not the anticipated gap but hard to understand how the Board of Education went from a freeze to having enough money to buy supplies for next year this year.

**MINUTES:** Mr. Gersten moved to approve the minutes of March 25, 2010. Mr. Waterbury seconded. All in favor. It was noted that Mr. Gaston authored the comments to the CIP regulations, listed as attachment A, in the minutes of March 25.

**FIRST SELECTMAN REPORT:** First Selectman Llodra reported that 39% of the high school project is complete. There is no fee to close out bonds when projects are completed. First Selectman Llodra offered to have Bill Knight, the project manager, come to a meeting. She reported on permit activity from the building department, comparing this year to last. In March of 2009 there were 92 permits for \$1,037,122. In March of 2010 there were 99 permits for \$1,452,872.70 and in April 2010 there has been 57 permits totaling \$1,182,949. This may signify there is an increase in activity. Three permits were for new homes, other activity was for additions, electrical work, renovations, plumbing and for other home improvements. Mr. Portnoy pointed out that Dr. Prowda's enrollment study was based on 110 new homes per year. First Selectman Llodra has been invited to meet with Dr. Chung, who has been contracted by the Board of Education to conduct an enrollment study. The scope of work will be redefined and the town will contribute to the additional cost. There is a 45 day window to place a question on the ballot of a general election. The Middle School roof will go to a Town Meeting for a special appropriation. Mr. Kortze said that people are looking for commercial development to offset taxes and give revenue. How much commercial development do we have for 1 mill tax relief? How many square feet of unused, unoccupied commercial space is there in town? Mr. Waterbury noted that to reduce 1 mill the town would have to add several box stores, like Home

Rec'd. for Record 4-14/20 10  
Town Clerk of Newtown 11:20am  
Debbie A. Aurelia

Depot. You don't pay personal property tax on inventory, you pay on equipment. Mr. Kortze said that the amount of money per pupil a homeowner spends in towns in our DRG, like Greenwich, is lower because of the high commercial concentration. Mr. Kortze asked if the Town and BOE have had discussions about duplication of services. First Selectman Llodra said that the first analysis in year 2010-2011 will be regarding combining town and school maintenance. The Legislative Council will put forth as potential for examination the consolidation of staff and other resources. There would be more clarity if the town was not operating on two different systems. Mr. Gersten said that the school system is not bricks and mortar but the recognition that the quality of education is reflected in the success of the students and that's the function of the teaching staff. There is a disconnect to say in order to have better education and better property values we need to pay more in taxes.

**FINANCE DIRECTOR REPORT:** Mr. Tait responded to comments made by the public at the Council meeting. He said hard work was put into the budget amendment. Savings related to the refunding included time with consultants. Many hours were spent doing a budget analysis and interviewing department heads. There were payroll savings due to people out on workman's compensation, vacant positions, specifically IT and there were favorable responses to bids for materials and services. Consultant services were delayed and professional development was cut back. When favorable variances do occur it is in the town policy not to spend the funds. There is the issue of comparing the adopted 2010-2011 budget to the 2009-2010 adopted budget or to the amended budget. Mr. Tait explained the 3% mill rate increase verses 1.5% budget increase or .71% budget. (Att. B). The amended budget did not have to be formally adopted; it was to make sure the money wasn't spent. If it was done not done formally the budget would be compared adopted to adopted. It is fair to use the adopted to adopted comparison. Mr. Tait also talked about the mention, at the Council meeting by a member of the public, that there were many budget increases saying that all the departments are flat or less than the adopted budget. Looking at the amended budget, most departments are flat or negative; the only increases are what were identified at the beginning of the process: pension fund, employee benefits, workers compensation insurance, police salary, and highway to make up for the loss of stimulus funds. Mr. Kortze said there was a comment, made by a Selectman, at the Council meeting, about the budget being padded. This Selectman voted in favor of every line item in the budget and also moved the bottom line at the end of the budget deliberations, with all members in favor. Mr. Kearney suggested it would be helpful to have a town fact sheet that includes the overall debt of the town, per pupil spending, accumulated debt per person in town, fund balance, what \$1,000,000 in average interest rate of capital expenditure means to the debt service and the town in terms of spending; a bullet point showing what one or two upgrades mean in terms of savings. He also said formally reducing the cap from 10% to 9% or 8% should be considered. The commodity savings was spoken of as a cut to the Board of Education budget when it was a correction of the budget. Mr. Kortze said that more has been done currently to educate the public, having meetings taped, on a website or televised. Mr. Waterbury said that regardless of the budget amendment the shortfall in revenue still needs to be considered.

#### **UNFINISHED BUSINESS:**

##### **Discussion and possible action:**

**1. Discussion on multi year financial forecasting:** Mr. Tait discussed Multi-Year Budget Planning (Att. D) as recommended by Moody's. The report includes revenue assumptions, assessment assumptions, expenditure assumptions and different areas with different assumptions; this will be changed as it is used. Debt service will be in the CIP chart. First Selectman Llodra said one of the advantages is that the assumptions can be tested and the

Board of Finance  
April 12, 2010

impact on the budget can be seen in one place. It will be helpful in getting an idea of the fixed items, stimulus money and contracts. The impact of commercial development can be factored in.

**2. April 6, 2010 Town of Newtown Budget Summary:** Mr. Tait said since the mid year budget amendment some accounts have been identified that may be over, while some will be under.

**NEW BUSINESS:**

**Discussion and possible action:**

**1. CIP regulation amendments referred to the BOF:** Mr. Kortze said that the finance subcommittee of the council is asking the Board of Finance, the Board of Education and the Board of Selectmen to look the CIP recommendation (Att. E). Mr. Gaston's review of the CIP recommendations is attached (Att. F). The Board of Finance will review further before making a formal recommendation.

**2. Transfer:** Mr. Gersten moved the \$70,000 transfer from 01870-5000 Fairfield Hills to #01100-4063 Legal Services - other, \$40,000 and to 01490-4061 Legal Services, \$30,000. Mr. Waterbury seconded. All in favor. The money is needed in the legal accounts to support the costs related to the ongoing relationship with the Housatonic Railroad and significant Land Use litigation.

**ANNOUNCEMENTS:** Mr. Kortze commented on the process. There seems to be concern about the Board of Finance focus on bond rating, revenue and enrollment trends. The specific role of the Board of Finance is to look at revenues and bond ratings. The role of the Council is different. The Town does have a representative form of government. The dissemination of information has gone to a new level. The officials were elected by the public to do their due diligence. Those same voters established a process that put the Board of Finance in place, created a Board of Selectmen many years ago and created a Legislative Council. A charter revision was voted for by the tax payers to affirm and cement the representative government. Elected officials are all charged with doing due diligence in their own particular purview and their own particular function and recommending it to the next level. It is remarkable that there are people who have been champions of the public process but bemoan the system that the public process has installed. The Board of Finance serves a particular function. Bond ratings and budgets are the job of the Board of Finance. The Council has the political purview, as established by charter, to over rule the Board of Finance and the Board of Education. We all operate in a tax payer driven and installed process.

**ADJOURNMENT:**

Having no further business, the Board of Finance adjourned their regular meeting at 9:00p.m.



Susan Marcinek, Clerk

Att. A: Board of Education memo from Chair Lillian Bittman

Att. B: Two page explanation of 3% mill rate increase

Att. C: Amended budget vs. Adopted budget

Att. D: Multi-Year Budget Planning

Att. E: CIP Recommendations, Feb. 8, 2010

Att. F: Review of CIP Recommendations, Feb. 8, 2010 by James Gaston

***Newtown Board of Education***

*3 Primrose Street  
Newtown, CT 06470*

April 9, 2010

Board of Finance Members:

Per its minutes, the Board of Education discussed your February 25 request regarding the 2009-2010 budget at its March 2 and March 16 meetings. At its subsequent meeting April 6, the following motion was made and passed unanimously:

Mr. Hart moved to direct the Superintendent of Schools for the balance of the 2009-2010 fiscal year to limit spending on discretionary items only to those that are absolutely necessary. Secondly, after the final Special Education Excess Cost Grant payments are received, the Board further directs the Superintendent to identify any nonperishable essential items, such as paper or fuel, that can be purchased this year for next year at a lower price than next year, thus saving the Board and the Town money, and bring these recommended purchases to the Board for case by case approval.

