

**From:** Bruce Walczak [bw.reloconsult@snet.net]

**Sent:** Tuesday, October 26, 2010 3:48 PM

**To:** 'Susan Marcinek'; 'Harry Waterbury'; 'Jim Gaston'; 'Joe Kearney'; 'John Kortze'; 'Marty Gersten'; 'Mike Portnoy'; ann.benore@newtown-ct.gov; 'Barbara Bozemen'; 'Ben Spragg'; 'Bill Furrier'; 'Bob Merola'; 'Christopher Lagana'; 'Dan Amaral'; 'Dave Grogins'; 'David Nanavaty'; 'Debbie Leidlein'; debbie.aurelia@newtown-ct.gov; 'Dr. Robinson'; 'Elaine McClure'; 'Fran Pennarola'; 'Fred Hurley'; 'Gary Davis'; 'George Ferguson'; 'James Beldon'; 'Jan Andras'; 'Jan Brookes'; 'Jeff Capeci'; 'Kathy Fetchick'; 'Kathy June'; 'Kevin Fitzgerald'; 'Lillian Bittman'; 'Linda Zukauskas'; 'Mary Ann Jacob'; 'Pat Llodra'; 'Po Murray'; 'Renee'; 'Richard Gaines'; 'Richard Woycik'; 'Robert Tait'; 'Ron Bienkowski'; 'Will Rodgers'; 'William Hart'

**Subject:** RE: amended BOF 10-28-10

I wasn't sure what the State Statute mentioned in the agenda was for, so I looked it up.

Maybe this will save some of you some time.

Bruce Walczak

**Sec. 10-222. Appropriations and budget. Financial information system.** (a) Each local board of education shall prepare an itemized estimate of the cost of maintenance of public schools for the ensuing year and shall submit such estimate to the board of finance in each town or city having a board of finance, to the board of selectmen in each town having no board of finance or otherwise to the authority making appropriations for the school district, not later than two months preceding the annual meeting at which appropriations are to be made. The money appropriated by any municipality for the maintenance of public schools shall be expended by and in the discretion of the board of education. Except as provided in this subsection, any such board may transfer any unexpended or uncontracted-for portion of any appropriation for school purposes to any other item of such itemized estimate. Boards may, by adopting policies and procedures, authorize designated personnel to make limited transfers under emergency circumstances if the urgent need for the transfer prevents the board from meeting in a timely fashion to consider such transfer. All transfers made in such instances shall be announced at the next regularly scheduled meeting of the board. Expenditures by the board of education shall not exceed the appropriation made by the municipality, with such money as may be received from other sources for school purposes. If any occasion arises whereby additional funds are needed by such board, the chairman of such board shall notify the board of finance, board of selectmen or appropriating authority, as the case may be, and shall submit a request for additional funds in the same manner as is provided for departments, boards or agencies of the municipality and no additional funds shall be expended unless such supplemental appropriation shall be granted and no supplemental expenditures shall be made in excess of those granted through the appropriating authority. The annual report of the board of education shall, in accordance with section 10-224, include a summary showing (1) the total cost of the maintenance of schools, (2) the amount received from the state and other sources for the maintenance of schools, and (3) the net cost to the municipality of the maintenance of schools. For purposes of this subsection, "meeting" means a meeting, as defined in section 1-200.

(b) The Commissioner of Education shall develop a financial information system to assist local and regional boards of education in providing to the State Board of Education budget and year-end expenditure data in conformance with the provisions of section 10-227. The financial information system shall be consistent with regulations concerning guidelines for municipal financial reports adopted by the Secretary of the Office of Policy and Management pursuant to the provisions of section 7-394a.

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**From:** Susan Marcinek [mailto:susan.marcinek@newtown-ct.gov]

**Sent:** Tuesday, October 26, 2010 3:29 PM

**To:** 'Harry Waterbury'; 'Jim Gaston'; 'Joe Kearney'; 'John Kortze'; 'Marty Gersten'; 'Mike Portnoy'; ann.benore@newtown-ct.gov; 'Barbara Bozemen'; 'Ben Spragg'; 'Bill Furrier'; 'Bob Merola'; 'bruce walczak';

Newtown High School PTSA  
12 Berkshire Road  
Sandy Hook, CT 06482

October 26, 2010

Mr. Robert Mitchell, Chairman  
Newtown Building and Site Commission  
3 Primrose St.  
Newtown, CT 06470

Dear Mr. Mitchell and Commission Members:

We are writing to express our concern and frustration as regards the ongoing construction delays of the Newtown High School addition. The latest report from the Newtown High School Blog informs the public that “due to potentially unresolved code issues, our scheduled move is delayed ...” Similar reports have also been published in the Danbury News Times and the Newtown Bee. This is disconcerting.

Many of us who have been involved in construction projects know that some delays are inevitable and expected. However, on behalf of our 606 members, we feel the responsibility to let you know that people are losing patience and confidence in “the system.”

Sports programs have been dramatically impacted. Thousands of extra dollars have been spent on transportation of sports teams (girls swimming, volleyball, football,) to other venues. Revenue has been lost in stadium admission fees. Valuable homework time is lost in transit. Soccer and Field Hockey Senior nights and Band Competitions have been displaced.

Academically, students are losing time to reap the benefits of new instructional space, including science labs, art studios and culinary facilities.

Parking facilities are inadequate due to the delay in reconfiguration of parking lots.

We now look to you, our appointed officials, for support and leadership. We urge you to work together with the involved parties to do everything in your purview to move this project to completion as soon as possible. Our students need their school back. Thank you for your attention to this matter.

Sincerely,

The Newtown High School PTSA Officers:

President        Carla Kron

Vice Presidents Jill Mossbarger & Lisa Floros

Treasurer       Christine Haitz

Secretary       Lauren Elliott

**From:** okjt@aol.com [mailto:okjt@aol.com]

**Sent:** Saturday, October 09, 2010 4:55 PM

**To:** eksconsultants@yahoo.com; jeff@thecapecis.com; bspragg9274@charter.net; amaralpoggy@aol.com; gdavislcd2@aol.com; george@fergusondevelopmentgroup.com; harrison.waterbury@sbcglobal.net; jbeldenpootatuck@yahoo.com; janandras@yahoo.com; john.kortze@wachoviasec.com; jkearney19@aol.com; kfetchick@charter.net; kevinkis@aol.com; mjglaw@aol.com; mjacob4404@charter.net; mike@trustadvisors.net; Patllohra@aol.com; rdwoycik@sbcglobal.net; robert.tait@newtown-ct.gov; merola1lc@sbcglobal.net

**Subject:** Re: LC session 10-6-10

Please note that in the minutes my comment was as to why Dr. Chung used in his model the factor for only "non Hispanic white women" instead of using factors that included Hispanic white women, as well as other minorities. The way it is written in the minutes it says I asked why he used a factor that included "whites and Hispanics", that's not what I asked though, and that's what he didn't do and was the point I was making. In addition, I do not recall his answer that the probabilities would be higher...that answer would make no sense. What he actually said was that he could not give a probability because he can't predict or provide any account as to accuracy. He can only give a percentage of error as to correlation between factors he has modeled (regression analysis). Again, that was my point, that for planning purposes, no probability or accountability of accuracy is possible with "projection" analysis. I would appreciate either the minutes be amended accordingly, or the above be included in the record. Thanks, Have a good weekend. Regards, Jim Gaston



JOURNAL DETAIL 2011 1 TO 2011 4

FOR 2011 04

	ORIGINAL APPROP	TRANFRS/ ADJSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01870 FAIRFIELD HILLS							
01870 1002 ADMINISTRATIVE PAYROLL	44,400	0	44,400	7,621.50	.00	36,778.50	17.2%
2011/01/000013 07/07/2010 GEN	697.00 REF						
2011/02/000003 08/04/2010 GEN	811.75 REF J-3						
2011/02/000047 08/17/2010 GEN	854.75 REF J-47						
2011/02/000082 08/31/2010 GEN	748.25 REF J-82						
2011/03/000008 09/01/2010 GEN	789.25 REF J-8						
2011/03/000037 09/16/2010 GEN	988.00 REF J-37						
2011/04/000015 10/06/2010 GEN	904.00 REF J-15						
2011/04/000031 10/13/2010 GEN	1,039.25 REF J-31						
2011/04/000070 10/26/2010 GEN	1,789.25 REF J-70						
01870 2011 SUPPLIES	400	0	400	88.38	.00	311.62	22.1%
2011/03/000045 09/17/2010 API	76.63 VND 000180 VCH						67765
2011/04/000049 10/18/2010 API	11.75 VND 000180 VCH						68267
01870 2018 UTILITIES	11,515	0	11,515	7,004.72	.00	4,510.28	60.8%*
2011/03/000045 09/17/2010 API	176.13 VND 000024 VCH						67692
2011/03/000045 09/17/2010 API	36.30 VND 000024 VCH						67692
2011/03/000045 09/17/2010 API	176.03 VND 000024 VCH						67692
2011/03/000045 09/17/2010 API	36.31 VND 000024 VCH						67712
2011/03/000045 09/17/2010 API	52.27 VND 000050 VCH						67712
2011/03/000045 09/17/2010 API	1,165.74 VND 000050 VCH						67712
2011/03/000045 09/17/2010 API	596.52 VND 000050 VCH						67712
2011/03/000045 09/17/2010 API	144.21 VND 000050 VCH						67712
2011/03/000045 09/17/2010 API	596.58 VND 000050 VCH						67712
2011/03/000045 09/17/2010 API	88.60 VND 000050 VCH						67712
2011/03/000045 09/17/2010 API	55.09 VND 000050 VCH						67712
2011/04/000049 10/18/2010 API	39.57 VND 000024 VCH						68158
2011/04/000049 10/18/2010 API	176.87 VND 000024 VCH						68158
2011/04/000049 10/18/2010 API	57.98 VND 000050 VCH						68180
2011/04/000049 10/18/2010 API	1,163.46 VND 000050 VCH						68180
2011/04/000049 10/18/2010 API	756.98 VND 000050 VCH						68180
2011/04/000049 10/18/2010 API	40.68 VND 000050 VCH						68180
2011/04/000049 10/18/2010 API	1,231.77 VND 000050 VCH						68249
2011/04/000049 10/18/2010 API	402.08 VND 000147 VCH						68194
2011/04/000049 10/18/2010 API	11.55 VND 000083 VCH						68194

