

Board of Finance
May 26, 2011

The **Board of Finance** held a regular meeting on Thursday, May 26, 2011 in the Council Chambers, 3 Primrose Street, Newtown, CT. John Kortze called the meeting to order at 7:35 p.m.

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

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

VOTER COMMENTS: none.

COMMUNICATIONS: An email from Ron Bienkowski relative to coaching salaries and interscholastic sports was submitted for the record. (Att. A)

MINUTES: Mr. Gaston moved the acceptance of the minutes of 2/14/11, 2/17/11, 2/24/11, 2/28/11, 3/3/11, 3/8/11, 3/24/11 and 4/27/11. Mr. Gersten seconded. All were in favor.

FIRST SELECTMAN REPORT: First Selectman Llodra handed out the Budget Reductions & Impact Statements (Att. B) and a document explaining why reductions weren't made in other areas (Att. C). These documents reflect the action and discussions of the Board of Selectmen and the action of the Legislative Council. A Project Overview and Approach to the organizational work plan from Blum Shapiro was presented (Att. D). First Selectman Llodra offered Board of Finance members the opportunity to be involved in the interview process; Mr. Kortze said he could be available. Blum Shapiro work is anticipated to be completed by October. 2012-2013 Known Increases (Att. E) was shared with the Board showing the estimated consequences of government activity and also the revenues. First Selectman Llodra said she would speak to the Board of Education Chairman to get a specific time of completion for the space needs study; the town cannot begin their space needs study until the educational study is complete. Mr. Kortze said the Board of Education space needs study was supposed to have been completed this spring. Mr. Gersten stated voters are not going to put up with tax increases and suggested looking for reductions now for next budget. First Selectman Llodra said we have to continue to find ways to reduce costs and find ways to change a structural imbalance in the grand list. Mr. Gaston noted the increase of the work load due to the elimination of a clerical position at the Police Department can be reduced by having the police reports online. Mr. Kortze spoke about a Legislative Council meeting he was invited to attend relative to a resolution linked to the budget passage that looked to reduce taxes in the amount of 1% next year. Something of that magnitude affects a lot of boards and needs to be warned and vetted. The idea is a good idea in context but is structurally problematic. There may not be a good understanding at the Council level of what a 1% reduction means; the First Selectman's information pointed out what that would affect. There are statutory requirements that prohibit the Board of Education's budget from being reduced beyond a certain point or at all; it cannot be reduced beyond the 2009 levels. There is pending legislation that allows a town to reduce year over year based on enrollment but it is not sizable. First Selectman Llodra clarified that the proposed bill to provide relief for communities from the minimum budget requirement is dead and will not pass. Mr. Kortze noted that with what is expected next year and not being able to reduce the Board of Education budget, to achieve 1% we are looking to nearly \$4 million dollars from the town side, which would be devastating. The Board of Finance is not solely advisory and does perform a legislative function and it will be very hard to legislate other bodies with this type of guideline; it will be difficult to legislate future councils or future boards of selectmen. The concept of lower spending is good but it is devoid of its impact and the issue of future councils legislating other bodies. There are many layers of checks and balances, all boards play a role, and that needs to play out. Last year the Board of Finance made a strong recommendation during budget time. One issue was that we should be looking at ways to save.

So much of that is already happening on both the education and the town side of the budget. Insurance, excess cost, unemployment and electricity are all items that have been dramatically reduced since last year. Mr. Kortze is very concerned with the scope and context and the thought given to the actually affect of a 1% reduction. Mr. Portnoy asked what would happen, knowing that enrollments have gone down 10% over the past 5-6 years, if we reduced the education budget. Mr. Gaston guessed that the State Board of Education will get involved and probably get the Attorney General involved if we violate state law. Mr. Kortze said he asked Gary Davis about the motion – is the intent of the motion really to reduce taxes 1% or is it to go through the process and illustrate how difficult that would be and therefore build a case contrary to that. The answer was to reduce taxes 1%. He reminded the council that last year there was a scenario A and a scenario B on the education side that was brought up by two individuals outside of the public process; those scenarios created concern about reductions and what they would mean, having not been discussed or voted on in the public process. He cautioned the council that, although savings is a good thing, we need to be very careful with the public about what we put out there and what the 1% would mean and make sure it is vetted in public. Mr. Gaston said that collaboration is commendable but you have to be weary of making a decision before having all the evidence.

FINANCE DIRECTOR REPORT: Mr. Tait handed out 2011-2012 Changes to Revenue Estimates (Att. F) and the 2012-2013 Adopted State Budget Impact on Newtown (Att. G). First Selectman Llodra said the state budget has not been finalized. The Governors Plan B, funding to municipalities, is back on the table if the unions do not accept the Governors request for concessions.

OLD BUSINESS:

Discussion and possible action:

- 1. Board of Education Transfer Policy:** (Att. H- emails) (Att. I: Draft Policy). Mr. Kortze said that most of the towns in our DRG have clearer transfer policies, specific levels for object code and specific requirements. Overall, most of the time, the superintendent is not allowed to transfer money unless it is \$10,000 or \$50,000 in any circumstance. We currently operate on a number and/or percentage and in certain object codes that percentage can be a very high number. We seem to have the most liberal policy in so far as what is allowed and transfers. Mr. Tait had the auditor look at the draft policy. He reported the auditor thought there should not be an amount, if you go broad and it exceeds it in any amount there should be an authorization required for a transfer. The board will want to know about large transfers within a category because they are large transfers of resources.
- 2. Newtown Board of Education Monthly Financial Report, March 31 & April 30, 2011:** (Att. J) (Att. K) Mr. Kortze said that the April report indicates a problem with out of district placements of special education. There are also a handful of additional surpluses, \$9,000 in March up to \$66,000 in April. Snow removal came in less than expected. Money will be transferred out of employee benefits, \$160,000 out of salaries. The monthly report now shows the anticipated revenue from excess cost grant, \$365,812. The anticipated expectation of the excess cost is 80%; the BOF recommended to the council 75% last year.
- 3. Town of Newtown Year to Date Budget Report, May 5, 2011:** (Att. L) Mr. Tait said that \$1,000,000 was budgeted for use in fund balance and it looks like we will use \$900,000.

NEW BUSINESS

Discussion and possible action:


- 1. Newtown Middle School Roof bid results:** (Att. M – emails) Bidders have asked for more time because of the extensiveness of the bid document. The Board of Finance previously asked for a meeting before the bid is awarded; a special meeting will need to be held. Mr. Gersten is concerned with the identification of the scope of work.

2. **Transfer of uncollectible taxes to the suspense list:** Mr. Gersten moved to authorize the Finance Director to transfer the Uncollectible Motor Vehicle Tax Accounts, Personal Property and Real Estate Accounts to the Suspense Tax List in amount of \$143,388.07 (Att. N). Mr. Gaston seconded. All were in favor.
3. **Impact Statement for the Water & Sewer Authority Grant:** (Att. O) First Selectman informed the board that a grant was received for a system of solar panels that will account for 30% of power use at the water sewer plant; the savings will be \$20,000 a year.
4. **Discussion on transferring \$150,000 to the Capital/Non-Recurring-Education fund from general ledger a/c 01-0257 and 1-0261:** (Att. P). This is money from 2009-2010 that was considered expenditures but not spent; they were amounts left over from contracts and were available in fund balance reserved. The town cannot put money into non-recurring for a specific reason, it has to be defined on the way out, not the way in. Mr. Kortze said it has to be clear that a special appropriation needs to be made and there has to be a good understanding of what the money is going to be used for. Mr. Gaston moved to transfer \$150,000 to the capital/non-recurring account from general ledger accounts 01-0257 in the amount of \$68,000 and from 01-0261 in the amount of \$82,000. Mr. Gersten seconded. All were in favor. First Selectman Llodra said there needs to be policy language, there is no process. There needs to be a clear understanding about how much money goes into that account each year.

ANNOUNCEMENTS: none.

ADJOURNMENT:

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


Susan Marcinek, Clerk

- Att. A: email from R. Bienkowski, 3/17/11
- Att. B: budget reductions and impact statements
- Att. C: budget reductions...some other considerations
- Att. D: Blum Shapiro project overview & approach
- Att. E: 2012-2013 known increases
- Att. F: 2011-2012 changes to revenue estimates
- Att. G: 2012-2013 adopted state budget impact on Newtown
- Att. H: transfer policy emails
- Att. I: draft transfer policy
- Att. J: BOE financial report, March 2011
- Att. K: BOE financial report, April 2011
- Att. L: TON YTD budget report, May 2011
- Att. M: Middle School Roof emails
- Att. N: Transfer of uncollectible tax accounts memo
- Att. O: Sewer fund grant memo and impact statement
- Att. P: Capital/Non-Recurring transfer memo

FW: Requested Information

Fri 3/25/2011 11:30 AM

From: Kortze, John
To: susan.marcinek@newtown-ct.gov

Please add to next meetings correspondence.

From: Kathy June [mailto:junek@newtown.k12.ct.us]
Sent: Thursday, March 24, 2011 9:17 AM
To: Kortze, John
Subject: Fwd: Requested Information

Here it is.

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

From: Ron Bienkowski <bienkowskir@newtown.k12.ct.us<mailto:bienkowskir@newtown.k12.ct.us>>
Date: Thu, Mar 17, 2011 at 12:06 PM
Subject: Re: Requested Information
To: Kathy June <junek@newtown.k12.ct.us<mailto:junek@newtown.k12.ct.us>>

John

1. The coaching salaries for next year are essentially the same as this year because practically all of these coaches & advisors are at step 3 which is the max by contract.
2. The sheet distributed titled "High School Interscholastic Sports" represents only the revenue and expenses associated with the pay to participate and gate receipt revenue.
3. The sheet titled "2010-11 Budget by Account" represents only the expenditures paid directly from our operating budget. These expenses are not, nor have they ever been, broken out by the individual sport. We looked at how readily transportation could be segregated by sport and found that it would be a labor intensive effort that would provide us with little value. The invoice file and signoffs for the trips make up a single vendor file that is over 4 1/2 inches thick. This would have to be individually reviewed and tabulated accordingly. The same exercise would be required for supplies and repairs.

The overall budget request for next year is about \$1,000 less than this years, but you can see it is about \$53,000 less than 2009/10 because of the cut that was offset by the pay to participate increase.

Hope this helps.

Ron

On Tue, Mar 15, 2011 at 3:21 PM, Kathy June <junek@newtown.k12.ct.us<mailto:junek@newtown.k12.ct.us>> wrote:

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

From: Kortze, John <john.kortze@wellsfargoadvisors.com<mailto:john.kortze@wellsfargoadvisors.com>>
Date: Tue, Mar 15, 2011 at 3:01 PM
Subject: RE: Requested Information
To: Kathy June <junek@newtown.k12.ct.us<mailto:junek@newtown.k12.ct.us>>

Kathy,

I'm attaching the original email and questions regarding the breakdown you sent. Perhaps you can forward and provide the answer they are looking for.

Hi John -

I really appreciate your help

No its not. This represents one line item - Activities salaries - better yet it is for the 11/12 requested budget not the 10/11 budget. Although I'm sure I could use these figures to gauge how salaries were broken out for 10/11 - the number is only different by \$2K. The two

big numbers on the chart that are missing now are really travel \$106K , supplies \$70K and repairs \$26K.

They gave you a sheet on the first go round that says 2010 - 11 budget by account. What I would like to see is the breakout by sport by account for the current 10/11 budget.

Thanks again for all your help.

From: Kathy June [mailto:junek@newtown.k12.ct.us<mailto:junek@newtown.k12.ct.us>]
Sent: Tuesday, March 15, 2011 10:14 AM
To: John Kortze
Cc: William Hart
Subject: Requested Information

John:
Attached is the information you requested regarding the coaching/activities salaries.