Mrs. Fetchick seconded. Vote: 7 ayes

Sincerely,

Lillian D. Bittman  
Chairperson, Board of Education

**TOWN OF NEWTOWN**  
**EXPLANATION OF 3% MILL RATE INCREASE VERSES 1.5% BUDGET INCREASE**  
**BOF RECOMMENDED BUDGET 2010 -2011**

**Budgeted Revenues:**

	2009-2010 Amended Budget	2010-2011 BOF Recommended Budget	Amount Change	Percent Change
■ <b>Current Year Taxes</b>	89,231,927	92,137,032	2,905,105	3.26%
<b>All Other Revenues</b>	11,678,788	11,316,583	(362,205)	
<b>Use of Fund Balance</b>	2,000,000	1,000,000	(1,000,000)	
	<u>102,910,715</u>	<u>104,453,615</u>	<u>1,542,900</u>	

**Budgeted Expenditures:**

	2009-2010 Amended Budget	2010-2011 BOF Recommended Budget	Amount Change	Percent Change
<b>Board of Selectmen</b>	36,595,787	37,458,881	863,094	2.36%
<b>Board of Education</b>	66,314,928	66,994,734	679,806	1.03%
	<u>102,910,715</u>	<u>104,453,615</u>	<u>1,542,900</u>	<u>1.50%</u>

**OVERALL BUDGET INCREASE** →

**■ Current Year Taxes Increased Because:**

● Increase in budgeted expenditures	1,542,900	
● Reducing the use of fund balance to fund operations	1,000,000	
● Reduced other revenues (mainly state grants)	362,205	
	<u>2,905,105</u>	■

**Who Pays for the Increase in Current Taxes:**

	Change in Current Year Taxes	% increase
● New assessments (increase in grand list)	227,894	0.26%
● Existing assessments (current tax payers)	2,677,211	3.00%
	<u>2,905,105</u>	

**HENCE 3% INCREASE IN MILL RATE** ←

(if there were no new assessments the mill rate increase would be 3.26%)

**TOWN OF NEWTOWN**  
**EXPLANATION OF 3% MILL RATE INCREASE VERSES 0.71% BUDGET INCREASE**  
**BOF RECOMMENDED BUDGET 2010 -2011**

**Budgeted Revenues:**

	2009-2010 Adopted Budget	2010-2011 BOF Recommended Budget	Amount Change	Percent Change
■ <b>Current Year Taxes</b>	89,231,927	92,137,032	2,905,105	3.26%
<b>All Other Revenues</b>	12,484,767	11,316,583	(1,168,184)	
<b>Use of Fund Balance</b>	2,000,000	1,000,000	(1,000,000)	
	<u>103,716,694</u>	<u>104,453,615</u>	<u>736,921</u>	

**Budgeted Expenditures:**

	2009-2010 Adopted Budget	2010-2011 BOF Recommended Budget	Amount Change	Percent Change
<b>Board of Selectmen</b>	37,401,766	37,458,881	57,115	0.15%
<b>Board of Education</b>	66,314,928	66,994,734	679,806	1.03%
	<u>103,716,694</u>	<u>104,453,615</u>	<u>736,921</u>	<u>0.71%</u>

**OVERALL BUDGET INCREASE** →

■ **Current Year Taxes Increased Because:**

● Increase in budgeted expenditures	736,921	
● Reducing the use of fund balance to fund operations	1,000,000	
● Reduced other revenues (mainly state grants)	1,168,184	
	<u>2,905,105</u>	■

**Who Pays for the Increase in Current Taxes:**

	Change in Current Year Taxes	% increase
● New assessments (increase in grand list)	227,894	0.26%
● Existing assessments (current tax payers)	2,677,211	3.00%
	<u>2,905,105</u>	

**HENCE 3% INCREASE IN MILL RATE** ←

(if there were no new assessments the mill rate increase would be 3.26%)

FUNCTION / DEPARTMENT / ACCOUNT	2009-2010 ADOPTED BUDGET	2009-2010 AMENDED BUDGET	2010 - 2011 LEGISLATIVE COUNCIL ADOPTED	Att. C	
				DIFFERENCE LC VS. ADOPTED	DIFFERENCE LC VS. AMENDED
<b>GENERAL GOVERNMENT</b>					
<b>100 SELECTMEN</b>					
01100 1001 SELECTMAN SALARY	97,333	97,333	97,333	-	-
01100 1002 SECRETARY,ASSISTANT	97,850	99,850	99,850	2,000	-
01100 1003 DIRECTOR OF COMMUNITY DEVE	-	-	-	-	-
01100 1007 TOWN HALL O.T., ED., LONGEVIT	15,000	10,000	10,000	(5,000)	-
01100 2013 SELECTMAN EXPENSES	2,350	2,350	2,350	-	-
01100 4061 LEGAL SERVICES	60,000	60,000	60,000	-	-
01100 4063 LEGAL SERVICES-OTHER	70,000	70,000	70,000	-	-
TOTAL SELECTMEN	342,533	339,533	339,533	(3,000)	-
<b>105 SELECTMEN - OTHER</b>					
01105 1002 CLERKS	36,000	36,000	36,650	650	650
01105 2011 OFFICE SUPPLIES	60,000	45,000	60,000	-	15,000
01105 2013 NON-RECURRING SUPPLIES	-	-	-	-	-
01105 2014 LEASING	63,939	63,939	63,875	(64)	(64)
01105 2015 LEGAL ADVERTISING	18,000	18,000	18,000	-	-
01105 2016 POSTAGE	63,250	63,250	63,000	(250)	(250)
01105 2024 COPIERS	37,000	37,000	38,000	1,000	1,000
01105 3051 REPAIR/MAINTENANCE	18,845	12,000	12,000	(6,845)	-
TOTAL SELECTMEN - OTHER	297,034	275,189	291,525	(5,509)	16,336
<b>140 TAX COLLECTOR</b>					
01140 1001 TAX COLLECTOR	62,819	62,819	62,819	-	-
01140 1002 CLERICAL	127,380	127,380	127,220	(160)	(160)
01140 2014 TRAVEL & DUES	790	790	950	160	160
TOTAL TAX COLLECTOR	190,989	190,989	190,989	-	-
<b>160 PROBATE COURT</b>					
01160 2011 SUPPLIES	3,550	3,550	3,550	-	-
01160 3050 MAINTENANCE	500	500	500	-	-
01160 5080 CAPITAL	-	-	-	-	-
TOTAL PROBATE COURT	4,050	4,050	4,050	-	-
<b>170 TOWN CLERK</b>					
01170 1001 TOWN CLERK	65,710	65,710	65,710	-	-
01170 1002 ASSISTANT TOWN CLERKS	102,351	102,351	98,501	(3,850)	(3,850)
01170 2015 DUES	2,500	2,500	3,000	500	500
01170 2025 ELECTIONS	-	-	-	-	-
01170 2026 INDEXING	60,000	45,000	47,500	(12,500)	2,500
01170 2028 VITAL STATISTICS	1,200	1,200	1,200	-	-
01170 4003 ANNUAL REPORT	5,500	5,500	2,500	(3,000)	(3,000)
TOTAL TOWN CLERK	237,261	222,261	218,411	(18,850)	(3,850)