MUNIS FINANCIAL MANAGEMENT SOLUTIONS  
WELCOME TO THE NEIGHBORHOOD

10/28/2010 15:39  
1244rtai

Town of Newtown  
YTD BUDGET REPORT

PG 2  
glytddbud

FOR 2011 04

JOURNAL DETAIL 2011 1 TO 2011 4

ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01870 2026 MISC. EXPENSES	0	1,000	.00	.00	1,000.00	.0%
01870 3000 FEES & PROFESSIONAL SERV	0	59,498	13,253.66	.00	46,244.34	22.3%
2011/03/000045 09/17/2010 API	VCH	4,416.67		JULY		67723
2011/03/000045 09/17/2010 API	VCH	4,398.32		AUGUST		67723
2011/03/000045 09/17/2010 API	VCH	150.00		JANTRIS MARKETING SE FFH-WEB HOST		67748
2011/04/000049 10/18/2010 API	VCH	4,288.67		DEMARCO MANAGEMENT SEPTEMBER		68200
01870 3051 REPAIRS & MAINTENANCE	0	22,800	.00	.00	22,800.00	.0%
01870 4060 CONTRACTUAL SERVICES	0	245,387	58,888.07	.00	186,498.93	24.0%
2011/03/000045 09/17/2010 API	VCH	13,000.00		PRESTIGE LANDSCAPING FFH (INSTALL.#1)		67778
2011/03/000045 09/17/2010 API	VCH	13,000.00		PRESTIGE LANDSCAPING FFH (INSTALL.#2)		67778
2011/03/000045 09/17/2010 API	VCH	1,221.51		R.W.BARTLEY & ASSOC. FFH (REMEDIATION)		67779
2011/03/000045 09/17/2010 API	VCH	7,267.44		U.S. SECURITY ASSOCI 7/1/10-7/31/10		67806
2011/03/000045 09/17/2010 API	VCH	7,199.52		U.S. SECURITY ASSOCI 8/1/10-8/31/10		67806
2011/04/000049 10/18/2010 API	VCH	270.18		MACE COMPANY LLC SERVICE CALL		68255
2011/04/000049 10/18/2010 API	VCH	11,700.00		PRESTIGE LANDSCAPING FFH (INSTALL.3)		68286
2011/04/000049 10/18/2010 API	VCH	-2,600.00		PRESTIGE LANDSCAPING INSTALL 1&2		68286
2011/04/000049 10/18/2010 API	VCH	629.90		R.W.BARTLEY & ASSOC. FFH		68288
2011/04/000049 10/18/2010 API	VCH	7,199.52		U.S. SECURITY ASSOCI 9/1/10-9/30/10		68329
01870 5000 FAIRFIELD HILLS	0	0	.00	.00	.00	.0%
2011/01/000007 07/07/2010 GEN	REF J-7	697.00				
2011/01/000013 07/07/2010 GEN	REF	-697.00				
2011/01/000051 07/23/2010 GEN	REF J-51	748.25				
2011/02/000082 08/31/2010 GEN	REF J-82	-748.25				
TOTAL FAIRFIELD HILLS		385,000	86,856.33	.00	298,143.67	22.6%
TOTAL EXPENSES		385,000	86,856.33	.00	298,143.67	22.6%
GRAND TOTAL		385,000	86,856.33	.00	298,143.67	22.6%

\*\* END OF REPORT - Generated by Robert Tait \*\*

reclass to new acct  
P/R 7/23/10

10/28/2010 16:19  
1244rtai

Town of Newtown  
YTD BUDGET REPORT

PG 1  
glytcbud

FOR 2011 04

	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
70 FHA SPECIAL REVENUE FUND							
70 445 MISC. REVENUE	0	0	0	-79,442.07	.00	79,442.07	100.0%
70 447 COMMON CHARGE REVENUE	0	0	0	-33,000.00	.00	33,000.00	100.0%
70 5320 FEES & PROFESSIONAL SERVICE	0	0	0	4,235.00	.00	-4,235.00	100.0%*
70 562 SITE WORK	0	0	0	8,130.00	.00	-8,130.00	100.0%*
TOTAL FHA SPECIAL REVENUE FUND	0	0	0	-100,077.07	.00	100,077.07	100.0%
TOTAL REVENUES	0	0	0	-112,442.07	.00	112,442.07	
TOTAL EXPENSES	0	0	0	12,365.00	.00	-12,365.00	
GRAND TOTAL	0	0	0	-100,077.07	.00	100,077.07	100.0%

\*\* END OF REPORT - Generated by Robert Tait \*\*

**NEWTOWN BOARD OF EDUCATION  
MONTHLY FINANCIAL REPORT  
SEPTEMBER 30, 2010**

**SUMMARY**

Information available for this financial report continues to be limited. This continues to be the case as anticipated obligations will show as budgeted numbers or balances until the account-by-account analysis progresses. Any event that would negatively impact our budget as the school year progresses would be addressed and brought forward immediately. Routine account analyses proceed as time allows.

The challenges for the Business Office staff are not completely resolved as there had been significant changes made in the automation process, which were not adequately established. Critical operational functions have been the main focus. Preparing the payroll, updating personnel information, creating the budget, implementing benefit plans for the teacher's Health Savings Account, patching data holes and omissions from last year, and validating information correctness continues to require additional attention.

Keep in mind that, even though the grand total is reflected as a negative, the Excess Cost Grant reimbursement is expected to cover this need adequately. Note also that the approved budget on the summary page has four numbers listed with a plus or minus before them. These represent program adjustments required when the Family Science program was cut and the teacher was restored without the corresponding program materials.

The budget is tight and will be monitored closely with important issues identified as quickly as we become aware of them. With this in mind, the few account categories that impact our financial condition that differ from the prior report are highlighted below:

**Accounts in Need**

Tuition – Out of District	(\$981,766)	Additional encumbrance of \$66,794 for Magnet and VoAg schools. Excess cost grant reimbursement not calculated at this time, but is expected to cover this need.
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**Accounts With Balances**

Salaries	\$119,733	The summary total of all salary accounts currently depicts an overall positive balance. However, note that there are three negative figures in the “anticipated obligations” column. These are here because there are significant reviews that need to be made in these accounts. The main priority was to make sure everyone
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was paid, which was accomplished. What needs to be corrected now are the account distributions for a significant number of employees. The accounting data brought forward from last year (June 30) to this year was not checked for distribution and there have been a number of personnel changes in these accounts. People have left or were reduced, some were assigned to grant programs, teachers from one school at one salary rate transferred to another school and the replacement may have been a new hire or transfer from a different school. All the distributions and rates need to be carefully evaluated to assure accuracy before better predictions can be made.

All Other Accounts

\$89,000

These predicted balances are essentially the same as last month's because there was no significant activity or known problems on the horizon.



## **EXPENSE CATEGORY CONDITIONS**

This section of the monthly narrative report provides information on various expense categories projected to be in need including a list of categories with available funding in other expenses to help balance the shortfall.

### **100 SALARIES**

No issues at this time.

### **200 EMPLOYEE BENEFITS**

Balance may vary due to changes in employee contributions for health insurance. Unemployment Compensation was estimated to have an available balance of \$40,641 last month, but with the receipt of a hefty bill for September extending the first quarter with the higher billing rate could reduce this balance to nothing. Workers' Compensation indicates a continuing balance of \$40,570.

### **300 PROFESSIONAL EDUCATIONAL SERVICES**

No issues at this time.

### **400 PURCHASED PROPERTY SERVICES**

No issues at this time.

### **500 OTHER PURCHASED SERVICES**

The largest need depicted now is in Special Education Services – Tuition for out-of-district placements. Excess Cost grant reimbursement has not been calculated at this time, but is expected to cover this need.

### **600 SUPPLIES**

No issues at this time.

### **700 PROPERTY**

No issues at this time.

## TERMS AND DEFINITIONS

The Newtown Board of Education's Monthly Financial Report provides summary financial information in the following areas:

- Object Code – a service or commodity obtained as the result of a specific expenditure defined by eight (of the nine) categories: Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property and Miscellaneous.
- Expense Category – further defines the type of expense by Object Code
- Approved Budget – indicates a town approved financial plan used by the school district to achieve its goals and objectives.
- Current Budget – adjusts the Approved Budget calculating adjustments (+ or -) to the identified object codes.
- Year-To-Date Expended – indicates the actual amount of cumulative expenditures processed by the school district through the month-end date indicated on the monthly budget summary report.
- Encumber – indicates approved financial obligations of the school district as a result of employee salary contracts, purchasing agreements, purchase orders, or other identified obligations not processed for payment by the date indicated on the monthly budget summary report.
- Balance – calculates object code account balances subtracting expenditures and encumbrances from the current budget amount indicating accounts with unobligated balances or anticipated deficits.
- Anticipated Obligations – provides a method to forecast expense category fund balances that have not been approved (encumbered) but, are anticipated to be expended or remain with an account balance to maintain the budget funding level.

The monthly budget summary report also provides financial information on the Federal Stabilization Program (American Recovery and Reinvestment Act or ARRA), State of Connecticut grant reimbursement programs (Excess Cost Grant and Magnet Grant Transportation). These reimbursement grants/programs are used to supplement local school district budget programs as follows:

ARRA – Stabilization Grants – As part of the American Recovery and Reinvestment Act of 2009 the Federal Government approved the State Fiscal Stabilization Fund program which provided stabilization grants for two years. These funds pass through the State of Connecticut allocated based on the "Education Cost Sharing" (ECS) grant and are used to supplant the State's reduction in ECS funding. Last year's two separate grants have been combined into one this year, providing the same level of funding. Separate accounting

for these funds is required and reporting of the numbers of staffing funded. However, because the Stabilization grant supplants ECS funds which are considered as revenue to the Town to support the Board of Education's budget, for budget purposes the Stabilization grant was budgeted as revenue to the Town. Including Stabilization grant expenditures as part of the Board's budget was necessary to maintain the Board's level of budget.

Excess Cost Grant – this State of Connecticut reimbursement grant is used to support local school districts for education costs of identified special education students whose annual education costs exceed local prior year per pupil expenditure by 4 ½. Students placed by the Department of Child and Family Services (DCF) are reimbursed after the school district has met the prior year's per pupil expenditure. School districts report these costs annually in December and March of each fiscal year. State of Connecticut grant calculations are determined by reimbursing eligible costs (60%-100%) based on the SDE grant allocation. Current year detail changes will be forthcoming in future report narratives

Magnet Transportation Grant – provides reimbursement of \$1,300 for local students attending approved magnet school programs.

The last portion of the monthly budget summary reports school generated revenue fees that are anticipated revenue to the Town of Newtown. Fees include:

- High school fees for three identified program with the highest amount of fees anticipated from the high school sports participation fees,
- Building related fees for the use of the high school pool facility, and
- Miscellaneous fees

Providing current financial information to the Board of Education is essential in order to remain within the allotted budget while maintaining a financial spending plan that meets the mission and goals of Newtown Board of Education. Forecasting anticipated obligations on the financial plan will modify the fund balances required to end the fiscal year within the allotted budget.