Kathy

----- Forwarded message -----
From: scan@newtown.k12.ct.us<mailto:scan@newtown.k12.ct.us>
<scan@newtown.k12.ct.us<mailto:scan@newtown.k12.ct.us>>
Date: Tue, Mar 15, 2011 at 10:45 PM
Subject: Scanned image from CO Super Office
To: junek@newtown.k12.ct.us<mailto:junek@newtown.k12.ct.us>

DEVICE NAME: CO Super Office
DEVICE MODEL: im3512
LOCATION: CO Superintendent

FILE FORMAT: PDF MMR(G4)
RESOLUTION: 300dpi x 300dpi

Attached file is scanned image in PDF format.
Use Acrobat(R)Reader4.0 or later version, or Adobe(R)Reader(TM) of Adobe Systems Incorporated to view the document.
Acrobat(R)Reader4.0 or later version, or Adobe(R)Reader(TM) can be downloaded from the following URL:
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the individual or entity to whom they are addressed. Please notify the sender immediately if you
have received this email by mistake and delete this email from your system. Note that any views
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Budget Reductions and Impact statements

Tax Department: Elimination of a position will result in increased work load for remaining staff. Assessor department and tax collector department will be restructured to accommodate the reduction in staff. (\$27,254)

Police Department: Elimination of a clerical position will result in increased work load for remaining staff and will likely delay the completion, recording, and filing of non-essential tasks. (\$35,841)

Police Department: Savings in salary account; senior officers replaced by new hires. (\$61,914)

Land Use: Elimination of a half-time position in zoning enforcement will result in reduced and/or delayed oversight and follow-up regarding compliance with zoning regulations. Further impact may be felt in other initiatives such as the POCD and the sidewalk plan. (\$19,000)

Senior Services: ~~Reduction of a full-time clerk position to part-time status will result in greater work load for remaining staff and may incur the need to 'cover' the facility during periods of vacation and trips using staff from other departments.~~ (\$16,000)

Employee Benefits: Reduction in cost for medical benefits and FICA due to position eliminations and reduction. (\$26,991)

Fairfield Hills Authority: Consolidation of the landscaping contract (Fairfield Hills Campus; school fields; municipal properties; some cemeteries; NYFS; ambulance garage...) under Parks and Recreation will result in increased work responsibilities for the P&R staff. (\$86,000)

Parks and Recreation: Hours of operation for the pool at Treadwell and the swim area at Eichler's Cove will be modified for a 7:00 PM closing instead of 8:00 PM thus reducing access by one hour per day from the end of June through to Labor Day. (\$20,000)

Library: Likely reduction in community access to this service, possibly in the form of later opening hours. (\$8,000)

Edmond Town Hall: Town Finance Office will take over ETH BoM accounting function. (ETH staff vacancy may then be filled at less cost.) (\$5,000)

Town Clerk: Reducing this account will impact the office ability to employ 'short-term' workers needed to cover during vacations and/or to execute special projects, such as indexing. (\$7,500)

Police Department: Modifying the patrol car replacement schedule to allow for 3 rather than 4 annual replacements will cause vehicles to accrue more mileage (which may result in an increase in repair costs.) (\$30,000)

Communications: Miscellaneous reductions. Department supervisor has confirmed that she will manage these reductions. (\$6,500)

~~Total: \$350,000~~ Total: \$334,000 **New Total: \$339,000** per LC action 1

- Any increase in unemployment benefits will be taken from contingency.

1) LC moved to eliminate \$5000.00 for EDC consultant

Budget Reductions...some other considerations.

Why not Police Department (sworn personnel)?

- Full staffing of the PD is 47 sworn personnel
- One position was eliminated last year for a 'new' full staffing of 46 sworn officers
- Currently we have a staffing of 45, but only 38 available for duty
 - Three (3) new hires are in the Academy
 - Academy training is 22 weeks; our three officers will complete training in August
 - Field training then takes another 6 months, after Academy completion
 - Three officers are school-based
 - One officer is on the Ct state-wide drug task force
- PD asked to take on additional role regarding Fairfield Hills Campus: manage security contract; supervise security personnel; establish engineer's house on Trades Lane as a 'security station'.

Why not Parks and Recreation?

- This department has taken on additional work: 1) full responsibility for Eichler's Cove; 2) oversight of the landscaping contract (all municipal property) with additional mowing tasks;
- Department is short staffed with medical absence of a crew chief through August.

Why not Public Works?

- Current level of staffing stressed to manage existing work load;
 - Town added 42 miles of road since 1990, with only 2 additional crew
 - Lack of funds and personnel have taken a toll on road upkeep
 - Demanding level of equipment repair and maintenance tasks
- PW staff asked to take on additional projects
 - Trenching for Sandy Hook water line
 - Trenching for utilities at duplex area (KCC)
 - Road and parking lot improvements (KCC; Farmer's Market, etc)
- Some restructuring of work and new planning requirements
 - Road maintenance plan in place
 - Culvert assessment project underway this summer
 - Organizational analysis initiative (Blum & Shapiro) includes building maintenance (school and town) – may lead to further department redesign.

Why not Town Clerk?

- Reduction of funds for indexing places that additional responsibility on existing staff
 - Documents and materials archived at ETH are relocated to the Municipal Center and must be indexed
 - Summer work eliminated last year.

Why not Capital Non-Recurring? There is \$225,000 in the Capital Non-recurring account. Funding this account signifies the Town's intention to save toward known capital and program costs, such as the planned Town revaluation scheduled for late 2012 with a projected cost of \$350,000, the replacement of the Public Works Sweeper at a cost of \$200,000, and fire equipment scheduled for replacement for approximately \$1.8 MM.

Plan-full use of the Capital Non-Recurring account will reduce the need for long-term borrowing and is an important part of the overall financial strategy to reduce debt.

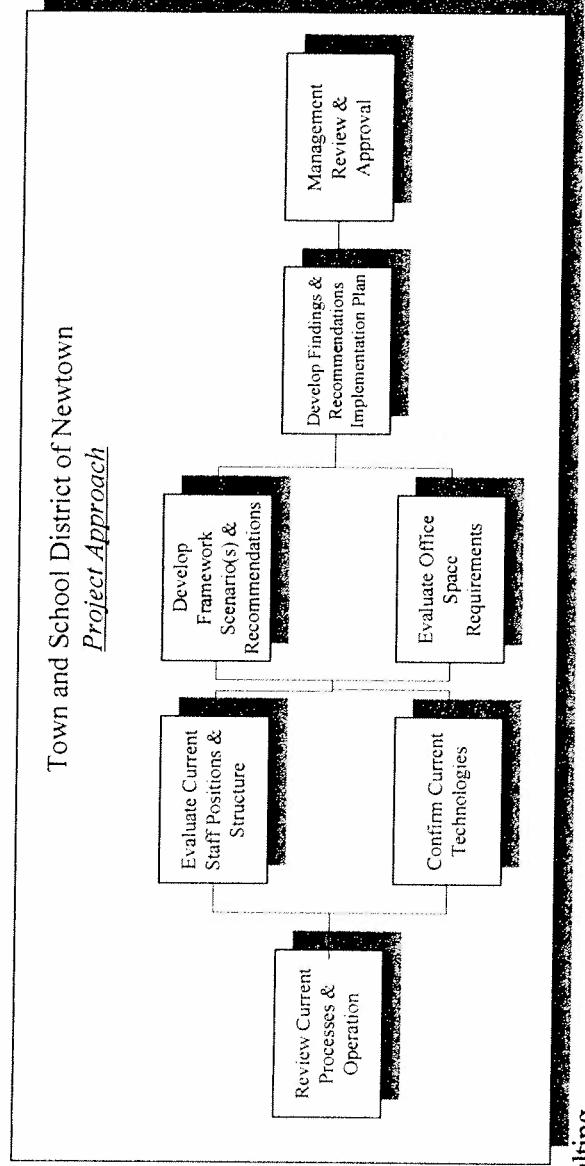
Why not Fund Balance? Annual use of our savings account for operational costs constitutes a structural imbalance in how the municipality is funded and has become a focal point of interest among our ratings agencies. This budget proposal completely weans us from non-emergency use of fund balance, a necessary step to preserve our bond rating. Newtown sells bonds annually in order to fund infrastructure and facilities projects. The cost of borrowing money is a direct function of the bond rating. Town government, including the BoS, BoF and the LC, is committed to eliminating our 'routine' use of fund balance. Further, we are committed to refining and updating our fund balance policy to better reflect best practice and to set reasonable levels of reserves.

Why not the Pension account? Newtown government is committed to funding the Pension plans according to the recommendation of the Pension Board and Fund Manager. As of 2011, our pension plans are funded at the 89% level for the Police Pension Plan and the 96% level for the Municipal Pension Plan. In 2010/2011, the BoS directed a recalibration of the Plan(s) assumptions, reducing the performance level from 8% to 7.75% and the annual wage gain from 6% to 4.5%. These recalibrations will have some effect on funding requirements in fiscal 2012. It is unwise to underfund pension plans at any time, but particularly unwise at this time when the impact of the recalibrations are unknown.

Why not Contingency? The contingency account for fiscal 2012 is set at a level lower than 2011. That account will be used to fund new contracts (Police and Parks & Recreation) and serves as back-up support for unanticipated costs, such as those related to weather and litigation. For the past few years, we have ended the fiscal year with very little money in Contingency. If we do not fund that account sufficiently, then we will likely face a situation that will require a mid-year elimination or reduction of a planned and approved expense.

II. PROJECT OVERVIEW AND APPROACH

- A. Execute a customized project approach and methodology
- B. Need to evaluate and fully understand the Finance, Human Resources and Building Management from a people, process and technology perspective
- C. Key Deliverables include:
 - 1. Development of an operational/efficiency Gap Analysis report
 - 2. Development of a staffing plan and models
 - 3. Cost/Benefit analysis of potentially combining municipal/school district services and operations
 - 4. Develop a Management and Organizational structure plan
 - 5. Presentation documents of the recommended actions to the ^{BoS DoE} Legislative Council and Board of Education



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2012 – 2013 KNOWN INCREASES

- MEDICAL BENEFITS (ASSUMING A 10% INFLATIONARY INCREASE)
 - MUNICIPAL \$280,000
 - EDUCATION \$750,000

- DEBT SERVICE \$1,100,000
 - MAINLY DUE TO THE LAST \$10,000,000 HIGH SCHOOL NOTE BEING BONDED IN FEB 2012 (HENCE FIRST PAYMENT WILL BE IN 12/13)

- PENSION (ASSUMING THE SAME INCREASE AS THE PRIOR YEAR)
 - MUNICIPAL \$57,000
 - EDUCATION \$27,000

- SALARIES \$750,000

- TOTAL \$2,964,000

REVENUE SOURCES

- PROPERTY TAXES 90%
- OTHER REVENUES 10%

ECONOMIC DEVELOPMENT

- COMMERCIAL PROPERTY IS 7.7% OF OUR GRAND LIST

**TOWN OF NEWTOWN
ASSESSMENT DATA - RESIDENTIAL VS. COMMERCIAL**

GRAND LIST COMPONENT COMPARISONS

<u>Town</u>	10/1/2008 <u>Assessment</u>	% of 10/1/08 Grand List Assessment				
		<u>Resid</u>	<u>Comm/Ind</u>	<u>Motor V</u>	<u>Personal</u>	<u>Other</u>
GUILFORD	3,476,687,765	85.5%	7.2%	4.6%	1.9%	0.8%
RIDGEFIELD	5,531,189,707	82.3%	10.4%	4.0%	2.6%	0.7%
NEWTOWN	3,945,748,551	82.1%	7.7%	5.5%	2.7%	2.0%
TRUMBULL	5,163,146,851	76.0%	12.7%	4.8%	5.6%	0.9%
BRANFORD	3,360,416,724	75.0%	14.2%	6.1%	4.2%	0.6%
CHESHIRE	2,872,181,892	72.9%	14.3%	7.1%	4.8%	0.9%
NEW MILFORD	3,098,409,065	72.2%	12.7%	6.1%	5.4%	3.6%
SOUTHINGTON	4,044,463,136	71.4%	14.0%	7.5%	4.8%	2.3%
FARMINGTON	3,717,367,508	65.2%	22.9%	5.3%	6.4%	0.3%
NEWINGTON	2,700,123,381	64.9%	20.4%	7.3%	6.4%	1.0%
NORTH HAVEN	2,978,157,233	64.1%	20.2%	6.3%	8.2%	1.1%
WINDSOR	3,176,696,775	50.6%	27.4%	5.8%	15.4%	0.8%

TOWN OF NEWTOWN
GRAND LIST GROWTH SCENERIOS
2012 - 2013

FISCAL YEAR 2011 - 2012 TAXABLE NET ASSESSMENT
 (2011 - 2012 MILL RATE = 24.37)

3,869,990,324

FISCAL YEAR 2012 - 2013 TAXABLE NET ASSESSMENT:

ASSUMING AN INCREASE OVER PRIOR YEAR OF

	<u>TAXABLE NET ASSESS</u>	<u>INCREASE AMOUNT</u>	<u>"NEW" TAXES</u> <small>(USING 24.37)</small>
0.10%	3,873,860,314	3,869,990	94,312
0.20%	3,877,730,305	7,739,981	188,623
0.30%	3,881,600,295	11,609,971	282,935
0.40%	3,885,470,285	15,479,961	377,247
0.50%	3,889,340,276	19,349,952	471,558
0.60%	3,893,210,266	23,219,942	565,870
0.70%	3,897,080,256	27,089,932	660,182
0.80%	3,900,950,247	30,959,923	754,493
0.90%	3,904,820,237	34,829,913	848,805
1.00%	3,908,690,227	38,699,903	943,117
1.25%	3,918,365,203	48,374,879	1,178,896
1.50%	3,928,040,179	58,049,855	1,414,675
1.75%	3,937,715,155	67,724,831	1,650,454
2.00%	3,947,390,130	77,399,806	1,886,233

Municipal Initiatives to Reduce/Contain costs and Improve Government Efficiency

- 1) Change from a premium based to a self-funded employee medical benefits program;
- 2) Continuous examination of and activity in the medical benefits market to achieve best price and service delivery;
- 3) Recalibration of the rate of return and wage assumptions in the municipal employee pension plan to reflect the current economic conditions and ensure that the plan is funded at an appropriate level;
- 4) Allocation of resources for road improvement based on actual data collected from on-site reviews of road conditions on five attributes, including, drainage, sightlines, surface conditions;
- 5) Development of a comprehensive financial plan made up of policies and best practices related to fund balance, use of capital non-recurring, reduction of debt, and management of a contingency or reserve account for the BoE;
- 6) Creation of a model for forecasting;
- 7) Planned replacement schedule for capital items such as bridges, based on assessment of conditions and available resources;
- 8) Development of the annual capital improvement plan based on available resources within the debt cap;
- 9) Transfer of responsibilities from private contractor management of the Fairfield Hills Campus to town departments;
- 10) Initiation of a five-town study for regionalizing communications and dispatch;
- 11) Initiation of an organizational analysis and consolidation feasibility study in collaboration with the education department;
- 12) Upcoming space needs study to assess municipal space needs, including the reuse/repurposing of existing facilities.