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	2009-2010 ADOPTED BUDGET	2009-2010 AMENDED BUDGET	2010 - 2011 LEGISLATIVE COUNCIL ADOPTED	DIFFERENCE LC VS. ADOPTED	DIFFERENCE LC VS. AMENDED
<b>180 REGISTRARS</b>					
01180 1001 REGISTRARS	56,439	56,439	56,439	-	-
01180 1002 DEP. REGISTRARS/CLERK	20,000	17,000	18,025	(1,975)	1,025
01180 1004 TYPIST-CANVASS CARDS	800	800	800	-	-
01180 1005 REFERENDA	12,300	12,300	11,200	(1,100)	(1,100)
01180 1006 PRIMARIES				-	-
01180 1007 ELECTION WORKERS	27,400	27,400	21,225	(6,175)	(6,175)
01180 1009 MACHINE EXAMINER	1,820	1,820	2,000	180	180
01180 2014 EDUCATION & TRAINING	4,600	4,600	4,600	-	-
01180 2015 DUES	100	100	100	-	-
TOTAL REGISTRARS	123,459	120,459	114,389	(9,070)	(6,070)
<b>190 TAX ASSESSOR</b>					
01190 1001 ASSESSOR	67,500	67,500	67,500	-	-
01190 1002 DEP ASSESSOR, DATA ENTRY CL	142,662	137,800	139,162	(3,500)	1,362
01190 2015 SCHOOL, DUES, PUBLICATIONS	8,500	8,500	8,500	-	-
01190 4061 FIELD SERVICE	17,500	-	3,500	(14,000)	3,500
TOTAL TAX ASSESSOR	236,162	213,800	218,662	(17,500)	4,862
<b>200 FINANCE</b>					
01200 1001 FINANCIAL DIRECTOR	125,000	125,000	125,000	-	-
01200 1002 CLERICAL	133,256	133,256	133,256	-	-
01200 1003 ASST FINANCIAL DIRECTOR	64,477	64,477	64,477	-	-
01200 2014 TRAVEL	3,000	3,000	3,000	-	-
01200 2015 SUBSCRIPTIONS	1,310	650	650	(660)	-
01200 2017 TECHNOLOGY MAINTENANCE	2,700	1,500	1,500	(1,200)	-
TOTAL FINANCE	329,743	327,883	327,883	(1,860)	-
<b>205 TECHNOLOGY DEPARTMENT</b>					
01205 1001 TECHNOLOGY/GIS MANAGER	77,250	83,500	83,500	6,250	-
01205 1002 TECHNOLOGY ADMINISTRATION	83,398	54,240	92,725	9,327	38,485
01205 2014 DUES, TRAVEL, TRAINING	13,300	5,000	8,500	(4,800)	3,500
01205 3050 MAINTENANCE	71,400	71,400	85,400	14,000	14,000
01205 5080 CAPITAL	46,700	41,000	31,400	(15,300)	(9,600)
TOTAL COMPUTER CENTER	292,048	255,140	301,525	9,477	46,385
<b>240 SOCIAL SECURITY</b>					
01240 2001 UNEMPLOYMENT ACT	15,000	15,000	15,000	-	-
01240 2002 FICA	807,128	807,128	822,030	14,902	14,902
TOTAL SOCIAL SECURITY	822,128	822,128	837,030	14,902	14,902
<b>260 PENSION FUND</b>					
01260 2001 TOWN & POLICE PLAN	523,111	535,111	767,330	244,219	232,219
01260 2002 ELECTED OFFICIALS	15,654	15,654	15,774	120	120
01260 2011 SERVICES & SUPPLIES	20,000	20,000	23,000	3,000	3,000
TOTAL PENSION FUND	558,765	570,765	806,104	247,339	235,339



<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	<u>2009-2010 ADOPTED BUDGET</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010 - 2011 LEGISLATIVE COUNCIL ADOPTED</u>	<u>DIFFERENCE LC VS. ADOPTED</u>	<u>DIFFERENCE LC VS. AMENDED</u>
<b>270 EMPLOYEE BENEFITS</b>					
01270 2001 MEDICAL BENEFITS	3,068,390	3,051,390	3,337,054	268,664	285,664
01271 2002 AGENCY COST SHARE	-	(220,000)	(235,118)	(235,118)	(15,118)
01272 2003 LIFE INSURANCE	-	32,000	32,000	32,000	-
01273 2004 LONG TERM DISABILITY	-	30,000	30,000	30,000	-
01274 2005 OPEB CONTRIBUTION	-	150,000	166,000	166,000	16,000
01275 2006 MISC. BENEFITS	-	25,000	27,500	27,500	2,500
TOTAL HEALTH INSURANCE	<u>3,068,390</u>	<u>3,068,390</u>	<u>3,357,436</u>	<u>289,046</u>	<u>289,046</u>
<b>280 PROFESSIONAL ORGANIZATIONS</b>					
01280 0000 HVCEO	17,123	17,123	17,123	-	-
01280 0003 CCM	15,103	15,103	15,103	-	-
01280 0004 NATIONAL LEAGUE OF CITIES	1,861	1,861	1,861	-	-
01280 0005 COST	1,225	1,225	1,225	-	-
01280 3000 REGIONAL BROWNFIELDS	-	800	800	800	-
TOTAL PROFESSIONAL ORGANIZATIONS	<u>35,312</u>	<u>36,112</u>	<u>36,112</u>	<u>800</u>	<u>-</u>
<b>350 INSURANCE</b>					
01350 4001 LIABILITY/AUTO/PROPERTY	911,000	365,000	369,714	(541,286)	4,714
01350 4002 UNINSURED LOSSES	10,000	10,000	10,000	-	-
01351 4002 WORKER'S COMPENSATION	-	475,000	542,786	542,786	67,786
01352 4002 OTHER	-	71,000	71,500	71,500	500
TOTAL INSURANCE	<u>921,000</u>	<u>921,000</u>	<u>994,000</u>	<u>73,000</u>	<u>73,000</u>
<b>600 LEGISLATIVE COUNCIL</b>					
1600 2013 COUNCIL EXPENSES	-	-	500	500	500
01600 2014 DUES & TRAVEL	500	500	-	(500)	(500)
01600 4001 AUDIT- TOWN	43,011	43,011	43,010	(1)	(1)
01600 4060 LEGAL SERVICES- COUNCIL	-	-	-	-	-
TOTAL LEGISLATIVE COUNCIL	<u>43,511</u>	<u>43,511</u>	<u>43,510</u>	<u>(1)</u>	<u>(1)</u>
<b>680 NEWTOWN CULTURAL ARTS COMM</b>					
01680 0000 NEWTOWN CULTURAL ARTS	2,000	2,000	2,000	-	-
TOTAL NEWTOWN CULTURAL ARTS COMM.	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
<b>730 DISTRICT CONTRIBUTIONS</b>					
01730 0000 HATTERTOWN HISTORIC DISTRICT	500	500	-	(500)	(500)
01730 0001 HAWLEYVILLE DISTRICT	-	-	500	500	500
TOTAL HATTERTOWN HISTORIC DISTRICT	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
<b>740 ECONOMIC &amp; COMMUNITY DEVEL.</b>					
01740 1003 DIRECTOR OF COMM DEVEL.	84,665	84,665	84,665	-	-
01740 2014 DUES, SUBSCRIPTIONS, EDU	1,650	1,650	1,650	-	-
01740 4060 CONTRACTUAL SERVICES	31,500	30,000	30,000	(1,500)	-
TOTAL ECONOMIC DEVELOPMENT COMM.	<u>117,815</u>	<u>116,315</u>	<u>116,315</u>	<u>(1,500)</u>	<u>-</u>