Ronald Bienkowski  
Director of Business

October 14, 2010

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2010

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	
<b>GENERAL FUND BUDGET</b>								
100	SALARIES	-5,300	\$ 42,544,522	\$ 41,940,304	\$ 34,567,171	\$ 1,556,633	\$ 1,436,900	
200	EMPLOYEE BENEFITS		\$ 10,725,687	\$ 10,715,069	\$ 4,663,337	\$ 1,360,817	\$ 1,281,000	
300	PROFESSIONAL SERVICES		\$ 552,878	\$ 552,878	\$ 81,028	\$ 356,814	\$ 356,000	
400	PURCHASED PROPERTY SERV. +300		\$ 2,070,063	\$ 2,070,063	\$ 606,427	\$ 1,049,359	\$ 1,043,100	
500	OTHER PURCHASED SERVICES		\$ 6,231,040	\$ 6,231,040	\$ 1,617,545	\$ 3,419,738	\$ 4,384,813	
600	SUPPLIES	+4,865	\$ 4,774,128	\$ 4,774,128	\$ 1,562,285	\$ 2,452,847	\$ 2,450,700	
700	PROPERTY		\$ 230,588	\$ 230,588	\$ 30,312	\$ 33,527	\$ 33,412	
800	MISCELLANEOUS	+135	\$ 65,828	\$ 65,828	\$ 489	\$ 14,032	\$ 14,000	
<b>TOTAL GENERAL FUND BUDGET</b>			\$ 67,194,734	\$ 66,579,898	\$ 43,128,594	\$ 10,243,767	\$ 10,999,925	
<b>ARRA STABILIZATION GRANTS</b>								
100	SALARIES		\$ 604,218	\$ 42,194	\$ 470,065	\$ 91,959	\$ 91,959	
200	EMPLOYEE BENEFITS		\$ 10,618	\$ -	\$ -	\$ 10,618	\$ 10,618	
<b>TOTAL ARRA - STABILIZATION</b>			\$ -	\$ 614,836	\$ 470,065	\$ 102,577	\$ 102,577	
<b>GRAND TOTAL</b>			\$ 67,194,734	\$ 67,194,734	\$ 43,598,659	\$ 10,346,344	\$ 11,102,502	
Excess Cost Grant Reimbursement Offset							T.B.D.	\$ -
Net Projected Balance							\$	(756,158)

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2010

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER BALANCE	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
<b>GENERAL FUND BUDGET</b>								
<b>SALARIES</b>								
030	Administrative Salaries	\$ 2,754,132	\$ 2,754,132	\$ 709,956	\$ 2,020,467	\$ 23,710	\$ 10,000	\$ 13,710
040	Teachers & Specialists Salaries -212,132	\$ 79,278,930	\$ 29,066,798	\$ 3,366,279	\$ 25,551,263	\$ 149,256	\$ 52,000	\$ 97,256
060	Early Retirement	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -
070	Continuing Ed./Summer School	\$ 77,044	\$ 77,044	\$ 39,302	\$ 30,332	\$ 7,410	\$ 7,000	\$ 410
082	Homebound & Tutors Salaries	\$ 188,088	\$ 188,088	\$ 22,221	\$ 121,360	\$ 44,507	\$ 44,300	\$ 207
084	Certified Substitutes	\$ 568,268	\$ 568,268	\$ 86,835	\$ 134,775	\$ 346,658	\$ 346,000	\$ 658
086	Coaching/Activities	\$ 535,533	\$ 535,533	\$ 645	\$ -	\$ 534,888	\$ 534,500	\$ 388
088	Staff & Program Development	\$ 142,484	\$ 142,484	\$ 41,146	\$ 5,458	\$ 95,880	\$ 95,700	\$ 180
<b>CERTIFIED SALARIES</b>		\$ 33,568,479	\$ 33,356,347	\$ 4,290,383	\$ 27,863,654	\$ 1,202,310	\$ 1,089,500	\$ 112,810
090	Supervisors/Technology Salaries	\$ 638,944	\$ 638,944	\$ 140,423	\$ 376,473	\$ 122,048	\$ 121,200	\$ 848
100	Clerical & Secretarial salaries	\$ 1,881,644	\$ 1,881,644	\$ 378,685	\$ 1,534,324	\$ (31,365)	\$ (30,000)	\$ (1,365)
110	Educational Assistants -392,086	\$ 1,780,080	\$ 1,387,994	\$ 111,907	\$ 1,328,103	\$ (52,016)	\$ (51,000)	\$ (1,016)
120	Nurses & Medical advisors	\$ 538,136	\$ 538,136	\$ 68,380	\$ 435,960	\$ 33,796	\$ 33,500	\$ 296
130	Custodial & Maint Salaries	\$ 2,734,065	\$ 2,734,065	\$ 608,738	\$ 2,112,610	\$ 12,717	\$ 12,000	\$ 717
140	Bus Drivers salaries	\$ 17,568	\$ 17,568	\$ -	\$ -	\$ 17,568	\$ -	\$ 17,568
150	Career/Job salaries	\$ 100,692	\$ 100,692	\$ 20,401	\$ 72,358	\$ 7,933	\$ 7,800	\$ 133
155	Special Education Svcs Salaries	\$ 793,011	\$ 793,011	\$ 113,232	\$ 711,961	\$ (32,181)	\$ (20,000)	\$ (12,181)
170	Attendance & Security Salaries	\$ 145,140	\$ 145,140	\$ 26,913	\$ 113,694	\$ 4,533	\$ 4,000	\$ 533
260	Extra Work - Non-Cert	\$ 85,400	\$ 85,400	\$ 33,304	\$ 18,034	\$ 34,063	\$ 33,900	\$ 163
280	Custodial & Maint. Overtime	\$ 213,363	\$ 213,363	\$ 23,228	\$ -	\$ 190,135	\$ 189,200	\$ 935
290	Civic activities/Park & Rec	\$ 48,000	\$ 48,000	\$ 909	\$ -	\$ 47,091	\$ 46,800	\$ 291
<b>NON-CERTIFIED SALARIES</b>		\$ 8,976,043	\$ 8,583,957	\$ 1,526,117	\$ 6,703,517	\$ 354,323	\$ 347,400	\$ 6,923
<b>SUBTOTAL SALARIES</b>		\$ 42,544,522	\$ 41,940,304	\$ 5,816,500	\$ 34,567,171	\$ 1,556,633	\$ 1,436,900	\$ 119,733
			\$ (604,218)					

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING: SEPTEMBER 30, 2010

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
<b>GENERAL FUND BUDGET</b>								
<b>EMPLOYEE BENEFITS</b>								
300	Medical & Dental Expenses	\$ -10,618	\$ 8,311,828	\$ 3,869,002	\$ 4,432,878	\$ (670)	\$ -	\$ (670)
310	Life Insurance		\$ 81,477	\$ 13,157	\$ -	\$ 68,320	\$ 68,000	\$ 320
320	FICA & Medicare		\$ 1,257,285	\$ 188,923	\$ -	\$ 1,068,362	\$ 1,068,000	\$ 362
330	Pensions		\$ 407,215	\$ 379,730	\$ 27,575	\$ (90)	\$ -	\$ (90)
340	Unemployment & Employee Assist.		\$ 196,241	\$ 16,916	\$ -	\$ 179,325	\$ 140,000	\$ 39,325
350	Workers Compensation		\$ 471,641	\$ 223,187	\$ 202,884	\$ 45,570	\$ 5,000	\$ 40,570
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>		<b>\$ 10,725,687</b>	<b>\$ 4,690,915</b>	<b>\$ 4,663,337</b>	<b>\$ 1,360,817</b>	<b>\$ 1,281,000</b>	<b>\$ 79,817</b>
			\$ (10,618)					
<b>PROFESSIONAL SERVICES</b>								
370	Professional Services		\$ 336,167	\$ 72,126	\$ 46,548	\$ 217,493	\$ 217,000	\$ 493
380	Professional Educational Ser.		\$ 216,711	\$ 42,909	\$ 34,480	\$ 139,322	\$ 139,000	\$ 322
	<b>SUBTOTAL PROFESSIONAL SVCS</b>		<b>\$ 552,878</b>	<b>\$ 115,036</b>	<b>\$ 81,028</b>	<b>\$ 356,814</b>	<b>\$ 356,000</b>	<b>\$ 814</b>
<b>PURCHASED PROPERTY SVCS</b>								
400	Buildings & Grounds Services		\$ 669,396	\$ 152,123	\$ 301,610	\$ 215,663	\$ 211,000	\$ 4,663
410	Utility Services - Water & Sewer		\$ 126,950	\$ 22,489	\$ -	\$ 104,461	\$ 104,000	\$ 461
440	Building, Site & Emergency Repairs		\$ 460,850	\$ 71,855	\$ 7,639	\$ 381,355	\$ 381,000	\$ 355
490	Equipment Repairs		\$ 223,401	\$ 29,129	\$ 33,647	\$ 160,624	\$ 160,000	\$ 624
500	Rentals - Building & Equipment		\$ 347,466	\$ 67,949	\$ 250,728	\$ 28,790	\$ 28,700	\$ 90
510	Building & Site Improvements		\$ 242,000	\$ 70,732	\$ 12,803	\$ 158,466	\$ 158,400	\$ 66
	<b>SUBTOTAL PUR. PROPERTY SER.</b>		<b>\$ 2,070,063</b>	<b>\$ 414,277</b>	<b>\$ 606,427</b>	<b>\$ 1,049,359</b>	<b>\$ 1,043,100</b>	<b>\$ 6,259</b>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - SEPTEMBER 30, 2010