Epl 5/12/2011

2011 - 2012

CHANGES TO REVENUE ESTIMATES:

002 - 0105	MANUFACTURING EQUIPMENT REIMBURSEMENT	\$	192,643
002 - 0138	STATE REVENUE SHARING	\$	197,670
002 - 0110	TOWN CLERK CONVEYANCE	\$	(390,313)
	Net Effect	<u>\$</u>	<u>-</u>



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May 3, 2011

**PLEASE DELIVER IMMEDIATELY TO MAYOR, FIRST SELECTMAN,
CITY/TOWN MANAGER & FINANCE DIRECTOR**

**FY2012-FY2013 Adopted State Budget Impact on:
Newtown**

On May 3, 2011, the State Senate passed a budget for the FY2012-FY2013 biennium. The House is expected to pass it later today or early tomorrow. **Below please find a summary of the estimated statewide changes to major municipal grants.**

Grant:	Current Year (FY2011)	Adopted (FY2012)	Adopted v. Current Year
	(\$)	(\$)	(\$)
Education Cost Sharing	\$1.89 billion	\$1.89 billion	No change
Excess Cost – Student Based	\$139.8 million	\$139.8 million	No change
Magnet Schools	\$174.1 million	\$215.9 million	\$41.8 million
Priority School Districts	\$117.2 million	\$116.6 million	-\$600,000
Pequot-Mohegan Grant	\$61.8 million	\$61.8 million	No change
PILOT: Colleges & Hospitals	\$115.4 million	\$115.4 million	No change
PILOT: Manuf. Machinery/Equip.	\$47.9 million	\$48.9 million	\$1.0 million
PILOT: State- Owned Property	\$73.5 million	\$73.5 million	No change
Property Tax Relief (see note below)	\$0.0	\$44.4 million (est.)	\$44.4 million
Town Aid Road Grant	\$30 million	\$30 million	No change

A portion of the new revenue from the increased Sales Tax (0.1%) and all of the increased state portion of the Real Estate Conveyance Tax (0.25%) would be pooled to fund the new Property Tax Relief grants, which would be distributed through a combination of the Property Tax Relief Fund formula and the population in each municipality.

PILOT MME estimates below are for the municipal portion only. They do not include payments to special taxing districts.

Please note that grants to individual towns and cities may vary due to changes in grant formula elements.

Below is CCM's preliminary analysis of the impacts on Newtown under this plan for certain key grant programs.*

Grant:	Current Year (FY2011)	Adopted (FY2012)	Adopted v. Current Year	
	(\$)	(\$)	(\$)	(%)
Education				
Adult Education	\$3,394	\$3,702	\$ 308	9.1%
ECS Grant	\$4,309,646	\$4,309,646	\$ 0	0.0%
Non-public School Transportation	\$15,037	\$16,473	\$1,436	9.6%
Public School Transportation	\$79,324	\$81,383	\$2,059	2.6%
Sub-Total: Education	\$4,407,401	\$4,411,204	\$3,803	0.1%
Non-Education				
Local Capital Improvement	\$191,605	\$191,605	\$ 0	0.0%
Pequot-Mohegan Grant	\$684,286	\$630,760	\$-53,526	- 7.8%
PILOT: Colleges & Hospitals	\$ 0	\$ 0	\$ 0	
PILOT: MME	\$192,643	\$192,643	\$ 0	0.0%
PILOT: State-Owned Property	\$912,401	\$887,741	\$-24,661	- 2.7%
Property Tax Relief	\$ 0	\$197,670	\$197,670	
Town Aid Road Grant	\$234,339	\$234,339	\$ 0	0.0%
Sub-Total: Non-Education	\$2,215,274	\$2,334,758	\$119,484	5.4%
Total: Education & Non-Education	\$6,622,675	\$6,745,962	\$123,287	1.9%

*Some grants are not listed because town-by-town amounts are not currently available. Many of these grants will be featured in CCM's detailed budget analysis

Notes to Individual Grants for FY2012:

- **Adult Education** - \$21.0 million statewide (\$420,000 increase from FY2011).
- **ECS** - \$1.89 billion statewide (no change from FY2011).
- **Non-Public School Transportation** - \$3.6 million statewide (\$400,000 reduction from FY2011).
- **Public School Transportation** - \$25.8 million statewide (\$2.9 million reduction from FY2011).
- **LoCIP** - \$30 million statewide (no change from FY2011).
- **Pequot/Mohegan** - \$61.8 million statewide (no change from FY2011).
- **PILOT: Colleges and Hospitals** - \$115.4 million statewide (no change from FY2011).
- **PILOT: State-Owned Property** - \$73.5 million statewide (no change from FY2011).
- **Town Aid Road** - \$30 million statewide (no change from FY2011).

###

If you have any questions, please call George Rafael or Jim Finley of CCM at (203) 498-3000.

Transfer Policy

Wed 4/6/2011 11:38 AM

From: Kortze, John

To: William Hart

Cc: Bob Tait (finance.director@newtown-ct.gov), Harrison Waterbury (harrison.waterbury@sbcglobal.net), James Gaston (OKJT@aol.com), jkearney19@aol.com, Martin Gersten (mjglaw@aol.com), Michael Portnoy (mike@trustadvisors.net), Susan Marcinek

Bill,

I noticed you had the transfer issue on your agenda last evening labeled "first read"

Do you have a draft of what was presented?

Can we discuss the draft and will you be seeking input from the BOF, as promised, prior to your final approval?

Let me know how we can jointly work to resolve the outstanding issue.

John

RE: BOE Transfer Policy Draft

Tue 4/12/2011 4:20 PM

From: Kortze, John
To: William Hart
Cc: susan.marcinek@newtown-ct.gov

Let me take a look and get back to you. I probably wont be able to do so tonight...and "first reading" seem to be still preliminary.

My preference would be to run the draft by the BOF and get back to you formally.

I will say that I read the original you just sent after your last meeting and there definitely seems to be improvements...but a few holes as well that could easily be addressed.

Our concern is that its consistent with the statute and prudent, allowing oversight , transparency and accountability.

Hopefully you wont be voting tonight, and given the time its taken, a few more weeks wont kill us. It will also provide the BOF a look as well. I'd also like to run it by the auditor.

Hopefully that is doable. Please confirm and forward any changes you make tonight and I'll add it to our next agenda.

Thanks for the update.

John

From: William Hart [mailto:whartboe@gmail.com]
Sent: Tuesday, April 12, 2011 4:02 PM
To: Kortze, John
Subject: FW: BOE Transfer Policy Draft

Sorry, hit send too quickly, forgot to attach the file.

From: William Hart [mailto:whartboe@gmail.com]
Sent: Tuesday, April 12, 2011 4:01 PM
To: 'Kortze, John'
Subject: BOE Transfer Policy Draft

John,

Attached is the transfer policy as we left it last week. It is on our agenda again tonight. Since we modified it last week, we are back to the "first reading".

The changes from the current policy are highlighted in yellow. The most significant change, from my prospective, is at the end of the second paragraph. It requires the Superintendent to come to the board when making any additions to headcount. That should give us good control inside "100 Salaries" object code.

Bill

RE: BOE Transfer Policy Draft

Thu 4/14/2011 1:05 PM

From: Kortze, John
To: William Hart
Cc: susan.marcinek@newtown-ct.gov

Bill,

I added it to our agenda and will be running it by the auditor. I must admit that your last sentence was discouraging, but I think our input will be based on compliance and requirements as apposed to just advice.

As I mentioned, there are obvious good changes and a few holes in the new language and our concern is that we are both compliant as well exercising prudent oversight, in which we do play a role.

Lack of clarity and oversight can only lead to problems.

John

From: William Hart [mailto:whartboe@gmail.com]
Sent: Tuesday, April 12, 2011 4:31 PM
To: Kortze, John
Subject: RE: BOE Transfer Policy Draft

John,

I don't think the delay will cause any problem. We cannot formally adopt the policy tonight because we have to have 2 "readings" of the policy, at least 14 days apart, and since we changed the wording last week this would put us back to the first reading. If we can come to agreement on the wording tonight, I don't think the board would object to waiting for advice from the BOF, though of course there is no guarantee that they would take the advice.

I'll send you an update after tonight.

Bill

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Sent: Tuesday, April 12, 2011 4:20 PM
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Subject: RE: BOE Transfer Policy Draft

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Subject: FW: BOE Transfer Policy Draft
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RE: BOE Transfer Policy Draft

Fri 4/15/2011 12:49 PM

From: Kortze, John
To: William Hart
Cc: susan.marcinek@newtown-ct.gov

Thanks for the clarification. I understand but we also need a collective understanding as well. I'm quite confident that we are not interested in any "abdication of authority" . To the contrary, this whole issue is about just that...authority and responsibility. I thought it would be helpful to take a look what other districts have in place, so I've been trying to see when I have a free moment. Hopefully I'll have some info by our BOF meeting for some added background that we can draw from.

Have a good weekend.

From: William Hart [mailto:whartboe@gmail.com]
Sent: Friday, April 15, 2011 11:58 AM
To: Kortze, John
Cc: susan.marcinek@newtown-ct.gov
Subject: RE: BOE Transfer Policy Draft

John,

At our meeting it was decided to send the transfer policy back to the subcommittee. They wanted to do some further wordsmithing. I believe that they plan to complete that work by our next full board meeting on 5/3. The draft policy was otherwise unchanged during the meeting.

John, I agree with you that we need to have appropriate clarity and oversight. The last sentence in my previous message was simply an acknowledgement by me of the concerns that the Board may have about any apparent abdication of its authority. I want to ensure that we are all working together, but we have to bring everyone along one step at a time.

Bill

From: Kortze, John [mailto:john.kortze@wellsfargoadvisors.com]
Sent: Thursday, April 14, 2011 1:06 PM
To: William Hart
Cc: susan.marcinek@newtown-ct.gov
Subject: RE: BOE Transfer Policy Draft

Bill,

I added it to our agenda and will be running it by the auditor. I must admit that your last sentence was discouraging, but I think our input will be based on compliance and requirements as apposed to just advice. As I mentioned, there are obvious good changes and a few holes in the new language and our concern is that we are both compliant as well exercising prudent oversight, in which we do play a role. Lack of clarity and oversight can only lead to problems.

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Bill

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3-202

BUDGET PROCEDURES & MAJOR OBJECT CODE TRANSFERS

In accordance with Connecticut General Statutes §10-222, the Newtown Board of Education shall prepare an itemized estimate of its budget each year for submission to the Board of Finance and the Legislative Council for review and appropriation. Such budget estimate shall include, but is not limited to, the following major object code categories:

100	Salaries
200	Employee Benefits
300	Professional Services
400	Purchased Property Services
500	Other Purchased Services
600	Supplies
700	Property
800	Other/misc.

Following the annual appropriation, the Board of Education shall meet and revise such itemized estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the superintendent or his designee in the development, administration and monitoring of the budget. The superintendent shall present for Board approval any proposed additional certified staff that exceeds the staffing summary approved concurrent with the fiscal year budget.

The superintendent and/or his designee shall be responsible for administering and monitoring the budget through the course of the year. The superintendent or his designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform to the requirements for State and Federal accounting reports. A monthly budget report shall be prepared in the same format as the annual object detail budget (as a minimum), showing for each major object code line item, the appropriated budget amount, transfers, expenditure to date, encumbered amounts, and current balance.

Such budget report shall be presented to the Board of Education at the regularly scheduled meeting in the month following the period for which such report is prepared, except the year end report which shall be completed and presented by the end of August. The year end report shall reflect all major object codes in positive balance.

Based on expenditures, encumbrances, and budget projections, the superintendent or designee shall recommend to the Board of Education transfers from one major object code to another as needed (as set forth above). Transfers are required when major object code expenditures, encumbrances and projected need exceed \$10,000 or 5% of the current account allocation, whichever is greater. Any movement by the

Board to expend funds that would otherwise render a major object code in a negative balance shall be preceded by a Motion to Transfer Funds between major object codes to maintain a positive balance in the account from which the funds will be expended.