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	<u>2009-2010 ADOPTED BUDGET</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010 - 2011 LEGISLATIVE COUNCIL ADOPTED</u>	<u>DIFFERENCE LC VS. ADOPTED</u>	<u>DIFFERENCE LC VS. AMENDED</u>
<b>750 LOCAL HOUSING PARTNERSHIP</b>					
01750 2015 SEMINARS	-	-	-	-	-
TOTAL LOCAL HOUSING PARTNERSHIP	-	-	-	-	-
<b>PUBLIC SAFETY</b>					
<b>300 COMMUNICATIONS</b>					
01300 1001 FULL TIME OPERATORS	532,726	514,700	524,792	(7,934)	10,092
01300 1005 OVERTIME	102,839	75,000	80,000	(22,839)	5,000
01300 2015 TRAINING	17,800	17,800	17,800	-	-
01300 2034 UNIFORMS	4,000	3,000	3,000	(1,000)	-
01300 3050 RADIO SYSTEM MAINTENANCE A	31,000	31,000	31,250	250	250
01300 4034 EQUIPMENT RENTAL	172,980	172,980	189,350	16,370	16,370
01300 4060 E911 CONTRACT SERVICE	4,222	4,222	4,222	-	-
01300 5080 CAPITAL	-	-	-	-	-
TOTAL COMMUNICATIONS	865,567	818,702	850,414	(15,153)	31,712
<b>310 POLICE</b>					
01310 1001 CHIEF OF POLICE	99,397	99,397	99,397	-	-
01310 1002 CAPTAIN	91,016	91,016	91,016	-	-
01310 1003 SWORN PERSONNEL	2,877,339	2,976,070	3,118,545	241,206	142,475
01310 1004 CIVILIAN PERSONNEL	213,373	205,000	213,323	(50)	8,323
01310 1005 POLICE OVERTIME	150,000	150,000	150,000	-	-
01310 1006 OVERTIME-CIVILIAN	1,000	1,000	-	(1,000)	(1,000)
01310 1007 TRAFFIC GUARDS	17,458	17,458	17,458	-	-
01310 1008 POLICE OVERTIME - GRANTS	-	-	-	-	-
01310 2008 EDUCATION	37,500	37,500	39,560	2,060	2,060
01310 2010 TELEPHONE/RADIO COMMUNICA'	19,000	19,000	17,000	(2,000)	(2,000)
01310 2011 PROGRAM EQUIPMENT SUPPLIES	20,000	20,000	20,000	-	-
01310 2015 POLICE RECRUITMENT	10,000	-	-	(10,000)	-
01310 2026 MISCELLANEOUS	4,500	3,000	4,500	-	1,500
01310 2034 UNIFORM ALLOWANCE	60,520	60,520	59,900	(620)	(620)
01310 2035 SERVICES	26,000	20,000	20,000	(6,000)	-
01310 4062 COMPUTER OPERATIONS	149,355	149,355	155,550	6,195	6,195
01310 5002 PATROL CARS	95,000	95,000	120,000	25,000	25,000
01310 5080 CAPITAL	-	-	-	-	-
TOTAL POLICE	3,871,458	3,944,316	4,126,249	254,791	181,933
<b>315 POLICE - OTHER</b>					
01315 1008 PRIVATE DUTY	-	-	-	-	-
TOTAL POLICE - OTHER	-	-	-	-	-

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	2009-2010 <u>ADOPTED BUDGET</u>	2009-2010 <u>AMENDED BUDGET</u>	<b>2010 - 2011</b> <u>LEGISLATIVE COUNCIL ADOPTED</u>	DIFFERENCE <u>LC VS. ADOPTED</u>	DIFFERENCE <u>LC VS. AMENDED</u>
<b>320 FIRE</b>					
01320 1001 MARSHALL FEES	148,498	135,000	135,000	(13,498)	-
01320 1005 SECRETARIAL FEES	35,971	35,971	35,971	-	-
01320 1014 MARSHALLS CAR ALLOWANCE	5,000	2,500	2,500	(2,500)	-
01320 2011 COMM & MARSHALLS SUPPLIES	4,000	3,000	3,000	(1,000)	-
01320 2012 FIRE CO GRANTS	130,000	130,000	135,000	5,000	5,000
01320 2015 TRAINING, FIRE PREVENTION	65,000	65,000	66,000	1,000	1,000
01320 2020 UTILITIES	130,000	130,000	125,000	(5,000)	(5,000)
01320 2021 FIREHOUSE MAINT. & ALARM	15,500	15,500	16,500	1,000	1,000
01320 2022 RADIO & PAGER SERVICE	25,950	25,950	24,950	(1,000)	(1,000)
01320 2028 HYDRANTS	91,000	91,000	64,000	(27,000)	(27,000)
01320 2029 FIRE HOSE	20,610	20,610	14,970	(5,640)	(5,640)
01320 2035 FIRE FIGHTER SUPPLIES	28,381	28,381	20,650	(7,731)	(7,731)
01320 3050 EQUIPMENT REPAIRS	32,175	32,175	27,200	(4,975)	(4,975)
01320 3051 TRUCK MAINTENANCE	90,000	90,000	78,000	(12,000)	(12,000)
01320 4001 F/F PHYSICALS	20,200	20,200	20,200	-	-
01320 4002 F/F INCENTIVE PLAN	212,000	212,000	202,000	(10,000)	(10,000)
01320 XXXX INSURANCE	59,075	59,075	58,700	(375)	(375)
01320 5080 CAPITAL	86,836	86,836	153,501	66,665	66,665
<b>TOTAL FIRE</b>	<b>1,200,196</b>	<b>1,183,198</b>	<b>1,183,142</b>	<b>(17,054)</b>	<b>(56)</b>
<b>330 EMERGENCY MANAGEMENT/DIVE TEAM</b>					
01330 1006 CLERICAL	7,500	7,500	8,250	750	750
01330 2011 SUPPLIES	400	400	400	-	-
01330 2014 TRAVEL	-	-	-	-	-
01330 2016 GAS/UTILITIES	4,000	4,000	4,200	200	200
01330 2031 EDUCATION	5,000	4,000	4,000	(1,000)	-
01330 4001 PHYSICALS	3,780	3,780	3,150	(630)	(630)
01330 4060 CONTRACTUAL SERVICES	11,960	11,960	9,800	(2,160)	(2,160)
01330 5080 CAPITAL	12,173	12,173	13,245	1,072	1,072
<b>TOTAL EMERGENCY MANAGEMENT/DIVE TEAM</b>	<b>44,813</b>	<b>43,813</b>	<b>43,045</b>	<b>(1,768)</b>	<b>(768)</b>
<b>340 CANINE CONTROL</b>					
01340 1001 SALARIES	100,000	90,000	108,034	8,034	18,034
01340 2001 DOG WARDEN HEALTH INSURAN	1,000	-	-	(1,000)	-
01340 2008 EDUCATION	6,000	1,000	1,000	(5,000)	-
01340 2011 SUPPLIES	1,500	6,000	5,000	3,500	(1,000)
01340 2034 UNIFORMS	3,000	1,500	1,000	(2,000)	(500)
01340 2036 VACCINATIONS	29,000	3,000	3,000	(26,000)	-
01340 5080 CAPITAL	-	29,000	-	-	(29,000)
<b>TOTAL CANINE CONTROL</b>	<b>140,500</b>	<b>130,500</b>	<b>118,034</b>	<b>(22,466)</b>	<b>(12,466)</b>
<b>360 LAKE AUTHORITIES</b>					
01360 0000 LAKE LILLINONAH AUTHORITY	23,672	23,672	23,672	-	-
01360 0003 LAKE ZOAR AUTHORITY	24,425	25,425	25,405	980	(20)
<b>TOTAL LAKE AUTHORITIES</b>	<b>48,097</b>	<b>49,097</b>	<b>49,077</b>	<b>980</b>	<b>(20)</b>
<b>426 N.W. SAFETY COMMUNICATION</b>					
01426 0000 NW SAFETY COMMUNICATION	10,294	10,294	9,783	(511)	(511)
<b>TOTAL N.W. SAFETY COMMUNICATION</b>	<b>10,294</b>	<b>10,294</b>	<b>9,783</b>	<b>(511)</b>	<b>(511)</b>