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
<b>GENERAL FUND BUDGET</b>								
<b>OTHER PURCHASED SERVICES</b>								
520	Contracted Services	\$ 325,851	\$ 325,851	\$ 121,268	\$ 48,060	\$ 156,523	\$ 156,100	\$ 423
540	Transportation Services	\$ 4,111,456	\$ 4,111,456	\$ 317,578	\$ -	\$ 3,793,878	\$ 3,793,000	\$ 878
570	Insurance - Property & Liability	\$ 355,046	\$ 355,046	\$ 176,610	\$ -	\$ 178,436	\$ 164,313	\$ 14,123
610	Communications	\$ 157,898	\$ 157,898	\$ 33,956	\$ 79,820	\$ 44,122	\$ 44,000	\$ 122
625	Printing Services	\$ 58,274	\$ 58,274	\$ 11,391	\$ 64	\$ 46,819	\$ 46,400	\$ 419
630	Tuition - Out of District	\$ 996,741	\$ 996,741	\$ 499,426	\$ 1,479,081	\$ (981,766)	\$ -	\$ (981,766)
640	Student Travel & Staff Mileage	\$ 225,774	\$ 225,774	\$ 33,529	\$ 10,520	\$ 181,725	\$ 181,000	\$ 725
<b>SUBTOTAL OTHER PURCHASED SER.</b>		<b>\$ 6,231,040</b>	<b>\$ 6,231,040</b>	<b>\$ 1,193,757</b>	<b>\$ 1,617,545</b>	<b>\$ 3,419,738</b>	<b>\$ 4,384,813</b>	<b>\$ (965,075)</b>
<b>SUPPLIES</b>								
660	Instructional & Library Supplies	\$ 973,743	\$ 973,743	\$ 278,774	\$ 145,352	\$ 549,617	\$ 549,600	\$ 17
684	Software, Medical & Office Sup.	\$ 175,528	\$ 175,528	\$ 24,885	\$ 13,365	\$ 137,279	\$ 137,200	\$ 79
690	Plant Supplies	\$ 346,700	\$ 346,700	\$ 62,158	\$ 27,833	\$ 256,709	\$ 256,500	\$ 209
710	Electric	\$ 1,623,865	\$ 1,623,865	\$ 234,701	\$ 1,366,328	\$ 22,835	\$ 22,000	\$ 835
720	Propane & Natural Gas	\$ 483,150	\$ 483,150	\$ 7,034	\$ -	\$ 476,116	\$ 476,000	\$ 116
730	Fuel Oil	\$ 445,247	\$ 445,247	\$ -	\$ -	\$ 445,247	\$ 445,000	\$ 247
750	Fuel For Vehicles & Equip.	\$ 383,114	\$ 383,114	\$ -	\$ -	\$ 383,114	\$ 383,000	\$ 114
790	Textbooks	\$ 342,781	\$ 342,781	\$ 151,443	\$ 9,407	\$ 181,931	\$ 181,400	\$ 531
<b>SUBTOTAL SUPPLIES</b>		<b>\$ 4,774,128</b>	<b>\$ 4,774,128</b>	<b>\$ 758,996</b>	<b>\$ 1,562,285</b>	<b>\$ 2,452,847</b>	<b>\$ 2,450,700</b>	<b>\$ 2,147</b>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - SEPTEMBER 30, 2010

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
<b>GENERAL FUND BUDGET</b>								
<b>PROPERTY</b>								
830	Capital Improvements (Sewers)	\$ 124,177	\$ 124,177	\$ 124,177	\$ -	\$ 0	\$ -	\$ 0
870	Technology Equipment	\$ 69,116	\$ 69,116	\$ 40,590	\$ 24,914	\$ 3,612	\$ 3,612	\$ 0
880	Other Equipment	\$ 37,295	\$ 37,295	\$ 1,982	\$ 5,399	\$ 29,915	\$ 29,800	\$ 115
	<b>SUBTOTAL PROPERTY</b>	<b>\$ 230,588</b>	<b>\$ 230,588</b>	<b>\$ 166,748</b>	<b>\$ 30,312</b>	<b>\$ 33,527</b>	<b>\$ 33,412</b>	<b>\$ 115</b>
<b>MISCELLANEOUS</b>								
910	Memberships	\$ 65,828	\$ 65,828	\$ 51,307	\$ 489	\$ 14,032	\$ 14,000	\$ 32
	<b>SUBTOTAL MISCELLANEOUS</b>	<b>\$ 65,828</b>	<b>\$ 65,828</b>	<b>\$ 51,307</b>	<b>\$ 489</b>	<b>\$ 14,032</b>	<b>\$ 14,000</b>	<b>\$ 32</b>
	<b>TOTAL LOCAL BUDGET</b>	<b>\$ 67,194,734</b>	<b>\$ 66,579,898</b>	<b>\$ 13,207,536</b>	<b>\$ 43,128,594</b>	<b>\$ 10,243,767</b>	<b>\$ 10,999,925</b>	<b>\$ (756,158)</b>

ARRA STABILIZATION GRANTS	REVENUE RECEIVED	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
03 Salaries	\$ 604,218	\$ 42,194	\$ 470,065	\$ 91,959	\$ 91,959	\$ (0)
04 Employee Benefits	\$ 10,618	\$ -	\$ -	\$ 10,618	\$ 10,618	\$ -
<b>TOTAL ARRA - STABILIZATION</b>	<b>\$ -</b>	<b>\$ 42,194</b>	<b>\$ 470,065</b>	<b>\$ 102,577</b>	<b>\$ 102,577</b>	<b>\$ (0)</b>

<b>TOTAL BUDGET ALL SOURCES</b>	<b>\$ 67,194,734</b>	<b>\$ 67,194,734</b>	<b>\$ 13,249,731</b>	<b>\$ 43,598,659</b>	<b>\$ 10,346,344</b>	<b>\$ 11,102,502</b>	<b>\$ (756,158)</b>
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**NEWTOWN BOARD OF EDUCATION  
BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING 9/30/2010  
PRELIMINARY**

	2010-11 APPROVED	RECEIVED	BALANCE	%
<u>SCHOOL GENERATED FEES</u>	<u>BUDGET</u>	<u>RECEIVED</u>	<u>BALANCE</u>	<u>RECEIVED</u>
HIGH SCHOOL FEES				
NURTURY PROGRAM	\$8,000	\$0.00	\$8,000.00	0.00%
PARKING PERMITS	\$20,000	\$0.00	\$20,000.00	0.00%
PAY FOR PARTICIPATION IN SPORTS	\$84,800	\$0.00	\$84,800.00	0.00%
SUBTOTAL	\$112,800	\$0.00	\$112,800.00	0.00%
BUILDING RELATED FEES				
ENERGY - ELECTRICITY	\$626	\$0.00	\$626.00	0.00%
HIGH SCHOOL POOL - OUTSIDE USAGE	\$9,400	\$0.00	\$9,400.00	0.00%
SUBTOTAL	\$10,026	\$0.00	\$10,026.00	0.00%
MISCELLANEOUS FEES	\$280	\$45.00	\$235.00	16.07%
<b>TOTAL SCHOOL GENERATED FEES</b>	<b>\$123,106</b>	<b>\$45.00</b>	<b>\$123,061.00</b>	<b>0.04%</b>

TOWN OF NEWTOWN 2011-2012 CIP

DO NOT ENTER BELOW - ENTER IN THE INDIVIDUAL FORECAST TABS

Fiscal Years Ending	Current Total Principal & Interest Payments	Planned 2011 Bond Issue (01/15/2011)	2011 - 2012		2012 - 2013		2013 - 2014		2014 - 2015		2015 - 2016		Total Forecasted Debt Fiscal Year Total	Debt Service as a % of Budget (using 3.03% increases)	9% of Budget	10% of Budget	Estimated Debt Service	Difference
			Forecasted Issue (01/15/2012)	Forecasted Issue (01/15/2013)	Forecasted Issue (01/15/2014)	Forecasted Issue (01/15/2015)	Forecasted Issue (01/15/2016)											
		15,450,000	11,830,000	5,215,000	7,350,000	6,485,000	30,500,000						61,380,000					
06/30/2011	9,484,025												9,484,025				9,484,025	944,437
06/30/2012	9,217,678	1,063,500											1,063,500				10,281,178	463,266
06/30/2013	8,943,178	1,045,500	914,050										1,959,550				10,902,728	167,273
06/30/2014	8,576,879	1,227,500	896,550	425,563									2,549,613				11,126,492	278,930
06/30/2015	8,328,482	1,203,500	879,050	431,938	659,000								3,173,488				11,501,970	249,036
06/30/2016	8,088,116	1,179,500	861,550	437,750	644,400	584,400							3,707,600				11,795,716	311,345
06/30/2017	5,439,796	1,205,500	844,050	428,000	629,800	571,400	2,745,000						6,423,750				11,863,546	610,359
06/30/2018	5,163,772	1,180,000	1,026,550	418,250	615,200	558,400	2,684,000	2,684,000					6,482,400				11,646,172	1,205,693
06/30/2019	5,012,395	1,154,500	1,002,050	408,500	600,600	545,400	2,623,000	2,623,000					6,334,050				11,917,148	1,894,831
06/30/2020	4,429,745	1,129,000	977,550	408,750	591,000	532,400	2,562,000	2,562,000					6,200,700				12,278,238	3,012,042
06/30/2021	3,888,159	1,103,500	953,050	403,625	576,200	519,400	2,501,000	2,501,000					6,056,775				12,650,269	4,110,920

\* Less high school addition, five year CIP total = \$51,380,000

\*\* Includes \$10,000,000 for high school addition (borrowed monies short term during construction); leaves \$1,830,000 for new projects).

\*\*\* To be off set by debt service funds

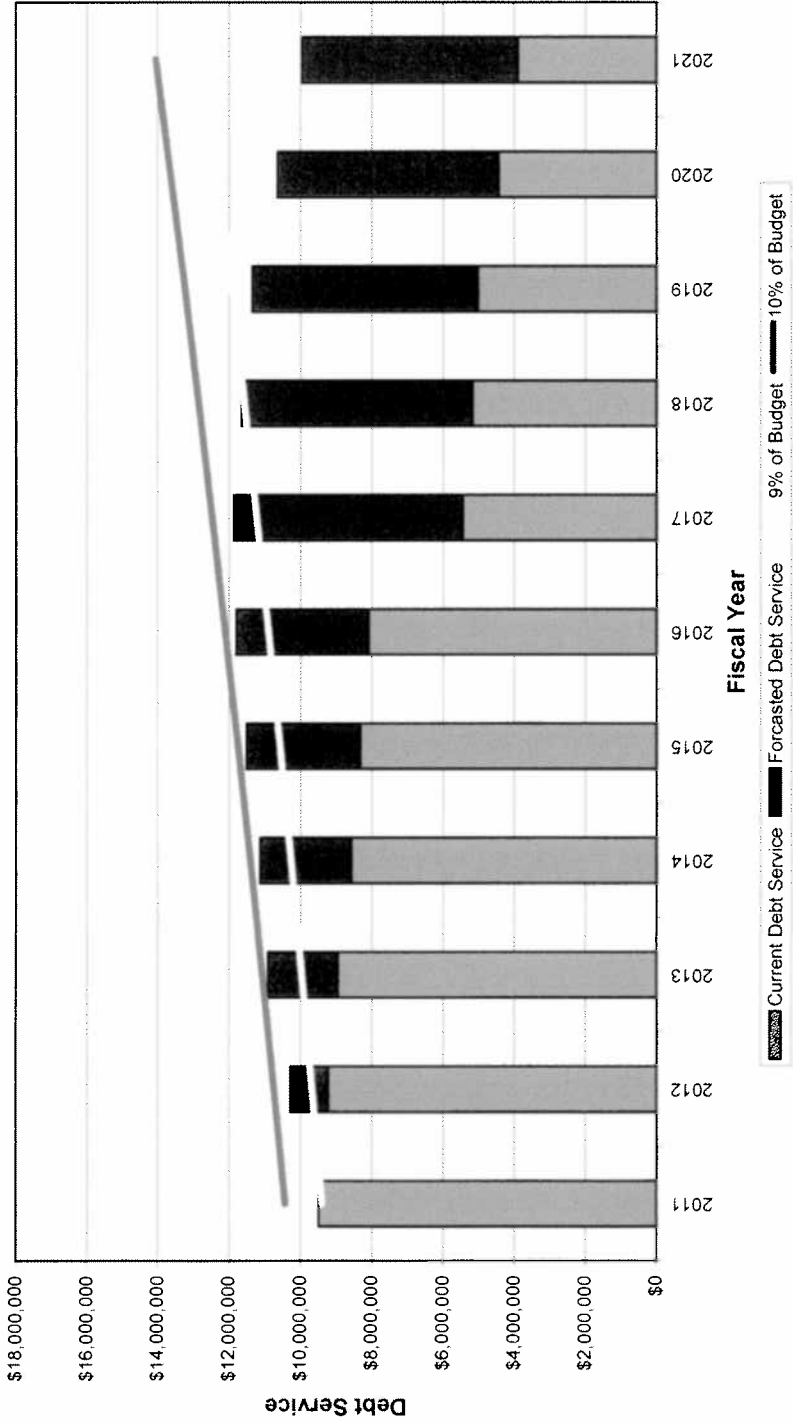
1/15/2011, proposed bond issue:

P & R Maint Fac II	350,000
Bridge Rept - Old Mill Dam	270,000
Sandy Hook Streetscape	200,000
Sandy Hook Water Main	450,000
Middle School Roof	2,930,000
High School Addition	10,000,000
New Animal Control Building	750,000
Hook & Ladder	500,000
	15,450,000

FIVE YEAR BORROWING AMOUNT\*

**ASSUMING A 3.03% BUDGET INCREASE (A COMBINATION OF INCREASE IN GRAND LIST AND INCREASE IN MILL RATE):**

**TOWN OF NEWTOWN**  
**2011 - 2012 CIP EFFECT ON FUTURE DEBT SERVICE (3.03% assumed budget increase)**



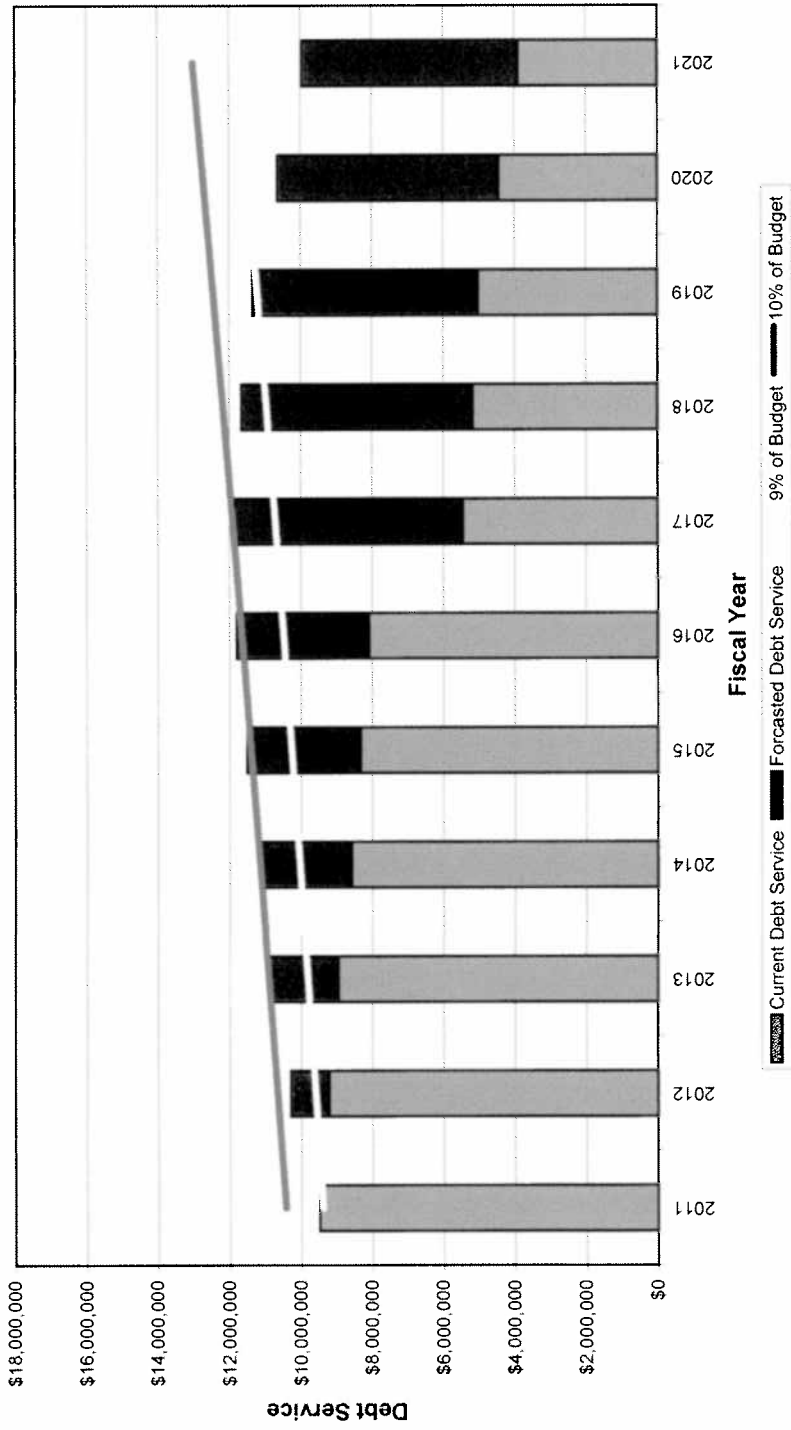
TOWN OF NEWTOWN 2011-2012 CIP

DO NOT ENTER BELOW - ENTER IN THE INDIVIDUAL FORECAST TABS

Fiscal Years Ending	Current Total Principal & Interest Payments	Planned 2011 Bond Issue (01/15/2011)	2011 - 2012		2012 - 2013		2013 - 2014		2014 - 2015		2015 - 2016		Forecasted Debt Total	General Fund Budget (using 2.24% increases)	Debt Service as a % of Budget	9% of Budget	10% of Budget	Estimated Debt Service	Difference
			Forecasted 2012 Bond Issue (01/15/2012)	Forecasted 2013 Bond Issue (01/15/2013)	Forecasted 2014 Bond Issue (01/15/2014)	Forecasted 2015 Bond Issue (01/15/2015)	Forecasted 2016 Bond Issue (01/15/2016)	Debt Service Fiscal Year Total	Total										
		15,450,000	11,830,000	5,215,000	7,350,000	6,485,000	30,500,000	61,380,000	<b>FIVE YEAR BORROWING AMOUNT*</b>										
06/30/2011	9,484,025							9,484,025						104,284,615	9.09%	9,385,615	10,428,462	9,484,025	944,437
06/30/2012	9,217,678	1,063,500						10,281,178					1,063,500	106,620,590	9.64%	9,595,853	10,662,059	10,281,178	380,881
06/30/2013	8,943,178	1,045,500	914,050					10,902,728					1,959,550	109,008,892	10.00%	9,810,800	10,900,889	10,902,728	(1,839)
06/30/2014	8,576,879	1,227,500	896,550	425,563				11,126,492					2,549,613	111,450,691	9.98%	10,030,562	11,145,069	11,126,492	18,578
06/30/2015	8,328,482	1,203,500	879,050	431,938	659,000			11,501,970					3,173,488	113,947,186	10.09%	10,255,247	11,394,719	11,501,970	(107,251)
06/30/2016	8,088,116	1,179,500	861,550	437,750	644,400	584,400		11,795,716					3,707,600	116,499,603	10.13%	10,484,964	11,649,960	11,795,716	(145,756)
06/30/2017	5,439,796	1,205,500	844,050	428,000	629,800	571,400	2,745,000	11,863,546					6,423,750	119,109,194	9.96%	10,719,827	11,910,919	11,863,546	47,373
06/30/2018	5,163,772	1,180,000	1,026,550	418,250	615,200	558,400	2,684,000	11,646,172					6,482,400	121,777,240	9.56%	10,959,952	12,177,724	11,646,172	531,552
06/30/2019	5,012,395	1,154,500	1,002,050	408,500	600,600	545,400	2,623,000	11,346,445					6,334,050	124,505,050	9.11%	11,205,455	12,450,505	11,346,445	1,104,060
06/30/2020	4,429,745	1,129,000	977,550	408,750	591,000	532,400	2,562,000	10,630,445					6,200,700	127,293,964	8.35%	11,456,457	12,729,396	10,630,445	2,098,951
06/30/2021	3,888,159	1,103,500	953,050	403,625	576,200	519,400	2,501,000	9,944,934					6,056,775	130,145,348	7.64%	11,713,081	13,014,535	9,944,934	3,069,601
	*	Less high school addition, five year CIP total = \$51,380,000																	
	**	Includes \$10,000,000 for high school addition (borrowed monies short term during construction), leaves \$1,830,000 for new projects.																	
	***	To be off set by debt service funds																	
		1/15/2011 proposed bond issue:																	
		P & R Maint Fac I 350,000																	
		Bridge Repl - Old Mill Dam 270,000																	
		Sandy Hook Streetscape 200,000																	
		Sandy Hook Water Main 450,000																	
		Middle School Roof 2,930,000																	
		High School Addition 10,000,000																	
		New Animal Control Building 750,000																	
		Hook & Ladder 500,000																	
		<u>15,450,000</u>																	

**ASSUMING A 2.24% BUDGET INCREASE (A COMBINATION OF INCREASE IN GRAND LIST AND INCREASE IN MILL RATE):**

**TOWN OF NEWTOWN**  
**2011 - 2012 CIP EFFECT ON FUTURE DEBT SERVICE (2.24% assumed budget increase)**



TOWN OF NEWTOWN 2011-2012 CIP

DO NOT ENTER BELOW - ENTER IN THE INDIVIDUAL FORECAST TABS

Fiscal Years Ending	Current Total Principal & Interest Payments	2011 - 2012		2012 - 2013		2013 - 2014		2014 - 2015		2015 - 2016		Total Forecasted 2016 Bond Issue (01/15/2016)
		Planned 2011 Bond Issue (01/15/2011)	Forecasted 2012 Bond Issue (01/15/2012)	Forecasted 2013 Bond Issue (01/15/2013)	Forecasted 2014 Bond Issue (01/15/2014)	Forecasted 2015 Bond Issue (01/15/2015)	Forecasted 2016 Bond Issue (01/15/2016)					
PRINCIPAL AMOUNT>>>	15,450,000	11,830,000	5,215,000	7,350,000	6,485,000	30,500,000	61,380,000					