For effective and efficient administration of day-to-day operations, budget transfer authority is granted to the superintendent or the director of business, as his designee, under the following restrictions:

1. Between detail accounts within an object summary category as presented in the annual budget, i.e. Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property, Other/misc. , and
2. Funds from any line item in an amount less than \$50,000 under emergency conditions if the urgent need for the transfer prevents the Board of Education from meeting in a timely fashion to consider such transfer.

All emergency transfers and all those beyond detail accounts within an object summary category will be presented to the Board of Education and announced at its next regularly scheduled meeting.

The Board of Education shall not expend more than the amount of the total appropriation and the amount of money received from other sources for school purposes. If any occasion arises whereby additional funds are needed by the Board of Education, the chairperson of the Board of Education shall notify the Board of Finance and submit a request for such necessary additional funds. No additional funds shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

Reference: C.G.S 10-222

Adopted 6/14/88

Updated 8/1/89, 12/12/95, 8/6/02

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
MARCH 31, 2011**

SUMMARY

The attached financial report shows the latest BOE position as of the end of March. Any event that will negatively impact our budget as the school year progresses will be addressed and brought forward immediately.

This has been a challenging month in determining where our balances for transfers are. The most significant need has resulted from the receipt of invoices for the winter snow removal services. We also tried to address the needs in transportation and tuition but were only able to partially fund some of the transportation. These remaining shortages will not be able to be covered until we receive the \$365,812 balance of the excess cost grant.

The report has an additional column titled "Current Transfers" added to reflect the recommendations herein to provide balance to the extent possible. This current column will be combined with the YTD transfers for next month's report and the current column will disappear if there are no further transfer recommendations. Looking at the summary object report you can see that there are four negative and two positive transfers. However, when you view pages 2-4 you will see 16 negative transfers required to cover the two accounts in need.

The budget is extremely tight now and requires more attention than before. The only individual object line item at this time that indicates a negative balance in the main object category is the other purchased service line that includes both tuition and transportation (page 4).

As we approach year end, the budget will continue to be monitored very closely. With this in mind, the account categories that have impacted our financial condition, and the corresponding transfer recommendations from the prior report, are listed below.

EXPENSE CATEGORY CONDITIONS

100 SALARIES

A transfer out amount of \$160,000 is recommended to help cover some of the snow removal costs. Seven expense category accounts were required to contribute to this effort. These adjustments are detailed on page 2 of the monthly report. The amount of \$40,000 will come from the teacher's line, \$3,000 from activities, \$12,000 from the balance of the reduction of the supervisor, \$6,000 from delayed clerical hiring, \$44,000 from educational assistants as a result of the Excess Cost Grant, \$4,000 from custodial and \$51,000 from special education salaries again as a result of the Excess Cost Grant.

200 EMPLOYEE BENEFITS

A transfer of \$31,000 will be made to snow costs from two benefit balances. One from the medical dental balance, which has been evident for awhile, and the second from the amount we were holding for the worker's compensation audit that the town paid on our behalf. The remaining balance may vary minimally due to changes in employee contributions for their insurances.

300 PROFESSIONAL SERVICES

This is a series of accounts we will need to watch carefully as the year continues. Legal services for Special Ed and accommodation hearings continue to occur as well as medical and psychological evaluations that seem to be increasing. The estimated balance has dropped by \$55,000 since the February estimates. Professional education services that cover cost of our staff training will contribute \$6,000 to the overall transfer need.

400 PURCHASED PROPERTY SERVICES

Projection is that \$245,000 is needed due to the snow removal costs. Utilities will provide \$12,000. Rentals will contribute \$5,100 and Building and Grounds will provide \$12,000 due to reduced need for dumpsters.

500 OTHER PURCHASED SERVICES

The largest need depicted for \$320,550 is for Special Education out of district placements. Transportation is included in this group and is expected to have a need for at least another \$104,000 after the limited transfer. The balance of \$24,900 is offered, which has been available since the beginning of the year in property and liability insurance.

600 SUPPLIES

Current planning assumes full expenditure of instructional, medical, office and plant supplies at this time. Electricity will provide \$40,000 and fuel oil \$35,000 to our current snow and transportation needs. Please note that we have "still not" received a gas bill from Yankee Gas for the High School. This may be cause for mild nervousness.

700 PROPERTY

No changes at this time.

800 MISECELLANEOUS

No changes 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 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.
- YTD Transfers - identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.
- Current Transfers – identifies the recommended cross object codes for current month action.
- 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 shortages.
- Anticipated Obligations – provides a method to forecast expense category fund balances that have not been 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 and all other town submittals. Current year receipts results from the state reporting done in December. We receive notice of what we are eligible for late in February or early March.

Magnet Transportation Grant – provides reimbursement of \$1,300 for local students attending approved magnet school programs. The estimated grant is \$49,400 for this year.

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

April 11, 2011

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 3/31/2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			2010 - 2011	2011						
GENERAL FUND BUDGET										
100	SALARIES	\$ 42,544,522	\$ (91,000)	\$ (160,000)	\$ 41,689,304	\$ 26,654,699	\$ 14,483,680	\$ 550,925	\$ 536,500	\$ 14,425
200	EMPLOYEE BENEFITS	\$ 10,725,687	\$ (73,000)	\$ (31,000)	\$ 10,611,069	\$ 8,436,222	\$ 2,164,537	\$ 10,310	\$ 2,288	\$ 8,022
300	PROFESSIONAL SERVICES	\$ 552,878	\$ 248,000	\$ (6,000)	\$ 794,878	\$ 478,667	\$ 133,809	\$ 182,402	\$ 173,500	\$ 8,902
400	PURCHASED PROPERTY SERV.	\$ 2,070,063	\$ (24,000)	\$ 216,500	\$ 2,262,563	\$ 1,595,395	\$ 326,157	\$ 341,011	\$ 341,000	\$ 11
500	OTHER PURCHASED SERVICES	\$ 6,231,040	\$ -	\$ 55,500	\$ 6,286,540	\$ 4,215,623	\$ 1,735,739	\$ 335,178	\$ 748,000	\$ (412,822)
600	SUPPLIES	\$ 4,774,128	\$ (60,000)	\$ (75,000)	\$ 4,639,128	\$ 2,803,189	\$ 972,859	\$ 863,080	\$ 841,534	\$ 21,546
700	PROPERTY	\$ 230,588	\$ -	\$ -	\$ 230,588	\$ 219,602	\$ 7,902	\$ 3,084	\$ 3,045	\$ 39
800	MISCELLANEOUS	\$ 65,828	\$ -	\$ -	\$ 65,828	\$ 52,228	\$ 375	\$ 13,225	\$ 10,000	\$ 3,225
TOTAL GENERAL FUND BUDGET		\$ 67,194,734	\$ -	\$ -	\$ 66,579,898	\$ 44,455,623	\$ 19,825,059	\$ 2,299,216	\$ 2,655,867	\$ (356,651)
ARRA STABILIZATION GRANTS										
100	SALARIES				\$ 604,218	\$ 388,242	\$ 213,184	\$ 2,792	\$ 2,792	\$ 0
200	EMPLOYEE BENEFITS				\$ 10,618	\$ 10,618	\$ -	\$ -	\$ -	\$ -
TOTAL ARRA - STABILIZATION		\$ -	\$ -	\$ -	\$ 614,836	\$ 398,860	\$ 213,184	\$ 2,792	\$ 2,792	\$ 0
GRAND TOTAL		\$ 67,194,734	\$ -	\$ -	\$ 67,194,734	\$ 44,854,483	\$ 20,038,243	\$ 2,302,008	\$ 2,658,659	\$ (356,651)
<p>Excess Cost Grant Reimbursement Offset \$1,637,935 local estimated as 80% reimbursement, initial payment distributed in accounts. Balance due June \$365,812</p> <p>Net Projected Balance \$ 9,161</p>										

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 3/31/2011

OBJECT CODE	EXPENSE CATEGORY	YTD			CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
		APPROVED BUDGET	TRANSFERS 2010 - 2011	CURRENT TRANSFERS						
100	SALARIES									
	Administrative Salaries	\$ 2,754,132	\$ 52,561	\$	\$ 2,806,693	\$ 2,118,973	\$ 688,203	\$ (483)	\$ -	\$ (483)
	Teachers & Specialists Salaries	\$ 29,278,930	\$ (119,561)	\$ (40,000)	\$ 28,907,237	\$ 17,753,459	\$ 11,106,527	\$ 47,251	\$ 30,000	\$ 17,251
	Early Retirement	\$ 24,000	\$ -	\$	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 77,044	\$ (4,000)	\$	\$ 73,044	\$ 60,055	\$ 9,578	\$ 3,410	\$ 3,400	\$ 10
	Homebound & Tutors Salaries	\$ 188,088	\$ -	\$	\$ 188,088	\$ 135,278	\$ 30,401	\$ 22,409	\$ 25,000	\$ (2,591)
	Certified Substitutes	\$ 568,268	\$ -	\$	\$ 568,268	\$ 408,299	\$ 60,363	\$ 99,607	\$ 103,000	\$ (3,393)
	Coaching/Activities	\$ 535,533	\$ -	\$ (3,000)	\$ 532,533	\$ 242,027	\$ 11,250	\$ 279,256	\$ 279,000	\$ 255
	Staff & Program Development	\$ 142,484	\$ (10,000)	\$	\$ 132,484	\$ 93,041	\$ 37,623	\$ 1,820	\$ 3,000	\$ (1,180)
	CERTIFIED SALARIES	\$ 33,568,479	\$ (81,000)	\$ (43,000)	\$ 33,232,347	\$ 20,835,132	\$ 11,943,946	\$ 453,270	\$ 443,400	\$ 9,870
	Supervisors/Technology Salaries	\$ 638,944	\$ (34,042)	\$ (12,000)	\$ 592,902	\$ 436,851	\$ 155,922	\$ 129	\$ -	\$ 129
	Clerical & Secretarial salaries	\$ 1,881,644	\$ 41,600	\$ (6,000)	\$ 1,917,244	\$ 1,339,148	\$ 575,937	\$ 2,158	\$ -	\$ 2,158
	Educational Assistants	\$ 1,780,080	\$ -	\$ (44,000)	\$ 1,343,994	\$ 870,324	\$ 473,398	\$ 272	\$ -	\$ 272
	Nurses & Medical advisors	\$ 538,136	\$ -	\$	\$ 538,136	\$ 367,411	\$ 170,685	\$ 40	\$ 6,000	\$ (5,960)
	Custodial & Maint Salaries	\$ 2,734,065	\$ -	\$ (4,000)	\$ 2,730,065	\$ 1,919,447	\$ 790,109	\$ 20,509	\$ 21,000	\$ (491)
	Bus Drivers salaries	\$ 17,568	\$ (17,558)	\$	\$ 10	\$ -	\$ -	\$ 10	\$ -	\$ 10
	Careers/job salaries	\$ 100,692	\$ -	\$	\$ 100,692	\$ 73,501	\$ 22,850	\$ 4,341	\$ 3,500	\$ 841
	Special Education Svcs Salaries	\$ 793,011	\$ -	\$ (51,000)	\$ 742,011	\$ 427,528	\$ 313,237	\$ 1,246	\$ -	\$ 1,246
	Attendance & Security Salaries	\$ 145,140	\$ -	\$	\$ 145,140	\$ 114,278	\$ 30,041	\$ 821	\$ 600	\$ 221
	Extra Work - Non-Cart	\$ 85,400	\$ -	\$	\$ 85,400	\$ 57,356	\$ 7,555	\$ 20,489	\$ 17,000	\$ 3,489
	Custodial & Maint. Overtime	\$ 213,363	\$ -	\$	\$ 213,363	\$ 179,201	\$ -	\$ 34,162	\$ 34,000	\$ 162
	Civic activities/Park & Rec	\$ 48,000	\$ -	\$	\$ 48,000	\$ 34,523	\$ -	\$ 13,477	\$ 11,000	\$ 2,477
	NON-CERTIFIED SALARIES	\$ 8,976,043	\$ (10,000)	\$ (117,000)	\$ 8,456,957	\$ 5,819,567	\$ 2,539,735	\$ 97,655	\$ 93,100	\$ 4,555
	SUBTOTAL SALARIES	\$ 42,544,522	\$ (91,000)	\$ (160,000)	\$ 41,689,304	\$ 26,654,699	\$ 14,483,680	\$ 550,925	\$ 536,500	\$ 14,425