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	<u>2009-2010 ADOPTED BUDGET</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010 - 2011 LEGISLATIVE COUNCIL ADOPTED</u>	<u>DIFFERENCE LC VS. ADOPTED</u>	<u>DIFFERENCE LC VS. AMENDED</u>
<b>432 EMERGENCY MEDICAL SERVICES</b>					
01432 0000 PARAMEDIC PROGRAM	220,000	220,000	220,000	-	-
01432 0003 AMBULANCE	40,000	40,000	40,000	-	-
TOTAL PARAMEDIC PROGRAM	<u>260,000</u>	<u>260,000</u>	<u>260,000</u>	<u>-</u>	<u>-</u>
<b>437 NW CONNECTICUT EMS COUNCIL</b>					
01437 0000 NW CT EMS ALLOCATIONS	250	250	250	-	-
TOTAL NW CONNECTICUT EMS COUNCIL	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>
<b>PUBLIC WORKS</b>					
<b>460 BUILDING DEPARTMENT</b>					
01460 1001 BUILDING OFFICIAL	70,000	70,000	70,000	-	-
01460 1002 ADMINISTRATOR	36,810	36,810	36,810	-	-
01460 1003 ASSISTANT BUILDING OFFICIAL	161,604	161,604	111,604	(50,000)	(50,000)
01460 1005 SECRETARIES	31,058	31,058	31,058	-	-
01460 2012 CLOTHING,EQUIPMENT	975	975	975	-	-
01460 2015 DUES & TUITION	3,500	2,000	2,000	(1,500)	-
01460 4060 PROFESSIONAL CONSULTANT	2,500	-	1,000	(1,500)	1,000
TOTAL BUILDING INSPECTOR	<u>306,447</u>	<u>302,447</u>	<u>253,447</u>	<u>(53,000)</u>	<u>(49,000)</u>
<b>500 HIGHWAY</b>					
01500 1001 DIRECTOR PUBLIC WORKS	97,224	97,224	97,224	-	-
01500 1002 ADMINISTRATION	398,080	398,080	398,080	-	-
01500 1003 PAYROLL	1,664,355	1,653,000	1,702,590	38,235	49,590
01500 1004 OVERTIME	45,000	45,000	-	(45,000)	(45,000)
01500 1006 BENEFITS	50,917	50,917	50,945	28	28
01500 2006 DRAINAGE MATERIALS	90,000	90,000	90,000	-	-
01500 2008 STREET & ROAD SIGNS	15,000	15,000	15,000	-	-
01500 2009 TREE SURGEON	12,000	12,000	12,000	-	-
01500 2016 EQUIPMENT FUEL	260,000	260,000	396,000	136,000	136,000
01500 2018 STREET LIGHTS	37,000	37,000	37,000	-	-
01500 2029 PRIVATE ROADS/RECONSTRUCTI	10,000	10,000	10,000	-	-
01500 2030 CONSTRUCTION SUPPLIES	22,000	22,000	22,000	-	-
01500 2031 EDUC. & CONFERENCES	6,000	4,000	4,000	(2,000)	-
01500 2033 PATCHING MATERIALS	85,000	85,000	85,000	-	-
01500 3050 REPAIRS	310,000	310,000	340,000	30,000	30,000
01500 4060 CONT. TREE REMOVAL	75,000	75,000	75,000	-	-
01500 4061 CONT. DRAINAGE	130,000	130,000	130,000	-	-
01500 4062 CONT. CHIP SEALING	65,000	65,000	65,000	-	-
01500 4063 CONT. LINE PAINTING	20,000	20,000	20,000	-	-
01500 4064 CONT. OVERLAYS	214,000	214,000	214,000	-	-
01500 4065 CONTRACTUAL - ROADSIDE	25,000	10,000	25,000	-	15,000
01500 5080 CAPITAL	146,335	146,335	135,000	(11,335)	(11,335)
01500 5081 CAPITAL ROAD IMPROVEMENT	400,000	400,000	1,000,000	600,000	600,000
01500 5082 CAPITAL BRIDGE - DAM	450,000	379,400	-	(450,000)	(379,400)
TOTAL HIGHWAY	<u>4,627,911</u>	<u>4,528,956</u>	<u>4,923,839</u>	<u>295,928</u>	<u>394,883</u>

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	2009-2010 ADOPTED BUDGET	2009-2010 AMENDED BUDGET	2010 - 2011 LEGISLATIVE COUNCIL ADOPTED	DIFFERENCE LC VS. ADOPTED	DIFFERENCE LC VS. AMENDED
<b>510 WINTER MAINTENANCE</b>					
01510 1003 OVERTIME	150,000	150,000	150,000	-	-
01510 2031 SAND	65,000	65,000	65,000	-	-
01510 2032 SALT	240,000	310,600	275,000	35,000	(35,600)
01510 2033 CHAINS, BLADES, ETC	20,000	20,000	20,000	-	-
01510 4060 CONTRACTUAL SERVICES	100,000	100,000	105,000	5,000	5,000
TOTAL WINTER MAINTENANCE	575,000	645,600	615,000	40,000	(30,600)
<b>515 LANDFILL</b>					
01515 1002 PAYROLL	156,940	152,000	151,633	(5,307)	(367)
01515 1003 OVERTIME	12,000	12,000	5,000	(7,000)	(7,000)
01515 1006 BENEFITS	4,272	4,272	4,272	-	-
01515 2011 BUILDING SUPPLIES	800	800	800	-	-
01515 2018 BUILDING ELECTRIC	8,800	7,000	7,600	(1,200)	600
01515 2031 EDUCATION	1,000	-	500	(500)	500
01515 3050 REPAIRS & SUPPLIES	4,500	2,000	1,500	(3,000)	(500)
01515 4025 CONTRACTUAL SERVICES	1,177,380	1,177,380	1,169,080	(8,300)	(8,300)
TOTAL LANDFILL	1,365,692	1,355,452	1,340,385	(25,307)	(15,067)
<b>650 PUBLIC BUILDING MAINTENANCE</b>					
01650 1001 SALARIES	132,602	132,602	177,870	45,268	45,268
01650 1004 OVERTIME	10,000	10,000	11,360	1,360	1,360
01650 1006 BENEFITS	975	975	1,521	546	546
01650 2011 SUPPLIES	4,500	4,500	8,560	4,060	4,060
01650 2014 BUILDING MAINTENANCE	15,000	15,000	17,440	2,440	2,440
01650 2017 FUEL OIL	70,000	70,000	117,475	47,475	47,475
01650 2018 ELECTRICITY	94,000	94,000	140,100	46,100	46,100
01650 2019 WATER	10,000	10,000	11,800	1,800	1,800
01650 2020 SEWER USE FEE	17,000	17,000	11,040	(5,960)	(5,960)
01650 2021 SEWER ASSESSMENT	30,103	30,103	30,103	-	-
01650 4001 CONTRACTUAL CUSTODIAN	15,000	15,000	22,120	7,120	7,120
01650 4060 CONTRACTUAL SERVICES	322,654	322,654	76,040	(246,614)	(246,614)
01650 5080 CAPITAL	52,000	52,000	-	(52,000)	(52,000)
TOTAL PUBLIC BUILDING MAINTENANCE	773,834	773,834	625,429	(148,405)	(148,405)
<b>710 CAR POOL</b>					
01710 3050 REPAIRS & MAINTENANCE	5,000	5,000	5,000	-	-
01710 5080 NEW CARS	-	-	-	-	-
TOTAL CAR POOL	5,000	5,000	5,000	-	-
<b>HEALTH AND WELFARE</b>					
<b>110 SOCIAL SERVICES</b>					
01110 1001 DIRECTOR-HUMAN SERVICES	51,389	51,389	51,389	-	-
01110 1002 SECRETARY	29,640	29,640	29,640	-	-
01110 2015 DUES, CONFERENCE, SUBS	500	100	100	(400)	-
01110 2030 WELFARE ALLOTMENT	4,000	4,000	4,000	-	-
01110 4060 CONSULTING FEES	1,000	-	-	(1,000)	-
TOTAL SOCIAL SERVICES	86,529	85,129	85,129	(1,400)	-