Fiscal Years Ending	Current Total Principal & Interest Payments	Planned 2011 Bond Issue (01/15/2011)	Forecasted 2012 Bond Issue (01/15/2012)	Forecasted 2013 Bond Issue (01/15/2013)	Forecasted 2014 Bond Issue (01/15/2014)	Forecasted 2015 Bond Issue (01/15/2015)	Forecasted 2016 Bond Issue (01/15/2016)	Total Forecasted 2016 Bond Issue (01/15/2016)	Debt Service Fiscal Year Total		General Fund Budget (using 1.84% increases)	Debt Service as a % of Budget	9% of Budget	10% of Budget	Estimated Debt Service	Difference
									Debt	Total						
06/30/2011	9,484,025										104,284,615	9.09%	9,385,615	10,428,462	9,484,025	944,437
06/30/2012	9,217,678	1,063,500							1,063,500	1,063,500	106,203,452	9.68%	9,558,311	10,620,345	10,281,178	339,167
06/30/2013	8,943,178	1,045,500	914,050						1,959,550	1,959,550	108,157,595	10.08%	9,734,184	10,815,760	10,902,728	(86,968)
06/30/2014	8,576,879	1,227,500	896,550	425,563					2,549,613	2,549,613	110,147,695	10.10%	9,913,293	11,014,770	11,126,492	(111,722)
06/30/2015	8,328,482	1,203,500	879,050	431,938	659,000				3,173,488	3,173,488	112,174,413	10.25%	10,095,697	11,217,441	11,501,970	(284,528)
06/30/2016	8,088,116	1,179,500	861,550	437,750	644,400	584,400			3,707,600	3,707,600	114,238,422	10.33%	10,281,458	11,423,842	11,795,716	(371,874)
06/30/2017	5,439,796	1,205,500	844,050	428,000	629,800	571,400	2,745,000		6,423,750	6,423,750	116,340,409	10.20%	10,470,637	11,634,041	11,863,546	(229,505)
06/30/2018	5,163,772	1,180,000	1,026,550	418,250	615,200	558,400	2,684,000		6,482,400	6,482,400	118,481,072	9.83%	10,663,297	11,848,107	11,646,172	201,935
06/30/2019	5,012,395	1,154,500	1,002,050	408,500	600,600	545,400	2,623,000		6,334,050	6,334,050	120,661,124	9.40%	10,859,501	12,066,112	11,346,445	719,667
06/30/2020	4,429,745	1,129,000	977,550	408,750	591,000	532,400	2,562,000		6,200,700	6,200,700	122,881,289	8.65%	11,059,316	12,288,129	10,630,445	1,657,684
06/30/2021	3,888,159	1,103,500	953,050	403,625	576,200	519,400	2,501,000		6,056,775	6,056,775	125,142,305	7.95%	11,262,807	12,514,230	9,944,934	2,569,296

\* Less high school addition, five year CIP total = \$51,380,000

\*\* Includes \$10,000,000 for high school addition (borrowed monies short term during construction), leaves \$1,830,000 for new projects.

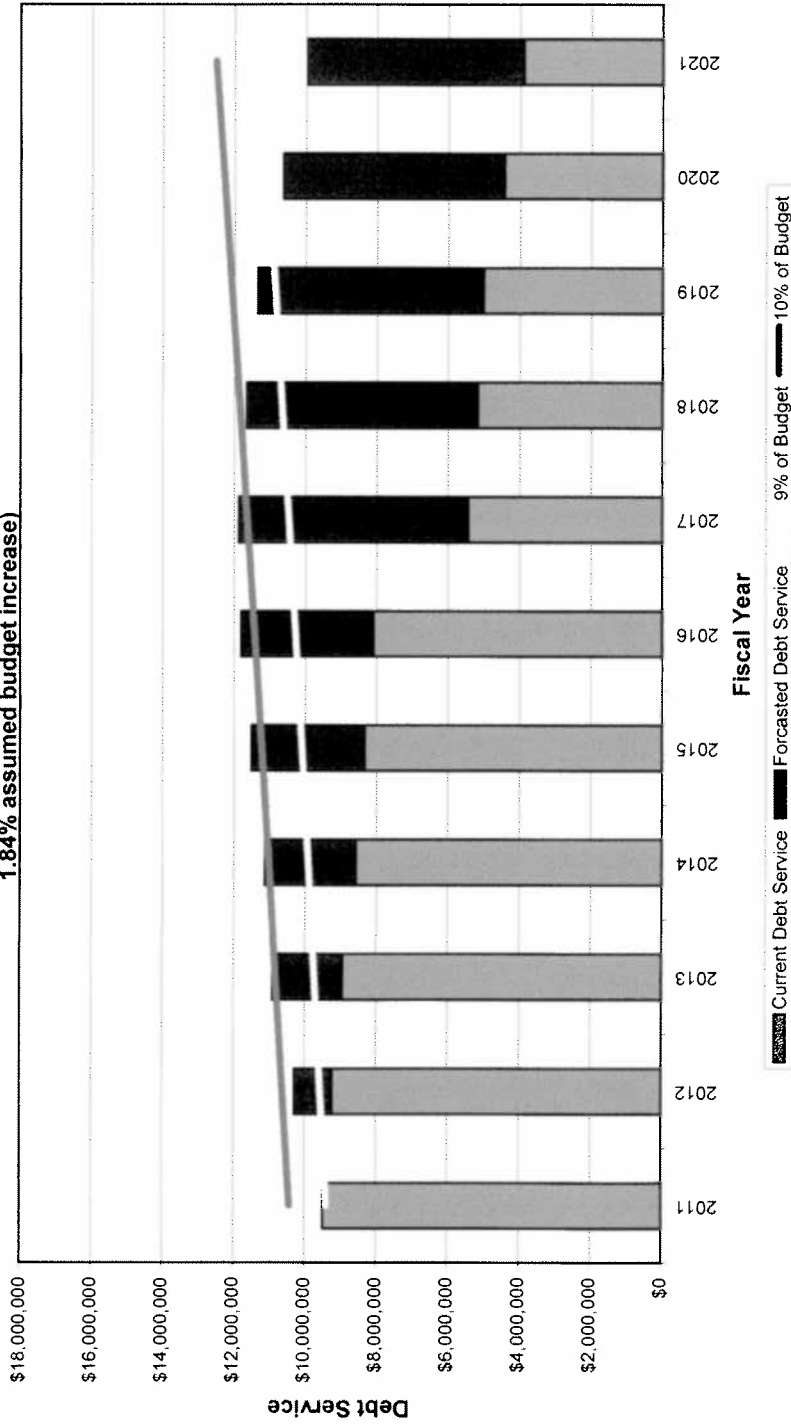
\*\*\* To be off set by debt service funds

1/15/2011 proposed bond issue:

P & R Maint Fac I	350,000
Bridge Repl - Old Mill Dam	270,000
Sandy Hook Streetscape	200,000
Sandy Hook Water Main	450,000
Middle School Roof	2,930,000
High School Addition	10,000,000
New Animal Control Building	750,000
Hook & Ladder	500,000
	15,450,000

**ASSUMING A 1.84% BUDGET INCREASE (A COMBINATION OF INCREASE IN GRAND LIST AND INCREASE IN MILL RATE):**

**TOWN OF NEWTOWN**  
**2011 - 2012 CIP EFFECT ON FUTURE DEBT SERVICE (1**  
**1.84% assumed budget increase)**



**FIVE YEAR ROLLING AVERAGE:**

Percent Change

2012 BUDGT	ESTIMATED 2>>>>>	0.00%
2012 BUDGT	ESTIMATED 1>>>>>	2.00%
2011 BUDGT	(104,284,615.00)	0.55%
2010 BUDGT	(103,716,694.00)	-1.66%
2009 BUDGT	(105,464,444.00)	5.59%
2008 BUDGT	(99,878,877.00)	4.73%
2007 BUDGT	(95,370,206.00)	5.96%
2006 BUDGT	(90,006,226.00)	6.59%
2005 BUDGT	(84,438,722.00)	


**FIVE YEAR AVERAGE CHANGE>>>**

Using current & last 4	3.03%
Using a 2012 estimate of 2%	2.24%
Using a 2012 estimate of 0%	1.84%



**NEWTOWN PUBLIC SCHOOLS**

**STRATEGIC PLAN**



August, 2010 1

Newtown Public Schools

**MISSION STATEMENT**

The mission of the Newtown Public Schools, a partnership of students, families, educators and community, is to

**INSPIRE EACH STUDENT TO EXCEL**

In attaining and applying the knowledge, skills and attributes that lead to personal success while becoming a contributing member of a dynamic global community. We accomplish this by creating an unparalleled learning environment characterized by

- \*High expectations
- \*Quality instruction
- \*Continuous improvement
- \*Civic responsibility

2


Newtown Public Schools

**OBJECTIVES**

- Within 5 years student performance on all standardized tests in all subject areas will be consistently among the top 3 districts in our reference group (DRG)
- All students will develop and consistently demonstrate 21<sup>st</sup> century skills such as problem solving, critical and creative thinking, collaboration, and application of technology.
- All students will develop and consistently demonstrate the character attributes necessary for personal well-being and to be a contributing member of the community

3

**ACTION TEAMS = STRATEGIES**



**Capital Improvement Plan**


We will develop and implement a 10-year capital improvement plan in partnership with community leaders which addresses present and future facility and technological infrastructure needs to best achieve our mission and objectives.

**Communication Plan**

We will develop and implement a comprehensive and multi-faceted communication plan for internal and external audiences that will build trust, improve relationships, facilitate change and market our product throughout the community.

4

**ACTION TEAMS = STRATEGIES**



**Achievement Plan**

We will develop and implement plans to ensure all staff use effective instructional tools, best practices, assessment data, and intervention resources to improve academic standing, 21<sup>st</sup> century skills, and inspire students to excel.

**Character Education Plan**

With families and community, we will identify and model the character attributes, embed them throughout the program, as well as develop a means of assessing progress.

**Personal Success Plan**

We will develop and implement a personal success plan for each student that will guide them in achieving academically, developing positive attributes, become a member of a global community and developing personal well-being.