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 9/30/2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS 2010 - 2011	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
200	EMPLOYEE BENEFITS									
	Medical & Dental Expenses	\$ 8,311,828	\$ -	\$ (25,500)	\$ 8,275,710	\$ 6,623,438	\$ 2,155,462	\$ (503,190)	\$ (507,961)	\$ 4,771
	Life Insurance	\$ 81,477	\$ -	\$ -	\$ 81,477	\$ 61,302	\$ -	\$ 20,175	\$ 20,884	\$ (709)
	FICA & Medicare	\$ 1,257,285	\$ -	\$ -	\$ 1,257,285	\$ 822,972	\$ -	\$ 434,313	\$ 431,000	\$ 3,313
	Pensions	\$ 407,215	\$ 2,000	\$ -	\$ 409,215	\$ 399,340	\$ 9,075	\$ 800	\$ 465	\$ 335
	Unemployments & Employee Assmt.	\$ 196,241	\$ (35,000)	\$ -	\$ 161,241	\$ 103,099	\$ -	\$ 58,142	\$ 57,900	\$ 242
	Workers Compensation	\$ 471,641	\$ (40,000)	\$ (5,500)	\$ 426,141	\$ 426,071	\$ -	\$ 70	\$ -	\$ 70
	SUBTOTAL EMPLOYEE BENEFITS	\$ 10,725,687	\$ (73,000)	\$ (31,000)	\$ 10,611,689	\$ 8,436,222	\$ 2,164,537	\$ 10,310	\$ 2,288	\$ 8,022
300	PROFESSIONAL SERVICES									
	Professional Services	\$ 336,167	\$ 248,000	\$ -	\$ 584,167	\$ 350,537	\$ 121,307	\$ 112,324	\$ 103,500	\$ 8,824
	Professional Educational Ser.	\$ 216,711	\$ -	\$ (6,000)	\$ 210,711	\$ 128,130	\$ 12,502	\$ 70,079	\$ 70,000	\$ 79
	SUBTOTAL PROFESSIONAL SVCS	\$ 552,878	\$ 248,000	\$ (6,000)	\$ 794,878	\$ 478,667	\$ 133,809	\$ 182,402	\$ 173,500	\$ 8,902
400	PURCHASED PROPERTY SVCS									
	Buildings & Grounds Services	\$ 669,396	\$ -	\$ (12,000)	\$ 657,396	\$ 431,488	\$ 185,910	\$ 39,997	\$ 37,500	\$ 2,497
	Utility Services - Water & Sewer	\$ 126,950	\$ -	\$ (12,000)	\$ 114,950	\$ 74,346	\$ -	\$ 40,604	\$ 38,000	\$ 2,604
	Building, Site & Emergency Repairs	\$ 460,850	\$ -	\$ 245,600	\$ 706,450	\$ 647,450	\$ 5,559	\$ 53,441	\$ 65,000	\$ (11,559)
	Equipment Repairs	\$ 223,401	\$ -	\$ -	\$ 223,401	\$ 127,322	\$ 23,785	\$ 72,294	\$ 65,000	\$ 7,294
	Rentals - Building & Equipment	\$ 347,466	\$ (24,000)	\$ (5,100)	\$ 318,366	\$ 207,763	\$ 106,536	\$ 4,067	\$ 5,000	\$ (933)
	Building & Site Improvements	\$ 242,000	\$ -	\$ -	\$ 242,000	\$ 107,025	\$ 4,368	\$ 130,607	\$ 130,500	\$ 107
	SUBTOTAL PUR. PROPERTY SER.	\$ 2,070,063	\$ (24,000)	\$ 216,500	\$ 2,262,563	\$ 1,595,395	\$ 326,157	\$ 341,011	\$ 341,000	\$ 11

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 5/31/2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			2010 - 2011	CURRENT						
500 OTHER PURCHASED SERVICES										
	Contracted Services	\$ 325,851	\$ -	\$ -	\$ 325,851	\$ 246,695	\$ 53,569	\$ 25,586	\$ 22,000	\$ 3,586
	Transportation Services	\$ 4,111,456	\$ -	\$ 80,400	\$ 4,191,856	\$ 2,516,560	\$ 1,168,814	\$ 506,482	\$ 611,000	\$ (104,518)
	Insurance - Property & Liability	\$ 355,046	\$ -	\$ (24,900)	\$ 330,146	\$ 325,976	\$ -	\$ 4,170	\$ 4,000	\$ 170
	Communications	\$ 157,898	\$ -	\$ -	\$ 157,898	\$ 95,725	\$ 27,384	\$ 34,789	\$ 34,000	\$ 789
	Printing Services	\$ 58,274	\$ -	\$ -	\$ 58,274	\$ 19,427	\$ 9,291	\$ 29,556	\$ 26,000	\$ 3,556
	Tuition - Out of District	\$ 996,741	\$ -	\$ -	\$ 996,741	\$ 845,193	\$ 472,099	\$ (320,550)	\$ -	\$ (320,550)
	Student Travel & Staff Mileage	\$ 225,774	\$ -	\$ -	\$ 225,774	\$ 166,047	\$ 4,582	\$ 55,145	\$ 51,000	\$ 4,145
	SUBTOTAL OTHER PURCHASED SE	\$ 6,231,040	\$ -	\$ 55,500	\$ 6,286,540	\$ 4,215,623	\$ 1,735,739	\$ 335,178	\$ 748,000	\$ (412,822)
600 SUPPLIES										
	Instructional & Library Supplies	\$ 973,743	\$ -	\$ -	\$ 973,743	\$ 679,108	\$ 105,900	\$ 188,735	\$ 185,000	\$ 3,735
	Software, Medical & Office Sup.	\$ 175,528	\$ -	\$ -	\$ 175,528	\$ 78,836	\$ 6,906	\$ 89,786	\$ 85,000	\$ 4,786
	Plant Supplies	\$ 346,700	\$ -	\$ -	\$ 346,700	\$ 283,910	\$ 13,142	\$ 49,648	\$ 49,600	\$ 48
	Electric	\$ 1,623,865	\$ (40,000)	\$ (40,000)	\$ 1,543,865	\$ 969,188	\$ 529,277	\$ 45,400	\$ 35,434	\$ 9,966
	Propane & Natural Gas	\$ 483,150	\$ -	\$ -	\$ 483,150	\$ 85,248	\$ 3,600	\$ 394,302	\$ 394,000	\$ 302
	Fuel Oil	\$ 445,247	\$ (20,000)	\$ (35,000)	\$ 390,247	\$ 290,119	\$ 93,562	\$ 6,566	\$ 5,000	\$ 1,566
	Fuel For Vehicles & Equip.	\$ 383,114	\$ -	\$ -	\$ 383,114	\$ 169,600	\$ 212,745	\$ 769	\$ -	\$ 769
	Textbooks	\$ 342,781	\$ -	\$ -	\$ 342,781	\$ 247,180	\$ 7,728	\$ 87,874	\$ 87,500	\$ 374
	SUBTOTAL SUPPLIES	\$ 4,774,128	\$ (60,000)	\$ (75,000)	\$ 4,639,128	\$ 2,803,189	\$ 972,859	\$ 863,080	\$ 841,534	\$ 21,546

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 3/31/2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS 2010 - 2011	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
700	PROPERTY									
	Capital Improvements (Sewers)	\$ 124,177	\$ -	\$ -	\$ 124,177	\$ 124,177	\$ -	\$ 0	\$ -	\$ 0
	Technology Equipment	\$ 69,116	\$ -	\$ -	\$ 69,116	\$ 67,271	\$ -	\$ 1,845	\$ 1,845	\$ (0)
	Other Equipment	\$ 37,295	\$ -	\$ -	\$ 37,295	\$ 28,154	\$ 7,902	\$ 1,239	\$ 1,200	\$ 39
	SUBTOTAL PROPERTY	\$ 230,588	\$ -	\$ -	\$ 230,588	\$ 219,602	\$ 7,902	\$ 3,084	\$ 3,045	\$ 39
800	MISCELLANEOUS									
	Memberships	\$ 65,828	\$ -	\$ -	\$ 65,828	\$ 52,228	\$ 375	\$ 13,225	\$ 10,000	\$ 3,225
	SUBTOTAL MISCELLANEOUS	\$ 65,828	\$ -	\$ -	\$ 65,828	\$ 52,228	\$ 375	\$ 13,225	\$ 10,000	\$ 3,225
	TOTAL LOCAL BUDGET	\$ 67,194,734	\$ -	\$ -	\$ 66,579,898	\$ 44,455,623	\$ 19,825,059	\$ 2,299,216	\$ 2,655,867	\$ (356,651)

ARRA STABILIZATION GRANTS	REVENUE RECEIVED	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	\$ 604,218	\$ 388,242	\$ 213,184	\$ 2,792	\$ 2,792	\$ 0
TOTAL ARRA - STABILIZATION	\$ 604,218	\$ 388,242	\$ 213,184	\$ 2,792	\$ 2,792	\$ 0
TOTAL BUDGET ALL SOURCES	\$ 67,194,734	\$ 44,854,483	\$ 20,038,243	\$ 2,302,008	\$ 2,658,659	\$ (356,651)

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING 3/31/2011

OBJECT CODE	EXPENSE CATEGORY	YTD		CURRENT BUDGET	CURRENT TRANSFERS	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED PROJECTED OBLIGATIONS	BALANCE
		APPROVED BUDGET	2010 - 2011							
	<u>SCHOOL GENERATED FEES</u>									
	<u>HIGH SCHOOL FEES</u>									
	NUTRITY PROGRAM	\$8,000	\$8,000.00			\$8,000.00		\$0.00		100.00%
	PARKING PERMITS	\$20,000	\$20,000.00			\$20,000.00		\$0.00		100.00%
	PAY FOR PARTICIPATION IN SPORTS	\$84,800	\$59,232.00			\$59,232.00		\$25,568.00		69.85%
		\$112,800	\$87,232.00			\$87,232.00		\$25,568.00		77.33%
	<u>BUILDING RELATED FEES</u>									
	ENERGY - ELECTRICITY	\$626	\$0.00			\$0.00		\$626.00		0.00%
	HIGH SCHOOL POOL - OUTSIDE USAGE	\$9,400	\$0.00			\$0.00		\$9,400.00		0.00%
		\$10,026	\$0.00			\$0.00		\$10,026.00		0.00%
	MISCELLANEOUS FEES	\$280	\$105.50			\$105.50		\$174.50		37.68%
	<u>TOTAL SCHOOL GENERATED FEES</u>	\$123,106	\$87,337.50			\$87,337.50		\$35,768.50		70.94%

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
APRIL 30, 2011**

SUMMARY

The attached financial report shows the latest BOE position as of the end of April. Any event that will negatively impact our budget as the school year progresses will be addressed and brought forward immediately.

This report does not have any transfer recommendations. The only major object that is projecting a negative balance at this time is 500 Other Purchased Services, which includes the special education tuition and transportation accounts. The other object accounts are projecting positive balances for reasons detailed below.

The individual schools were instructed to cease purchasing by May 13. This report does not reflect all those remaining encumbrances, but gives us much better information as to where instructional related expenditures are likely to be.

With two months left to the fiscal year, the budget will be watched very closely and additional transfers and purchase recommendations will be made next month.

EXPENSE CATEGORY CONDITIONS

100 SALARIES

\$33,000 additional expense that is primarily due to expected tutoring requirements for expelled and special needs students.

200 EMPLOYEE BENEFITS

Balance dropped by \$3,500 due to additional expected unemployment compensation.

300 PROFESSIONAL SERVICES

An additional \$20,000 balance is expected as a result of individual unexpended school balances for staff training.

400 PURCHASED PROPERTY SERVICES

Another \$20,000 is expected to be available in the school equipment repair accounts.

500 OTHER PURCHASED SERVICES

The balance needed has increased by \$98,000 due to additional special education tuition and transportation. Part of this additional need will be covered by \$60,000 of excess cost grant revenue that will be applied to this line. (It currently is included in the line on the summary page below the balance line.)

600 SUPPLIES

The projected balance here is an additional \$147,000. This is made up of the following: \$46,000 Instructional Supplies; \$15,000 in office supplies; \$96,000 in natural gas (we finally got the high school billings corrected). The fuel for vehicles is expected to be short by \$12,000 due to more special needs transports and the town's new practice of billing actual gallons rather than a one time lump sum charge based on estimated gallons.

700 PROPERTY

No changes at this time.

800 MISECELLANEOUS

No changes at this time.

Next month will certainly allow us the ability to refine these numbers and perhaps make some recommendations for any use of balance. Some items that may be considered can be topping our oil tanks, starting building & site maintenance projects from next year's budget, equipment purchases, etc.

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 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.
- YTD Transfers - identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.

- Current Transfers – identifies the recommended cross object codes for current month action.
- 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 shortages.
- Anticipated Obligations – provides a method to forecast expense category fund balances that have not been 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 and all other town submittals. Current year receipts results from the state reporting done in December. We receive notice of what we are eligible for late in February or early March.

Magnet Transportation Grant – provides reimbursement of \$1,300 for local students attending approved magnet school programs. The estimated grant is \$49,400 for this year.