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	<u>2009-2010 ADOPTED BUDGET</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010 - 2011 LEGISLATIVE COUNCIL ADOPTED</u>	<u>DIFFERENCE LC VS. ADOPTED</u>	<u>DIFFERENCE LC VS. AMENDED</u>
<b>220 COMMISSION ON AGING</b>					
01220 1001 SENIOR SERVICES ADMINISTRAT	116,401	112,671	116,401	-	3,730
01220 2017 DUES & TRAVEL	1,050	1,050	1,050	-	-
01220 2022 SENIOR CENTER OPERATE EXPEN	32,634	32,634	27,000	(5,634)	(5,634)
01220 4061 MINI-BUS	135,500	135,500	135,500	-	-
TOTAL COMMISSION ON AGING	<u>285,585</u>	<u>281,855</u>	<u>279,951</u>	<u>(5,634)</u>	<u>(1,904)</u>
<b>370 NEWTOWN HEALTH DISTRICT</b>					
01370 0003 NEWTOWN HEALTH DISTRICT	257,932	257,932	264,618	6,686	6,686
TOTAL NEWTOWN HEALTH DISTRICT	<u>257,932</u>	<u>257,932</u>	<u>264,618</u>	<u>6,686</u>	<u>6,686</u>
<b>375 TICK ACTION COMMITTEE</b>					
01375 0003 ALLOCATIONS	-	5,000	-	-	(5,000)
TOTAL NEWTOWN HEALTH DISTRICT	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>
<b>380 VISITING NURSES ASSOCIATION</b>					
01380 0000 VNA	500	500	500	-	-
TOTAL VISITING NURSES ASSOCIATION	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>	<u>-</u>
<b>400 KEVIN'S COMMUNITY CENTER</b>					
01400 0000 KEVIN'S COMMUNITY CENTER	45,000	45,000	45,000	-	-
TOTAL KEVIN'S COMMUNITY CENTER	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>	<u>-</u>
<b>410 CHILDREN'S ADVENTURE CENTER</b>					
01410 0003 CHILDREN'S ADVENTURE CENTE	30,000	30,000	25,000	(5,000)	(5,000)
TOTAL CHILDREN'S ADVENTURE CENTER	<u>30,000</u>	<u>30,000</u>	<u>25,000</u>	<u>(5,000)</u>	<u>(5,000)</u>
<b>419 REGIONAL HOSPICE</b>					
01419 0000 REGIONAL HOSPICE ALLOCATIO	5,500	5,500	5,500	-	-
TOTAL REGIONAL HOSPICE	<u>5,500</u>	<u>5,500</u>	<u>5,500</u>	<u>-</u>	<u>-</u>
<b>420 VETERAN'S GUIDANCE SUPPLIES</b>					
01420 0000 VETERAN'S GUIDANCE SUPPLIES	250	250	250	-	-
TOTAL VETERAN'S GUIDANCE SUPPLIES	<u>250</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>
<b>425 N.W. REGIONAL MENTAL BOARD</b>					
01425 0000 N.W. REGIONAL MENTAL BD ALLI	2,947	2,947	2,941	(6)	(6)
TOTAL N.W. REGIONAL MENTAL BOARD	<u>2,947</u>	<u>2,947</u>	<u>2,941</u>	<u>(6)</u>	<u>(6)</u>

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	<u>2009-2010 ADOPTED BUDGET</u>	<u>2009-2010 AMENDED BUDGET</u>	<u>2010 - 2011 LEGISLATIVE COUNCIL ADOPTED</u>	<u>DIFFERENCE LC VS. ADOPTED</u>	<u>DIFFERENCE LC VS. AMENDED</u>
<b>428 DANB REG CHILD ADVOCACY CENTER</b>					
01428 0000 DANB REG CHILD ADVOCACY CEI	2,750	2,750	2,750	-	-
TOTAL DANB REG CHILD ADVOCACY CENTER	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>	<u>-</u>	<u>-</u>
<b>429 WOMEN'S CENTER OF DANBURY</b>					
01429 0000 WOMEN'S CENTER OF DANBURY	10,000	10,000	10,000	-	-
TOTAL WOMEN'S CENTER OF DANBURY	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
<b>431 ABILITY BEYOND DISABILITY</b>					
01431 0000 ABILITY BEYOND DISABILITY	4,500	4,500	4,500	-	-
TOTAL ABILITY BEYOND DISABILITY	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>-</u>	<u>-</u>
<b>433 NEWTOWN YOUTH &amp; FAMILY SERVICES</b>					
01433 0000 FAMILY COUNSELING CENTER	256,500	256,500	265,600	9,100	9,100
TOTAL FAMILY LIFE CENTER	<u>256,500</u>	<u>256,500</u>	<u>265,600</u>	<u>9,100</u>	<u>9,100</u>
<b>435 AMOS HOUSE</b>					
01435 0000 AMOS HOUSE ALLOCATIONS	3,300	3,300	3,300	-	-
TOTAL AMOS HOUSE	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>-</u>	<u>-</u>
<b>436 LITERACY VOLUNTEERS</b>					
01436 0000 LITERACY VOLUNTEERS ALLOCAT	1,000	1,000	1,000	-	-
TOTAL LITERACY VOLUNTEERS	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>438 SHELTER OF THE CROSS</b>					
01438 0000 SHELTER OF THE CROSS	2,500	2,500	2,500	-	-
TOTAL SHELTER OF THE CROSS	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
<b>439 WeCAHR</b>					
01439 0000 WeCAHR	1,000	1,000	1,000	-	-
TOTAL WeCAHR	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>441 THE VOLUNTEER CENTER</b>					
01441 0000 THE VOLUNTEER CENTER	1,000	1,000	1,000	-	-
TOTAL THE VOLUNTEER CENTER	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>-</u>

<u>FUNCTION / DEPARTMENT / ACCOUNT</u>	2009-2010 ADOPTED BUDGET	2009-2010 AMENDED BUDGET	2010 - 2011 LEGISLATIVE COUNCIL ADOPTED	DIFFERENCE LC VS. ADOPTED	DIFFERENCE LC VS. AMENDED
<b>442 NEWTOWN PARADE COMMITTEE</b>					
01442 0000 NEWTOWN PARADE COMMITTEE	1,458	1,375	1,375	(83)	-
TOTAL NEWTOWN PARADE COMMITTEE	1,458	1,375	1,375	(83)	-
<b>443 NEWTOWN PARENT CONNECTION</b>					
01443 0000 NEWTOWN PARENT CONNECTION	20,000	20,000	20,000	-	-
TOTAL NEWTOWN PARENT CONNECTION	20,000	20,000	20,000	-	-
<b>444 NW CONSERVATION DISTRICT</b>					
01444 0000 NW CONSERVATION DISTRICT	500	500	500	-	-
TOTAL NW CONSERVATION DISTRICT	500	500	500	-	-
<b>670 LIBRARY</b>					
01670 0000 LIBRARY	1,007,953	1,007,953	1,011,562	3,609	3,609
TOTAL LIBRARY	1,007,953	1,007,953	1,011,562	3,609	3,609
<b>LAND USE</b>					
<b>490 LAND USE</b>					
01490 1001 LAND USE AGENCY DIRECTOR	74,675	74,675	74,675	-	-
01490 1002 ADMINISTRATION	292,402	292,402	292,402	-	-
01490 1004 COURT STENOGRAPHER	3,000	3,000	3,000	-	-
01490 2014 DUES, SUBSCRIPTIONS, TRAVEL	3,000	3,000	3,000	-	-
01490 2025 MAPS & PRINTING	4,500	3,500	1,500	(3,000)	(2,000)
01490 2026 OPEN SPACE INDEXING	10,000	2,000	5,000	(5,000)	3,000
01490 2034 CLOTHING	975	975	975	-	-
01490 4060 CONTRACTUAL SERVICES	5,000	33,700	5,000	-	(28,700)
01490 4061 LEGAL SERVICES	70,000	70,000	70,000	-	-
01490 5080 CAPITAL	2,400	1,400	2,400	-	1,000
TOTAL LAND USE	465,952	484,652	457,952	(8,000)	(26,700)