5

**CAPITAL IMPROVEMENT PLAN**

**UPDATE:**

- BOE CIP Facilities committees convened
- B & S committee liaison identified
- Developing process for moving projects forward
- Enrollment study began

**NEXT STEPS:**

- Completion of enrollment study
- Re-design of Capital Improvement Plan to reflect town process

6

## Alignment with Strategic Plan

District-level alignment with Strategic Plan

- Curriculum and Instruction
- Professional Development for all staff
- Support/Resources

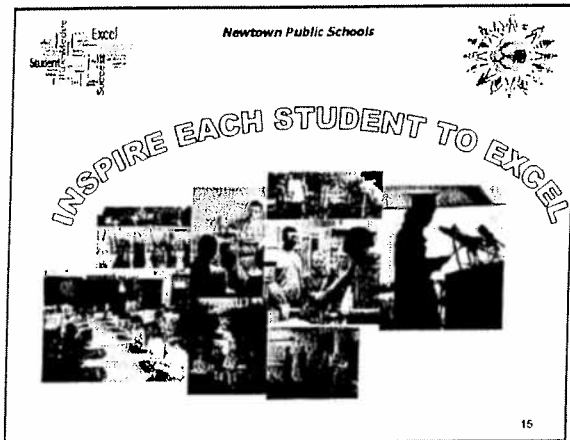
13

## Alignment with Strategic Plan

Community involvement

- Strategic Planning Process
- Subcommittees of Action Teams
- On-going feedback

14



15

Newtown Board of Education  
Goals and Objectives  
2010-2011

1. Establish a continuous improvement process focused on educational achievement:
  - a. Implement Professional Learning Communities throughout the District.
  - b. Establish coherence in K-12 writing program this year
  - c. Improve performance in early grades
2. Evaluate and decide on implementation of full-day kindergarten.  
Considerations to include:
  - a. Educational efficacy of full-day kindergarten
  - b. Impact on Community
  - c. Cost
  - d. Space
3. Improve communication between the District and the community
4. Continue progress to NEASC and prepare high school for Connecticut secondary school reform.
  - a. Develop a staged implementation plan for state-mandated increased graduation requirements.
5. Develop the school administrators into a district leadership team to ensure K-12 continuity.
  - a. Participation in Tri-state consortium
  - b. Continue Senior Leadership rounds focused on instruction
6. Continue implementation of the District's Strategic Plan
  - a. Improve CIP process
  - b. Implement Character Education program K-12
  - c. Extend implementation of student Personal Success Plans across district in a staged implementation
7. Continue updating Board policies.

**NEWTOWN PUBLIC SCHOOLS**  
Newtown, Connecticut

Att. I

ENROLLMENT REPORT AS OF October 1, 2010 UNOFFICIAL

Current Monthly Enrollment

Cumulative Year-to-Date

<u>Grade</u>	<u>Sept(b)</u>			<u>Oct 1st</u>			<u>Sept 1st</u>			<u>Oct 1st</u>		
	<u>2010</u>	<u>Added</u>	<u>Left</u>	<u>2010</u>	<u>Added</u>	<u>Left</u>	<u>2010</u>	<u>Added</u>	<u>Left</u>	<u>2010</u>	<u>Added</u>	<u>Left</u>
K	312	3	1	314	312	3	1	314	312	3	1	314
1	334	1	1	334	334	1	1	334	334	1	1	334
2	375	0	1	374	375	0	1	374	375	0	1	374
3	404	0	1	403	404	0	1	403	404	0	1	403
<u>4</u>	<u>417</u>	<u>0</u>	<u>2</u>	<u>415</u>	<u>417</u>	<u>0</u>	<u>2</u>	<u>415</u>	<u>417</u>	<u>0</u>	<u>2</u>	<u>415</u>
Total Elementary	1,842	4	6	1,840	1,842	4	6	1,840	1,842	4	6	1,840
5	450	0	0	450	450	0	0	450	450	0	0	450
<u>6</u>	<u>448</u>	<u>0</u>	<u>2</u>	<u>446</u>	<u>448</u>	<u>0</u>	<u>2</u>	<u>446</u>	<u>448</u>	<u>0</u>	<u>2</u>	<u>446</u>
Total Intermediate	898	0	2	896	898	0	2	896	898	0	2	896
7	438	0	4	434	438	0	4	434	438	0	4	434
<u>8</u>	<u>465</u>	<u>0</u>	<u>2</u>	<u>463</u>	<u>465</u>	<u>0</u>	<u>2</u>	<u>463</u>	<u>465</u>	<u>0</u>	<u>2</u>	<u>463</u>
Total Middle	903	0	6	897	903	0	6	897	903	0	6	897
9	434	3	5	432	434	3	5	432	434	3	5	432
10	464	0	2	462	464	0	2	462	464	0	2	462
11	401	0	0	401	401	0	0	401	401	0	0	401
<u>12</u>	<u>435</u>	<u>0</u>	<u>1</u>	<u>434</u>	<u>435</u>	<u>0</u>	<u>1</u>	<u>434</u>	<u>435</u>	<u>0</u>	<u>1</u>	<u>434</u>
Total High	1,734	3	8	1,729	1,734	3	8	1,729	1,734	3	8	1,729
<u>Special Education</u>												
Pre-Kdg	65	0	0	65	65	0	0	65	65	0	0	65
<u>Out-of-Town</u>	<u>21</u>	<u>0</u>	<u>1</u>	<u>20</u>	<u>21</u>	<u>0</u>	<u>1</u>	<u>20</u>	<u>21</u>	<u>0</u>	<u>1</u>	<u>20</u>
TOTAL K-12	5,463	7	23	5,447	5,463	7	23	5,447	5,463	7	23	5,447
	=====	====	====	=====	=====	====	====	=====	=====	====	====	=====

ENROLLMENT BY SCHOOL

Hawley	415	1	0	416	415	1	0	416	
Sandy Hook	575	1	1	575	575	1	1	575	
Middle Gate	482	1	3	480	482	1	3	480	
<u>Head O' Meadow</u>	<u>370</u>	<u>1</u>	<u>2</u>	<u>369</u>	<u>370</u>	<u>1</u>	<u>2</u>	<u>369</u>	
Total	1,842	4	6	1,840	1,842	4	6	1,840	
Reed Intermediate	898	0	2	896	898	0	2	896	
Middle School	903	0	6	897	903	0	6	897	
High School	1,734	3	8	1,729	1,734	3	8	1,729	
<u>Special Education</u>									
Pre-Kdg	65	0	0	65	65	0	0	65	
<u>Out-of-Town</u>	<u>21</u>	<u>0</u>	<u>1</u>	<u>20</u>	<u>21</u>	<u>0</u>	<u>1</u>	<u>20</u>	
TOTAL K-12	5,463	7	23	5,447	5,463	7	23	5,447	
	=====	====	====	=====	=====	====	====	=====	

(b) = Beginning Of Month 9/1/10

check      0            0            0            0            0            0            0            0

**NEWTOWN PUBLIC SCHOOLS**  
Newtown, Connecticut

Comparison

**OCTOBER 1st ENROLLMENT REPORT (UNOFFICIAL)**

<u>Grade</u>	2009-10	2010-2011	<u>Difference</u> 2009 to 2010
	Oct 1st <u>Actual</u> 2009	Oct 1st <u>Actual</u> 2010	
K	292	314	22
1	365	334	-31
2	396	374	-22
3	413	403	-10
<u>4</u>	<u>449</u>	<u>415</u>	<u>-34</u>
Total Elementary	1,915	1,840	-75
5	429	450	21
<u>6</u>	<u>432</u>	<u>446</u>	<u>14</u>
Total Intermediate	861	896	35
7	468	434	-34
<u>8</u>	<u>428</u>	<u>463</u>	<u>35</u>
Total Middle	896	897	1
9	465	432	-33
10	403	462	59
11	432	401	-31
<u>12</u>	<u>431</u>	<u>434</u>	<u>3</u>
Total High	1,731	1,729	-2
<u>Special Education</u>			
Pre-Kdg	87	65	-22
Out-of-Town	29	20	-9
<hr/>			
Sub-Total Local Enrollment	5,519	5,447	-72 Below Last Year
			-41 Below w/o Spec Ed
<hr/>			
<u>Other</u>			
Magnet School	40	40	0
Vocational Ag	6	4	-2
<hr/>			
<b>TOTAL K-12</b>	<b>5,565</b>	<b>5,491</b>	<b>-74</b>
<hr/>			
<u>ENROLLMENT BY SCHOOL</u>			
Hawley	420	416	-4
Sandy Hook	625	575	-50
Middle Gate	495	480	-15
<u>Head O' Meadow</u>	<u>375</u>	<u>369</u>	<u>-6</u>
Total	1,915	1,840	-75
Reed Intermediate	861	896	35
Middle School	896	897	1
High School	1,731	1,729	-2
<u>Special Education</u>			
Pre-Kdg	87	65	-22
Out-of-Town	29	20	-9
Other	46	44	-2
<hr/>			
<b>TOTAL K-12</b>	<b>5,565</b>	<b>5,491</b>	<b>-74</b>

**NEWTOWN PUBLIC SCHOOLS**  
Newtown, Connecticut

Comparison

**OCTOBER 1st ENROLLMENT REPORT (UNOFFICIAL)**

<u>Grade</u>	2010-2011	2010-2011	<u>Difference to</u> <u>Dr. Chung's Projection for 2010</u>
	Oct 1st <u>Dr. Chung Projection</u>	Oct 1st <u>Actual</u>	
K	309	314	5
1	325	334	9
2	369	374	5
3	404	403	-1
<u>4</u>	<u>420</u>	<u>415</u>	<u>-5</u>
Total Elementary	1,827	1,840	13
5	453	450	-3
<u>6</u>	<u>436</u>	<u>446</u>	<u>10</u>
Total Intermediate	889	896	7
7	436	434	-2
<u>8</u>	<u>466</u>	<u>463</u>	<u>-3</u>
Total Middle	902	897	-5
9	414	432	18
10	460	462	2
11	401	401	0
<u>12</u>	<u>426</u>	<u>434</u>	<u>8</u>
Total High	1,701	1,729	28
<u>Special Education</u>			
Pre-Kdg			
Out-of-Town			
<hr/>			
Sub-Total Local Enrollment	5,319	5,362	43 Above Projection
			43 Above w/o Spec Ed
<hr/>			
<u>Other</u>			
Magnet School			
Vocational Ag			
<hr/>			
TOTAL K-12	5,319	5,362	43
<hr/>			
<u>ENROLLMENT BY SCHOOL</u>			
Hawley	408	416	8
Sandy Hook	586	575	-11
Middle Gate	479	480	1
<u>Head O' Meadow</u>	<u>354</u>	<u>369</u>	<u>15</u>
Total	1,827	1,840	13
Reed Intermediate	889	896	7
Middle School	902	897	-5
High School	1,701	1,729	28
<hr/>			
<u>Special Education</u>			
Pre-Kdg			
Out-of-Town			
<hr/>			
<u>Other</u>			
<hr/>			
TOTAL K-12	5,319	5,362	43
<hr/>			