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

May 13, 2011

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING APRIL 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS 2010 - 2011	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE	
<u>GENERAL FUND BUDGET</u>										
100	SALARIES	\$ 42,544,522	\$ (251,000)	\$ 41,689,304	\$ 29,958,755	\$ 11,292,399	\$ 438,150	\$ 456,384	\$ (18,234)	
200	EMPLOYEE BENEFITS	\$ 10,725,687	\$ (104,000)	\$ 10,611,069	\$ 8,457,692	\$ 2,108,216	\$ 45,161	\$ 40,681	\$ 4,480	
300	PROFESSIONAL SERVICES	\$ 552,878	\$ 242,000	\$ 794,878	\$ 551,179	\$ 152,922	\$ 90,776	\$ 61,457	\$ 29,319	
400	PURCHASED PROPERTY SERV.	\$ 2,070,063	\$ 192,500	\$ 2,262,563	\$ 1,716,385	\$ 231,110	\$ 315,068	\$ 295,449	\$ 19,619	
500	OTHER PURCHASED SERVICES	\$ 6,231,040	\$ 55,500	\$ 6,286,540	\$ 4,973,218	\$ 1,362,651	\$ (49,329)	\$ 460,579	\$ (509,908)	
600	SUPPLIES	\$ 4,774,128	\$ (135,000)	\$ 4,639,128	\$ 3,363,070	\$ 728,636	\$ 547,422	\$ 378,451	\$ 168,971	
700	PROPERTY	\$ 230,588	\$ -	\$ 230,588	\$ 219,602	\$ 7,902	\$ 3,084	\$ 1,845	\$ 1,239	
800	MISCELLANEOUS	\$ 65,828	\$ -	\$ 65,828	\$ 52,998	\$ 128	\$ 12,702	\$ 8,000	\$ 4,702	
TOTAL GENERAL FUND BUDGET		\$ 67,194,734	\$ -	\$ 66,579,898	\$ 49,292,899	\$ 15,883,964	\$ 1,403,035	\$ 1,702,846	\$ (299,811)	
<u>ARRA STABILIZATION GRANTS</u>										
100	SALARIES			\$ 604,218	\$ 446,125	\$ 156,995	\$ 1,098	\$ 1,098	\$ (0)	
200	EMPLOYEE BENEFITS			\$ 10,618	\$ 10,618	\$ -	\$ -	\$ -	\$ -	
TOTAL ARRA - STABILIZATION		\$ -	\$ -	\$ 614,836	\$ 456,743	\$ 156,995	\$ 1,098	\$ 1,098	\$ (0)	
GRAND TOTAL		\$ 67,194,734	\$ -	\$ 67,194,734	\$ 49,749,642	\$ 16,040,959	\$ 1,404,133	\$ 1,703,944	\$ (299,811)	
Excess Cost Grant Reimbursement Offset									Balance due June	\$ 365,812
Net Projected Balance									\$	66,001

\$1,632,933 total estimated at 80% reimbursement, initial payment distributed in accounts.

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT
FOR THE MONTH ENDING APRIL 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS 2010 - 2011	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
100	SALARIES								
	Administrative Salaries	\$ 2,754,132	\$ 52,561	\$ 2,806,693	\$ 2,336,187	\$ 470,988	\$ (483)	\$ -	\$ (483)
	Teachers & Specialists Salaries	\$ -212,132	\$ (159,561)	\$ 28,907,237	\$ 19,999,355	\$ 8,878,398	\$ 29,484	\$ 14,484	\$ 15,000
	Early Retirement	\$ 24,000	\$ -	\$ 24,000	\$ 24,000	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 77,044	\$ (4,000)	\$ 73,044	\$ 63,248	\$ 6,386	\$ 3,410	\$ 3,400	\$ 10
	Homebound & Tutors Salaries	\$ 188,088	\$ -	\$ 188,088	\$ 165,377	\$ 54,358	\$ (31,647)	\$ 8,000	\$ (39,647)
	Certified Substitutes	\$ 568,268	\$ -	\$ 568,268	\$ 465,014	\$ 28,140	\$ 75,115	\$ 80,000	\$ (4,886)
	Coaching/Activities	\$ 535,533	\$ (3,000)	\$ 532,533	\$ 243,197	\$ 11,250	\$ 278,086	\$ 278,000	\$ 85
	Staff & Program Development	\$ 142,484	\$ (10,000)	\$ 132,484	\$ 100,363	\$ 16,783	\$ 15,337	\$ 16,000	\$ (663)
	CERTIFIED SALARIES	\$ 33,568,479	\$ (124,000)	\$ 33,232,347	\$ 23,396,742	\$ 9,466,303	\$ 369,301	\$ 399,884	\$ (30,583)
	Supervisors/Technology Salaries	\$ 638,944	\$ (46,042)	\$ 592,902	\$ 480,401	\$ 112,372	\$ 129	\$ -	\$ 129
	Clerical & Secretarial salaries	\$ 1,881,644	\$ 35,600	\$ 1,917,244	\$ 1,497,252	\$ 417,833	\$ 2,158	\$ -	\$ 2,158
	Educational Assistants	\$ -392,086	\$ (44,000)	\$ 1,343,994	\$ 1,023,585	\$ 327,373	\$ (6,964)	\$ -	\$ (6,964)
	Nurses & Medical advisors	\$ 538,136	\$ -	\$ 538,136	\$ 414,130	\$ 110,532	\$ 13,475	\$ 13,000	\$ 475
	Custodial & Maint Salaries	\$ 2,734,065	\$ (4,000)	\$ 2,730,065	\$ 2,117,232	\$ 596,336	\$ 16,497	\$ 8,000	\$ 8,497
	Bus Drivers salaries	\$ 17,568	\$ (17,558)	\$ 10	\$ -	\$ -	\$ 10	\$ -	\$ 10
	Career/Job salaries	\$ 100,692	\$ -	\$ 100,692	\$ 82,045	\$ 15,233	\$ 3,414	\$ 3,000	\$ 414
	Special Education Svcs Salaries	\$ 793,011	\$ (51,000)	\$ 742,011	\$ 519,930	\$ 221,699	\$ 382	\$ -	\$ 382
	Attendance & Security Salaries	\$ 145,140	\$ -	\$ 145,140	\$ 126,262	\$ 18,605	\$ 273	\$ -	\$ 273
	Extra Work - Non-Cert	\$ 85,400	\$ -	\$ 85,400	\$ 61,663	\$ 6,113	\$ 17,624	\$ 13,000	\$ 4,624
	Custodial & Maint. Overtime	\$ 213,363	\$ -	\$ 213,363	\$ 197,385	\$ -	\$ 15,978	\$ 16,000	\$ (22)
	Civic activities/Park & Rec	\$ 48,000	\$ -	\$ 48,000	\$ 42,128	\$ -	\$ 5,872	\$ 3,500	\$ 2,372
	NON-CERTIFIED SALARIES	\$ 8,976,043	\$ (127,000)	\$ 8,456,957	\$ 6,562,013	\$ 1,826,095	\$ 68,849	\$ 56,500	\$ 12,349
	SUBTOTAL SALARIES	\$ 42,544,522	\$ (251,000)	\$ 41,689,304	\$ 29,958,755	\$ 11,292,399	\$ 438,150	\$ 456,384	\$ (18,234)
			\$	\$ (604,218)					

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT
FOR THE MONTH ENDING APRIL 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			2010 - 2011	2011						
200	EMPLOYEE BENEFITS									
	Medical & Dental Expenses	\$ 8,311,828	\$ (25,500)	\$ 8,275,710	\$ 6,519,409	\$ 2,099,141	\$ (342,840)	\$ (347,625)	\$ 4,785	
	Life Insurance	\$ 81,477	-	\$ 81,477	\$ 68,263	-	\$ 13,214	\$ 13,756	\$ (542)	
	FICA & Medicare	\$ 1,257,285	-	\$ 1,257,285	\$ 926,382	-	\$ 330,903	\$ 327,503	\$ 3,400	
	Pensions	\$ 407,215	\$ 2,000	\$ 409,215	\$ 399,805	\$ 9,075	\$ 335	\$ -	\$ 335	
	Unemployment & Employee Assist.	\$ 196,241	\$ (35,000)	\$ 161,241	\$ 117,762	-	\$ 43,479	\$ 47,047	\$ (3,568)	
	Workers Compensation	\$ 471,641	\$ (45,500)	\$ 426,141	\$ 426,071	-	\$ 70	\$ -	\$ 70	
	SUBTOTAL EMPLOYEE BENEFITS	\$ 10,725,687	\$ (104,000)	\$ 10,611,069	\$ 8,457,692	\$ 2,108,216	\$ 45,161	\$ 40,681	\$ 4,480	
300	PROFESSIONAL SERVICES									
	Professional Services	\$ 336,167	\$ 248,000	\$ 584,167	\$ 414,397	\$ 131,014	\$ 38,756	\$ 31,000	\$ 7,756	
	Professional Educational Ser.	\$ 216,711	\$ (6,000)	\$ 210,711	\$ 136,782	\$ 21,909	\$ 52,020	\$ 30,457	\$ 21,563	
	SUBTOTAL PROFESSIONAL SVCS	\$ 552,878	\$ 242,000	\$ 794,878	\$ 551,179	\$ 152,922	\$ 90,776	\$ 61,457	\$ 29,319	
400	PURCHASED PROPERTY SVCS									
	Buildings & Grounds Services	\$ 669,396	\$ (12,000)	\$ 657,396	\$ 497,104	\$ 120,119	\$ 40,172	\$ 39,000	\$ 1,172	
	Utility Services - Water & Sewer	\$ 126,950	\$ (12,000)	\$ 114,950	\$ 81,241	-	\$ 33,709	\$ 31,109	\$ 2,600	
	Building, Site & Emergency Repairs	\$ 460,850	\$ 245,600	\$ 706,450	\$ 656,083	\$ 3,891	\$ 46,475	\$ 58,284	\$ (11,809)	
	Equipment Repairs	\$ 223,401	-	\$ 223,401	\$ 137,946	\$ 19,358	\$ 66,096	\$ 38,556	\$ 27,540	
	Rentals - Building & Equipment	\$ 347,466	\$ (29,100)	\$ 318,366	\$ 234,986	\$ 83,373	\$ 8	\$ -	\$ 8	
	Building & Site Improvements	\$ 242,000	-	\$ 242,000	\$ 109,025	\$ 4,368	\$ 128,607	\$ 128,500	\$ 107	
	SUBTOTAL PUR. PROPERTY SER.	\$ 2,070,063	\$ 192,500	\$ 2,262,563	\$ 1,716,385	\$ 231,110	\$ 315,068	\$ 295,449	\$ 19,619	

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING APRIL 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			TRANSFERS 2010 - 2011	2010 - 2011						
500	OTHER PURCHASED SERVICES									
	Contracted Services	\$ 325,851	\$ -	\$ -	\$ 325,851	\$ 268,581	\$ 49,757	\$ 7,514	\$ 14,500	\$ (6,986)
	Transportation Services	\$ 4,111,456	\$ 80,400	\$ 4,191,856	\$ 3,077,837	\$ 913,523	\$ 200,496	\$ 375,496	\$ (175,000)	
	Insurance - Property & Liability	\$ 355,046	\$ (24,900)	\$ 330,146	\$ 326,976	\$ -	\$ 3,170	\$ 3,000	\$ 170	
	Communications	\$ 157,898	\$ -	\$ 157,898	\$ 110,606	\$ 26,114	\$ 21,178	\$ 22,000	\$ (822)	
	Printing Services	\$ 58,274	\$ -	\$ 58,274	\$ 23,625	\$ 8,340	\$ 26,309	\$ 15,000	\$ 11,309	
	Tuition - Out of District	\$ 996,741	\$ -	\$ 996,741	\$ 979,344	\$ 360,833	\$ (343,435)	\$ -	\$ (343,435)	
	Student Travel & Staff Mileage	\$ 225,774	\$ -	\$ 225,774	\$ 186,250	\$ 4,084	\$ 35,440	\$ 30,583	\$ 4,857	
	SUBTOTAL OTHER PURCHASED SER.	\$ 6,231,040	\$ 55,500	\$ 6,286,540	\$ 4,973,218	\$ 1,362,651	\$ (49,329)	\$ 460,579	\$ (509,908)	
600	SUPPLIES									
	Instructional & Library Supplies	\$ 973,743	\$ -	\$ 973,743	\$ 730,201	\$ 94,788	\$ 148,754	\$ 98,713	\$ 50,041	
	Software, Medical & Office Sup.	\$ 175,528	\$ -	\$ 175,528	\$ 81,717	\$ 6,813	\$ 86,998	\$ 66,706	\$ 20,292	
	Plant Supplies	\$ 346,700	\$ -	\$ 346,700	\$ 293,185	\$ 15,562	\$ 37,953	\$ 37,900	\$ 53	
	Electric	\$ 1,623,865	\$ (80,000)	\$ 1,543,865	\$ 1,100,282	\$ 398,069	\$ 45,514	\$ 33,514	\$ 12,000	
	Propane & Natural Gas	\$ 483,150	\$ -	\$ 483,150	\$ 266,034	\$ 1,500	\$ 215,616	\$ 118,931	\$ 96,685	
	Fuel Oil	\$ 445,247	\$ (55,000)	\$ 390,247	\$ 358,085	\$ 35,819	\$ (3,657)	\$ (4,313)	\$ 656	
	Fuel For Vehicles & Equip.	\$ 383,114	\$ -	\$ 383,114	\$ 284,979	\$ 115,379	\$ (17,245)	\$ (5,000)	\$ (12,245)	
	Textbooks	\$ 342,781	\$ -	\$ 342,781	\$ 248,587	\$ 60,706	\$ 33,488	\$ 32,000	\$ 1,488	
	SUBTOTAL SUPPLIES	\$ 4,774,128	\$ (135,000)	\$ 4,639,128	\$ 3,363,070	\$ 728,636	\$ 547,422	\$ 378,451	\$ 168,971	