FUNCTION / DEPARTMENT / ACCOUNT	2009-2010 ADOPTED BUDGET	2009-2010 AMENDED BUDGET	2010 - 2011 LEGISLATIVE COUNCIL ADOPTED	DIFFERENCE LC VS. ADOPTED	DIFFERENCE LC VS. AMENDED
<b>PARKS AND RECREATION</b>					
<b>550 PARKS AND RECREATION</b>					
01550 1001 DIRECTOR	60,000	63,500	67,000	7,000	3,500
01550 1002 ADMINISTRATION	295,926	299,528	301,539	5,613	2,011
01550 1003 PARK MAINTAINER OVERTIME	48,563	48,563	53,282	4,719	4,719
01550 1004 PARK MAINTAINER SALARY	381,859	356,310	384,924	3,065	28,614
01550 1005 SUMMER PROGRAM	127,775	86,317	103,377	(24,398)	17,060
01550 1006 LIFE GUARDS	69,130	69,130	101,490	32,360	32,360
01550 1007 RANGERS & GATE ATTENDANTS	52,320	52,320	59,910	7,590	7,590
01550 1008 PART TIME STAFF	23,490	21,900	21,900	(1,590)	-
01550 2004 RECREATION SUPPLIES	9,650	9,650	9,650	-	-
01550 2008 SIGNS	6,000	6,000	6,000	-	-
01550 2013 EDUCATION & TRAINING	9,936	6,000	10,975	1,039	4,975
01550 2018 UTILITIES	65,660	55,000	71,660	6,000	16,660
01550 2024 POOL EXPENSES	32,342	32,342	32,342	-	-
01550 2034 SAFETY CLOTHES & ALLOWANCE	13,325	13,325	13,150	(175)	(175)
01550 3051 GENERAL MAINTENANCE	30,200	30,200	31,700	1,500	1,500
01550 3052 GROUNDS MAINTENANCE	113,661	113,661	117,161	3,500	3,500
01550 3053 TRAIL MAINTENANCE	5,000	5,000	6,200	1,200	1,200
01550 4060 CONTRACTUAL SERVICES	297,636	280,000	280,000	(17,636)	-
01550 5080 CAPITAL	202,550	197,038	167,600	(34,950)	(29,438)
TOTAL PARKS AND RECREATION	1,845,023	1,745,784	1,839,860	(5,163)	94,076
<b>FAIRFIELD HILLS AUTHORITY</b>					
<b>870 FAIRFIELD HILLS</b>					
01870 5000 FAIRFIELD HILLS	490,700	485,000	-	(490,700)	(485,000)
01870 1002 ADMINISTRATIVE PAYROLL	-	-	44,400	44,400	44,400
01870 2011 SUPPLIES	-	-	400	400	400
01870 2018 UTILITIES	-	-	11,515	11,515	11,515
01870 2026 MISC EXPENSES	-	-	1,000	1,000	1,000
01870 3000 FEES & PROFESSIONAL SVS	-	-	59,498	59,498	59,498
01870 3051 REPAIRS & MAINTENANCE	-	-	22,800	22,800	22,800
01870 4060 CONTRACTUAL SERVICES	-	-	245,387	245,387	245,387
TOTAL FAIRFIELD HILLS	490,700	485,000	385,000	(105,700)	(100,000)
<b>CONTINGENCY</b>					
<b>570 CONTINGENCY</b>					
01570 2000 CONTINGENCY FUND	455,654	217,363	709,000	253,346	491,637
TOTAL CONTINGENCY	455,654	217,363	709,000	253,346	491,637
<b>DEBT SERVICE</b>					
<b>580 DEBT SERVICE</b>					
01580 2001 PRINCIPAL	7,338,867	7,473,867	6,889,958	(448,910)	(583,910)
01580 2002 INTEREST	2,601,357	2,115,919	2,594,067	(7,290)	478,148
01580 2003 BONDING EXPENSE	10,000	10,000	10,000	-	-
01580 2004 FFH LEASE	259,750	173,167	-	(259,750)	(173,167)
TOTAL DEBT SERVICE	10,209,974	9,772,953	9,494,025	(715,950)	(278,929)

FUNCTION / DEPARTMENT / ACCOUNT	2009-2010 ADOPTED BUDGET	2009-2010 AMENDED BUDGET	2010 - 2011 LEGISLATIVE COUNCIL ADOPTED	DIFFERENCE LC VS. ADOPTED	DIFFERENCE LC VS. AMENDED
<b>OTHER FINANCING USES</b>					
<b>230 TOWN HALL MANAGERS</b>					
01230 0000 TOWN HALL BOARD OF MANAGEI	190,000	190,000	170,000	(20,000)	(20,000)
TOTAL TOWN HALL MANAGERS	<u>190,000</u>	<u>190,000</u>	<u>170,000</u>	<u>(20,000)</u>	<u>(20,000)</u>
<b>860 RESERVE CAP &amp; NONRECURRING EXP</b>					
01860 5000 RESERVE CAP & NON RECURRING	-	-	-	-	-
TOTAL RESERVE CAP & NONRECURRING EXP	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>890 TRANSFERS OUT - CAPITAL</b>					
01890 5000 TRANSFER OUT	-	92,060	-	-	(92,060)
<b>TOTAL BOARD OF SELECTMEN BUDGET</b>	<u>37,401,766</u>	<u>36,595,787</u>	<u>37,692,881</u>	<u>291,115</u>	<u>1,097,094</u>
			TOWN AID ROADS →	(234,000)	(234,000)
			(added to revenues and expenditures)	<u>57,115</u>	<u>863,094</u>
<b>EDUCATION</b>					
<b>900 BOARD OF EDUCATION</b>					
01900 0000 BOARD OF EDUCATION	66,314,928	66,314,928	66,994,734	679,806	679,806
TOTAL BOARD OF EDUCATION	<u>66,314,928</u>	<u>66,314,928</u>	<u>66,994,734</u>	<u>679,806</u>	<u>679,806</u>
<b>GRAND TOTAL</b>	<u>103,716,694</u>	<u>102,910,715</u>	<u>104,687,615</u>	<u>970,921</u>	<u>1,776,900</u>

### ***Multi-Year Budget Planning***

Because the results of one fiscal year of course impact the next fiscal year, Moody's recommends that governments implement multi-year fiscal planning. Generally done over three- to five-year timeframes – although sometimes up to 10 years – these long-term plans show the level of revenue growth necessary to reach particular spending levels and, alternatively, the impact that slowed revenues would have on spending. By plugging in various economic assumptions, government officials can use these plans to envision their budgetary needs over the near- to medium-term. Officials can “stress test” certain revenue streams – for instance, possibly learning that level state aid funding could be offset by the expected property tax revenue growth, allowing for normal expenditure growth even during a state's fiscal crisis.

Moody's has found that these documents serve as helpful planning tools, allowing officials to communicate “from the same page.” Fiscal plans are also helpful to our analysis, since they can lay out in black and white the arguments for how a government, in times of economic constriction or other challenges, plans to maintain financial stability. They can put numbers behind an argument that a worse-case scenario is still not a scenario of lowered credit strength.

The best fiscal plans are incorporated with long-term capital planning, identifying future debt service costs and additional operational costs that will result from new capital construction. These types of integrated plans demonstrate how the government will pay for increased services and inflationary budget growth. They identify areas of potential financial flexibility – for example, capital spending that could be reduced or fees that could be increased. In short, multi-year fiscal plans perform two important functions: one, they walk the reader through the “what if” questions with quantified, hard answers; and, two, they provide a road map that shows where the government's management team intends to go over the next several years.







## **CIP Recommendations – Feb. 8, 2010**

Below is proposed language to be added as a new section of the current CIP regulations.