INCOMING STUDENTS

	<u>HAW</u>	<u>HOM</u>	<u>MG</u>	<u>SH</u>	<u>RIS</u>	<u>MS</u>	<u>HS</u>
PRIVATE-IN STATE SCHOOLS	7	7	11	5	2	4	19
OUT-OF-STATE SCHOOLS	3	12	10	12	12	6	15
OTHER PUBLIC - CT	6	5	8	5	20	8	13
OTHER SCHOOLS-NEWTOWN	3	11	1	2			
OWN	3	25	25	20	22	13	
RENT	4	8	7	5	14	5	
HOME SCHOOLED		2	2	1	1	2	1
OTHER RESIDENCE	2	3	2		1		
FOREIGN COUNTRY						3	3

OUTGOING STUDENTS

	<u>HAW</u>	<u>HOM</u>	<u>MG</u>	<u>SH</u>	<u>RIS</u>	<u>MS</u>	<u>HS</u>
PRIVATE-IN STATE SCHOOLS	1	1	4	2	4	3	13
OUT-OF-STATE SCHOOLS		1	11	6	7	9	14
OTHER PUBLIC - CT	2	3	5	5	7	2	26
OTHER SCHOOLS-NEWTOWN	11						
HOME SCHOOLED			3			2	
FOREIGN COUNTRY		5			1	1	3

Early Release Day Report

October 19, 2010

### Configurations

District-wide Professional Learning Community Groups facilitated by administrators and teacher leaders

K-4: Sandy Hook School: diverse groups of educators: setting norms for looking at student writing

5-6: Reed: diverse groups of educators: setting norms for looking at student writing

7-8: NMS: diverse groups of educators: setting norms for looking at student writing

9-12: NHS: Departmental focus (assessment, some groups in Social Studies are focusing on student presentation skills, a Fine & applied Arts group (Auto and Culinary) is focusing on skills, particularly setting standards for safe tool use across curricula, inferential reading skills in ninth grade English, effective use of the tutoring center as an intervention in English 11 & 12, and common formative assessments in most of the other teams.)

### Professional Activity

Setting PLC Norms

Writing Standards

District Writing Prompt and Rubric

Feedback (Warm and Cool) for October 6:

- + : talk with teachers from other schools and opportunity to compare practice
- : specialists unclear about their role; would rather meet with colleagues and work on their contribution to this effort; teachers were concerned about the travel time between schools and getting started on time.

*The first one was setting up for the more involved work to come, but I think they will be worthwhile. I am always amazed to learn how different all the elementary schools are from each other. We have such discrepancies with the analytical rubric and I am hoping there will be some modifications or revisions to that document given these days. Our prompts and when we give them was different as well. Is there any discussion about grade levels meeting at different schools? Will we always meet at Sandy Hook? We will see how the next day goes.*

Next ERD: November 3

Staff will be reviewing selected sample of student writing. The focus question is: "How can I adjust my instruction to improve this student's performance?" After student work is analyzed and suggestions for instructional practice are made, professional development workshops will be offered on Dec. 1.



## THE CLASS OF 2010 ACCEPTANCES AND MATRICULATION

Albertus Magnus College	Drew University	Marist College	Salisbury University
Alfred University	Drexel University	Marquette University	Salve Regina University
American University	Duquesne University	Maryland Inst. College of Art	Santa Clara University
American University of Paris	East Carolina University	UMaryland, College Park, Baltimore Co.	The University of Scranton
Arcadia University	Eastern Conn. State University	Marymount Manhattan College	Scrapps College
Arizona State University	Elizabethtown College	Marymount University	Sienna College
University of Arizona	Elms College	Massachusetts College of Art	Simmons College
Art Institute of Boston	Elon College	Mass. College of Pharmacy	Skidmore College
Assumption College	Emerson College	UMass. Amherst, Boston,	USC, Beaufort, Columbia
Auburn University	Emmanuel College	Dartmouth, and Lowell	U of South Florida, Tampa,
Austin College	Emory University	McGill University	St. Petersburg
Babson College	Endicott College	Miami University, Oxford	University of Southern California
Barnard College	Fairfield University	University of Miami	Southern Conn. State University
Bay Path College	Fairleigh Dickinson University	University of Michigan	Southern New Hampshire Univ.
Becker College	Fitchburg State College	Mitchell College	Southwestern University
Bentley University	Florida Atlantic University	Montana State, Bozeman	Springfield College
Berry College	Florida Gulf Coast University	Montclair State University	U of St. Andrews, Scotland
Bethany College	Florida Institute of Technology	Morrisville State University	St. John's University, Queens
Binghamton University	Florida State University	Mount Saint Mary's College	St. Mary's of Maryland
Boston College	University of Florida	Muhlenberg College	St. Vincent's College
Boston Conservatory	Fordham University, Bronx and	Naugatuck Valley C. C.	Stanford University
Boston University	Westchester	New England College	SUNY, Albany, Cobleskill,
Bowdoin College	Framingham State College	New England Institute of Art	Cortland, Geneseo, New
Brandeis University	Franklin and Marshall College	University of New England	Paltz, Oneonta, Potsdam
University of Bridgeport	Franklin Pierce University	University of New Hampshire	SUNY Maritime College
Bridgewater College	Franciscan University	University of New Haven	Stonehill College
Brigham Young University, Utah	Full Sail University	The College of New Jersey	Stony Brook University
Brigham Young University, Idaho	George Mason University	The New School	Stratford School for Aviation
Brooklyn College of the CUNY	George Washington University	New York University	Suffolk University
Brown University	Georgia Institute of Technology	Newbury College	Susquehanna University
Bryant University	Gettysburg College	Nichols College	Syracuse University
Bucknell University	Gordon College	UNC, Chapel Hill, Wilmington	The University of Tampa
Burlington College	Goucher College	Northeastern University	Temple University, Japan
Butler University	Green Mountain College	Northwestern University	Texas Christian University
Cabrini College	Hamilton College	Norwalk Community College	The University of Texas, Austin
University of California, Berkley	University of Hartford	Norwich University	Towson University
California Polytechnic University	Hartwick College	Oberlin College	Tufts University
California State, Northridge	Harvard University	Ohio University	Tulane University
California University of Penn.	High Point University	Ohio Wesleyan University	Tunxis Community College
Campbell University	Hofstra University	Old Dominion University	Union College
Carnegie Mellon University	The College of the Holy Cross	Pace University, NYC, and	U. S. Naval Academy
Case Western Reserve University	Hood College	Pleasantville-Briarcliff	Ursinus College
Castleton State College	Housanic Community College	Parsons School of Design	Utah State University
Catawba College	University of Houston	Paul Mitchell, The School	University of Utah
Catholic University of America	Hunter College of the CUNY	Penn State, University Park	Vanderbilt University
Central Conn. State University	Indiana University, Bloomington	University of Pennsylvania	University of Vermont
Champlain College	Iona College	Pepperdine University	Villanova University
College of Charleston	Iowa State University	Pfeiffer University	Virginia Polytechnic Institute
University of Chicago	The University of Iowa	Philadelphia University	University of Virginia
University of Cincinnati	Ithaca College	University of Pittsburgh	Wagner College
City College of New York	Jacksonville University	Plattsburgh State University	Wake Forest University
Clark University	James Madison University	Plymouth State University	Washington University in St. Louis
Clarkson University	Johns Hopkins University	Polytechnic Institute of NYU	Wellesley College
Clemson University	Johnson & Wales University	Post University	Wells College
Costal Carolina University	Johnson State College	Pratt Institute	Wentworth Institute of Technology
Colby-Sawyer College	Junata College	Providence College	West Virginia University
University of Colorado, Boulder and	Keene State College	Purchase College	Western Conn. State University
Colorado Springs	University of Kentucky	Purdue University	Western New England College
Colorado State University	Kenyon College	Quinnipiac University	Westfield State College
Columbia College	Keuka College	Randolph-Macon College	Wheaton College, Massachusetts
Columbia University	Kutztown University	Rensselaer Polytechnic Institute	Widener University
Connecticut College	LaSalle University	Rhode Island College	The College of William and Mary
UConn, Storrs, Waterbury	Lasell College	University of Rhode Island	Wittenberg University
Cornell University	Le Moyne College	Rice University	The College of Wooster
Culinary Institute of America	Lehigh University	University of Richmond	Worcester Polytechnic Institute
Curry College	Lesley University	Rider University	Yale University
Dartmouth College	Lincoln College of New England	Roanoke College	York College of Pennsylvania
University of Dayton	Loyola University of Maryland	RIT	York University
Dean College	Lynchburg College	University of Rochester	
Delaware Valley College	Lyndon State College	Roger Williams University	
University of Delaware	Maconester College	Rowan University	
University of Denver	Macomb Community College	Rutgers, the State University	
DePaul University	UMaine, Machias, Orono	Ryerson University	
DePaul University	Maine Maritime Academy	Sacred Heart University	
DeSales University	Manhattan College	Saint Joseph College, Conn.	
Dickinson College	Manhattanville College	Saint Michael's College	
Dominican College of Blauvelt	Manetta College	The College of Saint Rose	

Bold denotes matriculation.



Business Advisors and Certified Public Accountants

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Farmington, CT 06032-2571

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Web: [www.kostin.com](http://www.kostin.com)

October 22, 2010

Robert Tait  
Finance Director  
Town of Newtown  
3 Primrose Street  
Newtown, CT 06470

Dear Mr. Tait:

In response to your question regarding Boards of Education requirement to approve budget transfers please see below:

State Statute 10-222 establishes the current requirements for Boards of Education with respect to budget transfers. This requirement was established for fiscal year July 1, 1998. The statute states that the Board of Education (actual elected board and not management) may transfer unexpended appropriations from purpose to another. The statute does allow, by adoption of specific policies and procedures, the Board to authorize designated personnel to make limited transfers and transfers under emergency circumstances. If transfers are done under this emergency provision, they must be announced at the next regularly scheduled meeting of the Board.

In practice, the policy and procedure establishes the level at which the transfers will need to be approved (department, object, etc). Management should not have unlimited authority to transfer budget appropriations without oversight of the Board of Education. This would be a violation of the State statute.

In addition, as a matter of best practice and transparency, we recommend that all budget transfers should be communicated to the Board of Education as a routine matter course of business. The elected Board of Education has the ultimate responsibility for budget.

Based upon my review of the Board of Education policy 3-202, it was drafted in accordance with State Statute 10-222 (so referenced). The policy grants certain authority to the superintendant and business manager to manage day to day operations, but requires transfers between object level categories. It also allows emergency expenditures up to \$49,999.

Please let me know if you have any further question regarding this matter.

Sincerely,

Joseph Centofanti, CPA, CFE, CGFM  
Member of the Firm