NEWTOWN BOARD OF EDUCATION

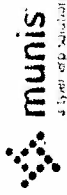
BUDGET SUMMARY REPORT

FOR THE MONTH ENDING APRIL 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			2010 - 2011	2011						
700	PROPERTY									
	Capital Improvements (Sewers)	\$ 124,177	\$ -	\$ -	\$ 124,177	\$ 124,177	\$ -	\$ 0	\$ -	\$ 0
	Technology Equipment	\$ 69,116	\$ -	\$ -	\$ 69,116	\$ 67,271	\$ -	\$ 1,845	\$ 1,845	\$ (0)
	Other Equipment	\$ 37,295	\$ -	\$ -	\$ 37,295	\$ 28,154	\$ 7,902	\$ 1,239	\$ -	\$ 1,239
	SUBTOTAL PROPERTY	\$ 230,588	\$ -	\$ -	\$ 230,588	\$ 219,602	\$ 7,902	\$ 3,084	\$ 1,845	\$ 1,239
800	MISCELLANEOUS									
	Memberships	\$ 65,828	\$ -	\$ -	\$ 65,828	\$ 52,998	\$ 128	\$ 12,702	\$ 8,000	\$ 4,702
	SUBTOTAL MISCELLANEOUS	\$ 65,828	\$ -	\$ -	\$ 65,828	\$ 52,998	\$ 128	\$ 12,702	\$ 8,000	\$ 4,702
	TOTAL LOCAL BUDGET	\$ 67,194,734	\$ -	\$ -	\$ 66,579,898	\$ 49,292,899	\$ 15,883,964	\$ 1,403,035	\$ 1,702,846	\$ (299,811)

ARRA STABILIZATION GRANTS	REVENUE RECEIVED	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
Salaries	\$ 604,218	\$ 446,125	\$ 156,995	\$ 1,098	\$ 1,098	\$ (0)
Employee Benefits	\$ 10,618	\$ 10,618	\$ -	\$ -	\$ -	\$ -
TOTAL ARRA - STABILIZATION	\$ -	\$ 456,743	\$ 156,995	\$ 1,098	\$ 1,098	\$ (0)

TOTAL BUDGET ALL SOURCES	\$ 67,194,734	\$ 49,749,642	\$ 16,040,959	\$ 1,404,133	\$ 1,703,944	\$ (299,811)
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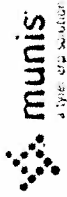
Town of Newtown
YTD BUDGET REPORT

YEAR TO DATE BUDGET REPORT 05/10/2011

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FOR 2011 12

	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01100 SELECTMEN							
01100 1001 SELECTMAN SALARY	97,333	0	97,333	82,358.76	.00	14,974.24	84.6%
01100 1002 EXEC ASST; HR ADMIN	99,850	0	99,850	85,000.09	.00	14,849.91	85.1%
01100 1007 TOWN HALL O.T., ED., LON	10,000	0	10,000	9,607.87	.00	392.13	96.1%
01100 2013 SELECTMEN EXPENSES	2,350	13,600	15,950	3,555.42	.00	12,394.58	22.3%
01100 4061 LEGAL SERVICES	60,000	0	60,000	45,000.00	.00	15,000.00	75.0%
01100 4063 LEGAL SERVICES-OTHER	70,000	100,000	170,000	168,339.61	.00	1,660.39	99.0%
TOTAL SELECTMEN	339,533	113,600	453,133	393,861.75	.00	59,271.25	86.9%
01105 SELECTMEN - OTHER							
01105 1002 CLERKS	36,650	0	36,650	28,190.00	.00	8,460.00	76.9%
01105 2011 OFFICE SUPPLIES	60,000	0	60,000	39,964.82	.00	20,035.18	66.6%
01105 2014 LEASING	63,875	0	63,875	50,796.34	.00	13,078.66	79.5%
01105 2015 LEGAL ADVERTISING	18,000	0	18,000	16,906.41	.00	1,093.59	93.9%
01105 2016 POSTAGE	63,000	0	63,000	31,823.79	.00	31,176.21	50.5%
01105 2024 COPIERS	38,000	0	38,000	24,470.97	.00	13,529.03	64.4%
01105 3051 REPAIR/MAINTENANCE	12,000	0	12,000	2,191.28	.00	9,808.72	18.3%
TOTAL SELECTMEN - OTHER	291,525	0	291,525	194,343.61	.00	97,181.39	66.7%
01110 SOCIAL SERVICES							
01110 1001 DIRECTOR-HUMAN SERVICES	51,389	0	51,389	43,483.00	.00	7,906.00	84.6%
01110 1002 SECRETARY	29,640	445	30,085	24,756.34	.00	5,328.66	82.3%
01110 2015 DUES, CONFERENCE, SUBS	100	0	100	100.00	.00	.00	100.0%
01110 2030 WELFARE ALLOTMENT	4,000	0	4,000	2,446.75	.00	1,553.25	61.2%
TOTAL SOCIAL SERVICES	85,129	445	85,574	70,786.09	.00	14,787.91	82.7%
01140 TAX COLLECTOR							
01140 1001 TAX COLLECTOR	62,819	0	62,819	51,613.88	.00	11,205.12	82.2%



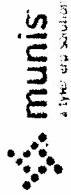
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Town of Newtown
YTD BUDGET REPORT

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FOR 2011 12

01140	TAX COLLECTOR	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01140	1002 CLERICAL	127,220	1,776	128,996	104,850.15	.00	24,145.85	81.3%
01140	2014 TRAVEL & DUES	950	0	950	331.00	.00	619.00	34.8%
	TOTAL TAX COLLECTOR	190,989	1,776	192,765	156,795.03	.00	35,969.97	81.3%
01160	PROBATE COURT	190,989	1,776	192,765	156,795.03	.00	35,969.97	
01160	2011 SUPPLIES	3,550	0	3,550	3,499.23	.00	50.77	98.6%
01160	3050 MAINTENANCE	500	0	500	500.00	.00	.00	100.0%
	TOTAL PROBATE COURT	4,050	0	4,050	3,999.23	.00	50.77	98.7%
01170	TOWN CLERK	4,050	0	4,050	3,999.23	.00	50.77	
01170	1001 TOWN CLERK	65,710	0	65,710	55,600.82	.00	10,109.18	84.6%
01170	1002 ASSISTANT TOWN CLERKS	98,501	1,478	99,979	80,024.63	.00	19,954.37	80.0%
01170	2015 DUES	3,000	0	3,000	1,997.00	.00	1,003.00	66.6%
01170	2026 INDEXING	47,500	0	47,500	37,503.78	.00	9,996.22	79.0%
01170	2028 VITAL STATISTICS	1,200	0	1,200	.00	.00	1,200.00	0%
01170	4003 ANNUAL REPORT	2,500	0	2,500	2,483.83	.00	16.17	99.4%
	TOTAL TOWN CLERK	218,411	1,478	219,889	177,610.06	.00	42,278.94	80.8%
01180	REGISTRARS	218,411	1,478	219,889	177,610.06	.00	42,278.94	
01180	1001 REGISTRARS	56,439	1,977	58,416	49,425.42	.00	8,990.64	84.6%
01180	1002 DEP. REGISTRARS/CLERK	18,025	-1,977	16,048	10,049.29	.00	5,998.65	62.6%
01180	1004 TYPIST-CANVASS CARDS	800	0	800	.00	.00	800.00	0%
01180	1005 REFERENDA	11,200	0	11,200	10,639.61	.00	560.39	95.0%
01180	1006 PRIMARIES	0	19,588	19,588	18,987.63	.00	600.00	96.9%
01180	1007 ELECTION WORKERS	21,225	0	21,225	20,817.75	.00	407.25	98.1%
01180	1009 MACHINE EXAMINER	2,000	0	2,000	1,910.00	.00	90.00	95.5%
01180	2014 EDUCATION & TRAINING	4,600	0	4,600	2,348.00	.00	2,252.00	51.0%
01180	2015 DUES	100	0	100	100.00	.00	.00	100.0%
	TOTAL REGISTRARS	114,389	19,588	133,977	114,277.70	.00	19,698.93	85.3%
	TOTAL EXPENSES	114,389	19,588	133,977	114,277.70	.00	19,698.93	



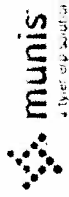
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Town of Newtown
YTD BUDGET REPORT

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FOR 2011 12

01190 TAX ASSESSOR	ORIGINAL APPROP	TRANFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01190 TAX ASSESSOR							
01190 1001 ASSESSOR	67,500	0	67,500	57,115.30	.00	10,384.70	84.6%
01190 1002 DEP ASSESSOR, DATA ENTRY	139,162	2,088	141,250	118,140.37	.00	23,109.63	83.6%
01190 2015 SCHOOL DUES, PUBLICATIONS	8,500	-75	8,425	3,148.00	.00	5,277.00	37.4%
01190 2034 SAFETY CLOTHS & ALLOWANC	0	75	75	75.00	.00	.00	100.0%
01190 4061 FIELD SERVICE	3,500	9,000	12,500	.00	.00	12,500.00	.0%
TOTAL TAX ASSESSOR	218,662	11,088	229,750	178,478.67	.00	51,271.33	77.7%
TOTAL EXPENSES	218,662	11,088	229,750	178,478.67	.00	51,271.33	
01200 FINANCE							
01200 1001 FINANCIAL DIRECTOR	125,000	0	125,000	105,769.18	.00	19,230.82	84.6%
01200 1002 CLERICAL	133,256	2,000	135,256	113,498.20	.00	21,757.80	83.9%
01200 1003 ASST FINANCIAL DIRECTOR	64,477	0	64,477	54,177.00	.00	10,300.00	84.0%
01200 2014 EDUCATION & TRAINING	3,000	0	3,000	2,942.28	.00	57.72	98.1%
01200 2015 SUBSCRIPTIONS	650	-160	490	363.48	.00	126.52	74.2%
01200 2017 TECHNOLOGY MAINTENANCE	1,500	2,185	3,685	3,685.00	.00	.00	100.0%
TOTAL FINANCE	327,883	4,025	331,908	280,435.14	.00	51,472.86	84.5%
TOTAL EXPENSES	327,883	4,025	331,908	280,435.14	.00	51,472.86	
01205 TECHNOLOGY DEPARTMENT							
01205 1001 TECHNOLOGY/GIS MANAGER	63,500	0	63,500	70,653.88	.00	12,846.12	84.6%
01205 1002 TECHNOLOGY ADMINISTRATIO	92,725	0	92,725	66,474.26	.00	26,250.74	71.7%
01205 2014 DUES, TRAVEL, & TRAINING	8,500	0	8,500	4,775.00	.00	3,725.00	56.2%
01205 3050 MAINTENANCE	85,400	0	85,400	62,777.33	.00	22,622.67	73.5%
01205 5080 CAPITAL	31,400	0	31,400	2,694.00	.00	28,706.00	8.6%
TOTAL TECHNOLOGY DEPARTMENT	301,525	0	301,525	207,374.47	.00	94,150.53	68.8%
TOTAL EXPENSES	301,525	0	301,525	207,374.47	.00	94,150.53	
01220 SENIOR SERVICES							
01220 1001 SENIOR SERVICES ADMINIST	116,401	857	117,258	92,199.57	.00	25,058.43	78.6%



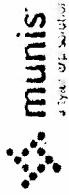
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Town of Newtown
YTD BUDGET REPORT