### **9. Legislative Council - Administrative Guidelines for Capital Projects**

1. The Legislative Council is the ultimate fiscal authority for the Town of Newtown. It has a critical responsibility to ensure the financial health of our town government. The Legislative Council takes an active role in the CIP review process, culminating with the Legislative Council acting upon the recommendations of the Board of Finance. This section more fully outlines the role of the Legislative Council.
2. The Legislative Council will receive copies of information submitted to the Board of Finance at the start of the CIP process. All CIP requests submitted by the Board of Selectmen and Board of Education should have detailed back-up information presented in a consistent manner, including the estimated effect of the proposed project on the annual operating budget. Project information should clearly define the difference between a capital expenditure for maintaining and replacing vs. capital expenditure to add or expand the capital assets of the town.
3. Council members are responsible for monitoring the progress of the various boards involved in the CIP process. Council members will be allowed the courtesy of asking a limited number of questions at the Board of Finance presentations made by the Board of Ed and the Board of Selectmen. Council members are urged to submit questions in writing to the Chair of the Board of Finance during the CIP review so that they can be answered as part of the ongoing Board of Finance review. The answers to these questions will be presented to the Council in writing no later than when the Board of Finance forwards its recommendations to the Legislative Council.
4. Following final approval of the CIP, updates will be provided to the Legislative Council every two months by the First Selectman and Newtown School District Superintendent on the progress being made on the capital projects that are expected to be funded within 12 months of the CIP's approval.
5. Prior to the Finance Director going before the Board of Finance to organize the bond issue to fund the approved capital projects in the CIP, the Council should be briefed on the plans for bonding.
6. Each project to be bonded will be presented to the Legislative Council as separate bonding resolutions. The Council will act on each individual resolution to afford Council members the opportunity for discussion on each project, providing the Council the option to decide if it wants to bond certain projects based on the progress made on those projects. Appropriate studies, written cost estimates and tax implications for each individual project will be provided prior to the Council approving CIP bonding resolutions to ensure voters are voting on the best information possible. All major construction projects are required to be put out to bid prior to funding approval. This will ensure that all of the project costs

are known up front and the contractor and bid are in place at the outset of the project.

7. For approved CIP projects that have successfully been funded, the First Selectman and Newtown School District Superintendent will provide a quarterly report on their progress until the projects are deemed to be finished. These quarterly reports will include information on cost savings, cost overruns and in-kind services provided by town and school departments.



REVIEW OF CIP RECOMMENDATIONS – FEBRUARY 8, 2010

9. Legislative Council – Administrative Guidelines for Capital Projects

1. It is important that Guideline positions and representations contained therein be not only accurate, but also consistent with a town's Charter and Connecticut General Statutes. The language here "The Legislative Council is the ultimate fiscal authority for the Town of Newtown..." is neither completely accurate nor true. For example, it is the Board of Selectmen that actually have final (sole) authority "to incur indebtedness in the name of the Town," to "take, purchase, lease, sell or convey real or personal property" (note the conflict already within the CIP as to leases – these types of provisions need to be resolved by a Charter Review, not unilaterally by one Board); to institute, defend and compromise law suits; to apply for any financial assistance by the State of Connecticut and the U.S. Government; to accept public highways, approve highway layouts, etc. These all entail fiscal responsibility and authority. See Charter 3-30(a)1-6. Further, the Board of Finance also exercises some "final fiscal authority" procedurally. In the Annual Budget process the Board of Finance has the "ultimate (sole) fiscal authority" to recommend an increase of appropriations above that recommended by the Board of Selectmen and/or Board of Education. See Charter 6-12(d)(1). Conversely, the Board of Finance has "final fiscal authority" over the Legislative Council increasing the budget recommended except upon a super-majority vote of the Legislative Council. See Charter 6-13(b)(2). Finally, the language is confusing and potentially conflicts with other Charter and Connecticut General Statutes insofar as "ultimate fiscal authority" as to the Board of Education, Fairfield Hills, Edmond Town Hall, etc? Finally, it is not the Legislative Council that has "ultimate fiscal authority" for the Town of Newtown...it is the voters at Town Meetings for bonding, and voters at referendum for the annual budget. In summary, the language of Section 1 is not necessarily accurate, is confusing, and is unnecessary.

2. This provision is superfluous and therefore troubling. First, it should be recalled that the rules of statutory and legislative interpretation mandate that rules, regulations, ordinances, statutes, etc. be NOT interpreted as superfluous, but have separate meaning; the theory being that a legislature is presumed to know the previous legislation and would not intentionally create the same legislation. In fact, to intentionally pass superfluous language may actually change the interpretation of previous legislation. For example, the language "the Legislative Council will receive copies of information submitted to the Board of Finance at the start of the CIP process" is unnecessary as upon request each Legislative Council member already has the right to said information at said time. Superfluous instruction is unnecessary. Query, adding the language here, does that now mean that the Legislative Council doesn't have the right to secure other fiscal information unless expressly provided in a subsequent regulation? There seems little reason to create conflict through additional regulation, particularly when the right already exists. As to the remaining portion of

Section 2, Charter 6-100(a), as to the Town side the Legislative Council is within its right to request same, though again, this information is already provided by the Financial Director. One should note, the Legislative Council cannot impose such mandatory policy on the Board of Education (see Charter 6-100(a) that excepts the Board of Education and 6-100(b) pertains to the Board of Education; note 6-100(a) states "The Legislative Council in its regulations shall designate the form of the financial impact statement." There is no such enabling language in the Board of Education section 6-100(b)). Nonetheless, the Board of Education already complies with that which the Legislative Council cannot mandate. Consequently, one must question the necessity of Section 2 as it is principally already in place.

3. This Section violates the separation of powers between boards and authorities, violates the Charter and the Connecticut General Statutes that empower the Board of Finance (See Charter 2-130; C.G.S. Section 7-340 et seq.), and violates the Board of Finance's own regulations. It appears a remarkable unprecedented grab of power by one Board over not only one other Board, but over multiple Boards (See CIP Recommendations 3 through 7 dictating terms and conditions over the Board of Finance, Board of Selectmen, Board of Education, as well as the Financial Director who is answerable to the First Selectman, not the Legislative Council!) The Legislative Council proposal cites no authority to enable it to intercede in the procedural manners and aspects of another Town Board that is lawfully in effect pursuant to Charter and Statute. The Legislative Council may impose its own regulations, including to "monitor the progress of the various boards", however, it has no authority to mandate another board's meeting procedures. Aside from the rather offensive nature of Section 3, it is again questionable why this provision was even contemplated given the courtesies of non-disruptive questioning has already been provided Legislative Council members throughout the CIP process.

4. See Section 3 above. Aside from the questionable authority of said mandate over the Board of Education, once more one must question the reason for such provision as the First Selectmen and Financial Director attend nearly every Legislative Council meeting and will report accordingly anyway. Moreover, it can hardly be said that the Board of Education and Superintendent doesn't report on their Capital Projects monthly already, too.

5. See Section 3 above. Moreover, this provision serves to delay funding that frequently requires speed and alacrity given the volatile markets. This would be a step backwards as two years ago the Financial Director was provided authority to act without prior bureaucratic obstacles. This procedure has met with approval by the bond rating agencies.

6. See Section 3 and 5. The first part of the provision would seriously interfere with practical bonding procedures whereby the Financial Director has the most immediate knowledge and perspective. As for the proposal that "All major

construction projects are required to be put out to bid prior to funding approval” it is uncertain what this means...that nothing is included on the CIP until put out to bid? If so, this clearly defeats the CIP planning purpose. If it means that no bonding will be approved prior to the project being put out to bid, clearly this is meant to address the Fairfield Hills and Newtown High School expansion projects. This process should be confirmed as consistent with State bonding reimbursements on the board of Education side. It also begs the question...is the proposal a better method in all cases? Is it better to know in certain cases to know whether there is support in the town first, before incurring additional costs with the bid process? Is there a need for such a universal regulation when it may vary from project to project?

7. See Section 4.