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FOR 2011 12

01220 SENIOR SERVICES	ORIGINAL APPROP	TRANSPRS/ADJUSTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01220 2017 DUES & TRAVEL	1,050	0	1,050	568.82	.00	481.18	54.2%
01220 2022 SENIOR CENTER OPERATE EX	27,000	0	27,000	23,536.88	.00	3,463.12	87.2%
01220 4061 MINI-BUS	135,500	0	135,500	112,916.70	.00	22,583.30	83.3%
TOTAL SENIOR SERVICES	279,951	857	280,808	229,221.97	.00	51,586.03	81.6%
TOTAL EXPENSES	279,951	857	280,808	229,221.97	.00	51,586.03	
01230 TOWN HALL BOARD OF MANAGERS							
01230 0000 TOWN HALL BOARD OF MANAG	170,000	0	170,000	170,000.00	.00	.00	100.0%
TOTAL TOWN HALL BOARD OF MANAGERS	170,000	0	170,000	170,000.00	.00	.00	100.0%
TOTAL EXPENSES	170,000	0	170,000	170,000.00	.00	.00	
01240 SOCIAL SECURITY							
01240 2001 UNEMPLOYMENT ACT	15,000	0	15,000	14,874.00	.00	126.00	99.2%
01240 2002 FICA	822,030	2,126	824,156	691,125.21	.00	133,030.79	83.9%
TOTAL SOCIAL SECURITY	837,030	2,126	839,156	705,999.21	.00	133,156.79	84.1%
TOTAL EXPENSES	837,030	2,126	839,156	705,999.21	.00	133,156.79	
01260 PENSION FUND							
01260 2001 TOWN & POLICE PLAN	767,330	0	767,330	767,330.00	.00	.00	100.0%
01260 2002 ELECTED OFFICIALS	15,774	0	15,774	15,774.00	.00	.00	100.0%
01260 2011 SERVICES & SUPPLIES	23,000	0	23,000	21,068.00	.00	1,932.00	91.6%
TOTAL PENSION FUND	806,104	0	806,104	804,172.00	.00	1,932.00	99.8%
TOTAL EXPENSES	806,104	0	806,104	804,172.00	.00	1,932.00	
01270 EMPLOYEE BENEFITS							
01270 2001 MEDICAL BENEFITS	3,194,054	-235,118	2,958,936	2,250,000.00	.00	708,936.00	76.0%
01270 2002 AGENCY COST SHARE	-235,118	235,118	0	.00	.00	.00	.0%
01270 2003 LIFE INSURANCE	32,000	5,942	41,942	33,447.89	.00	8,494.11	79.7%



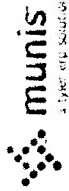
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Town of Newtown
YTD BUDGET REPORT

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FOR 2011 12

01270	EMPLOYEE BENEFITS	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01270	2004 LONG TERM DISABILITY	30,000	0	30,000	24,468.09	.00	5,531.91	81.6%
01270	2005 OPEB CONTRIBUTION	166,000	0	166,000	166,000.00	.00	.00	100.0%
01270	2006 MISC BENEFITS	27,500	0	27,500	14,948.50	.00	12,551.50	54.4%
	TOTAL EMPLOYEE BENEFITS	3,214,436	9,942	3,224,378	2,488,864.48	.00	735,513.52	77.2%
	TOTAL EXPENSES	3,214,436	9,942	3,224,378	2,488,864.48	.00	735,513.52	
01280	PROFESSIONAL ORGANIZATIONS							
01280	0000 HVCEO	17,123	0	17,123	17,123.00	.00	.00	100.0%
01280	0003 CCM	15,103	0	15,103	15,103.00	.00	.00	100.0%
01280	0004 NATIONAL LEAGUE OF CITIE	1,861	0	1,861	1,861.00	.00	.00	100.0%
01280	0005 COST	1,225	0	1,225	1,225.00	.00	.00	100.0%
01280	3000 REGIONAL BROWNFIELDS PAR	800	0	800	800.00	.00	.00	100.0%
	TOTAL PROFESSIONAL ORGANIZATIONS	36,112	0	36,112	36,112.00	.00	.00	100.0%
	TOTAL EXPENSES	36,112	0	36,112	36,112.00	.00	.00	
01300	COMMUNICATIONS							
01300	1001 FULL TIME OPERATORS	524,792	0	524,792	430,425.71	.00	94,366.29	82.0%
01300	1005 OVERTIME	80,000	0	80,000	62,781.47	.00	17,218.53	78.5%
01300	2015 TRAINING	17,800	0	17,800	6,316.65	.00	11,483.35	35.5%
01300	2034 UNIFORMS	3,000	0	3,000	2,633.01	.00	366.99	87.8%
01300	3050 RADIO SYSTEM MAINTENANCE	31,250	0	31,250	29,552.49	.00	1,697.51	94.6%
01300	4034 EQUIPMENT RENTAL	189,350	0	189,350	130,412.72	.00	58,937.28	68.9%
01300	4060 E911 CONTRACT SERVICE	4,222	0	4,222	1,903.73	.00	2,318.27	45.1%
	TOTAL COMMUNICATIONS	850,414	0	850,414	664,025.78	.00	186,388.22	78.1%
	TOTAL EXPENSES	850,414	0	850,414	664,025.78	.00	186,388.22	
01310	POLICE							
01310	1001 CHIEF OF POLICE	99,397	0	99,397	84,105.12	.00	15,291.88	84.6%
01310	1002 CAPTAIN	91,016	0	91,016	77,013.64	.00	14,002.36	84.6%
01310	1003 SWORN PERSONNEL	3,058,545	-15,000	3,043,545	2,519,248.13	.00	524,296.87	82.8%
01310	1004 CIVILIAN PERSONNEL	213,323	-24	213,299	180,101.85	.00	33,196.99	84.4%
01310	1005 POLICE OVERTIME	150,000	0	150,000	98,394.69	.00	51,605.31	65.6%



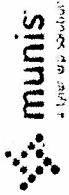
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Town of Newtown
YTD BUDGET REPORT

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FOR 2011 12

01310 POLICE	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01310 1006 OVERTIME-CIVILLIAN	0	24	24	24.16	.00	.00	100.0%
01310 1007 TRAFFIC GUARDS	17,458	0	17,458	12,915.76	.00	4,542.24	74.0%
01310 2008 EDUCATION	39,560	0	39,560	26,440.49	.00	13,119.51	66.8%
01310 2010 TELEPHONE/RADIO COMMUNIC	17,000	0	17,000	12,417.17	.00	4,582.83	73.0%
01310 2011 PROGRAM EQUIPMENT SUPPLI	20,000	0	20,000	13,862.83	.00	6,137.17	69.3%
01310 2015 POLICE RECRUITMENT	0	15,000	15,000	9,448.57	.00	5,551.43	63.0%
01310 2026 MISCELLANEOUS	4,500	0	4,500	4,106.12	.00	393.88	91.2%
01310 2034 UNIFORM ALLOWANCE	59,900	0	59,900	32,565.77	.00	27,334.23	54.4%
01310 2035 SERVICES	20,000	0	20,000	7,916.32	.00	12,083.68	39.6%
01310 4062 COMPUTER OPERATIONS	155,550	0	155,550	155,519.03	.00	30.97	100.0%
01310 5002 PATROL CARS	120,000	0	120,000	95,698.00	.00	24,302.00	79.7%
TOTAL POLICE	4,066,249	0	4,066,249	3,329,777.65	.00	736,471.35	81.9%
TOTAL EXPENSES	4,066,249	0	4,066,249	3,329,777.65	.00	736,471.35	
01320 FIRE							
01320 1001 MARSHALL FEES	135,000	0	135,000	111,054.20	.00	23,945.80	82.3%
01320 1005 SECRETARIAL FEES	35,971	540	36,511	30,887.73	.00	5,623.27	84.6%
01320 1014 MARSHALLS CAR ALLOWANCE	2,500	0	2,500	1,125.00	.00	1,375.00	45.0%
01320 2011 COMM & MARSHALLS SUPPLIE	3,000	0	3,000	1,553.63	.00	1,446.37	51.8%
01320 2012 FIRE CO GRANTS	135,000	0	135,000	135,000.00	.00	.00	100.0%
01320 2015 TRAINING, FIRE PREVENTIO	66,000	0	66,000	40,219.08	.00	25,780.92	60.9%
01320 2020 UTILITIES	125,000	0	125,000	89,843.36	.00	35,156.64	71.9%
01320 2021 FIREHOUSE MAINT & ALARM	16,500	5,000	21,500	17,439.29	.00	4,060.71	81.1%
01320 2022 RADIO & PAGER SERVICE	24,950	-5,000	19,950	12,769.55	.00	7,180.45	64.0%
01320 2028 HYDRANTS	64,000	0	64,000	31,580.25	.00	32,419.75	49.3%
01320 2029 FIRE HOSE	14,970	0	14,970	10,578.48	.00	4,391.52	70.7%
01320 2035 FIRE FIGHTER SUPPLIES	20,650	-10,000	10,650	2,583.31	.00	8,066.69	24.3%
01320 3050 EQUIPMENT REPAIRS	27,200	-10,000	17,200	15,920.53	.00	1,279.47	92.6%
01320 3051 TRUCK MAINTENANCE	78,000	-10,000	68,000	59,574.25	.00	8,425.75	87.6%
01320 4001 F/F PHYSICALS	20,200	0	20,200	6,645.00	.00	13,555.00	32.9%
01320 4002 F/F INCENTIVE PLAN	202,000	30,000	232,000	204,863.50	.00	27,136.50	88.3%
01320 4003 INSURANCE	58,700	0	58,700	21,313.00	.00	37,387.00	36.3%
01320 5080 CAPITAL	153,501	0	153,501	79,908.61	.00	73,592.39	52.1%
TOTAL FIRE	1,183,142	540	1,183,682	872,858.77	.00	310,823.23	73.7%
TOTAL EXPENSES	1,183,142	540	1,183,682	872,858.77	.00	310,823.23	
01330 EMERGENCY MANAGEMENT/DIVE TEAM							
01330 1006 CLERICAL	8,250	0	8,250	6,125.00	.00	2,125.00	74.2%



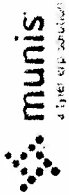
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01330	EMERGENCY MANAGEMENT/DIVE TEAM	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01330	2011 SUPPLIES	400	0	400	166.64	.00	233.36	41.7%
01330	2016 GAS/UTILITIES	4,200	0	4,200	3,672.96	.00	527.04	87.5%
01330	2031 EDUCATION	4,000	0	4,000	1,932.00	.00	2,068.00	48.3%
01330	4001 PHYSICALS	3,150	0	3,150	1,710.00	.00	1,440.00	54.3%
01330	4060 CONTRACTUAL SERVICES	9,800	0	9,800	5,348.75	.00	4,451.25	54.6%
01330	5080 CAPITAL	13,245	0	13,245	11,710.71	.00	1,534.29	88.4%
	TOTAL EMERGENCY MANAGEMENT/DIVE TEAM	43,045	0	43,045	30,666.06	.00	12,378.94	71.2%
	TOTAL EXPENSES	43,045	0	43,045	30,666.06	.00	12,378.94	
01340	CANINE CONTROL							
01340	1001 SALARIES	108,034	417	108,451	80,773.31	.00	27,677.69	74.5%
01340	2008 EDUCATION	1,000	0	1,000	962.94	.00	37.06	96.3%
01340	2011 SUPPLIES	5,000	0	5,000	1,472.01	.00	3,527.99	29.4%
01340	2034 UNIFORMS	1,000	0	1,000	902.99	.00	97.01	90.3%
01340	2036 VACCINATIONS/VET CARE	3,000	0	3,000	80.00	.00	2,920.00	2.7%
	TOTAL CANINE CONTROL	118,034	417	118,451	84,191.25	.00	34,259.75	71.1%
	TOTAL EXPENSES	118,034	417	118,451	84,191.25	.00	34,259.75	
01350	INSURANCE							
01350	4001 LIABILITY/AUTO/PROPERTY	369,714	0	369,714	365,953.00	.00	3,761.00	99.0%
01350	4002 UNINSURED LOSSES	10,000	0	10,000	8,659.75	.00	1,340.25	86.7%
01350	4003 WORKER'S COMPENSATION	542,786	-18,600	524,186	479,739.00	.00	44,447.00	91.5%
01350	4004 OTHER	71,500	5,000	76,500	75,260.00	.00	1,240.00	98.4%
	TOTAL INSURANCE	994,000	-13,600	980,400	929,621.75	.00	50,778.25	94.8%
	TOTAL EXPENSES	994,000	-13,600	980,400	929,621.75	.00	50,778.25	
01360	LAKE AUTHORITIES							
01360	0000 LAKE LILLINONAH AUTHORIT	23,672	0	23,672	23,672.00	.00	.00	100.0%
01360	0003 LAKE ZOAR AUTHORITY	25,405	0	25,405	25,405.00	.00	.00	100.0%
	TOTAL LAKE AUTHORITIES	49,077	0	49,077	49,077.00	.00	.00	100.0%
	TOTAL EXPENSES	49,077	0	49,077	49,077.00	.00	.00	
01370	NEWTOWN HEALTH DISTRICT							



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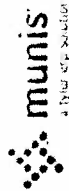
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01370	NEWTOWN HEALTH DISTRICT	ORIGINAL APPROP	TRANSFRS/ADJSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01370 0003	NEWTOWN HEALTH DISTRICT	264,618	0	264,618	198,463.50	.00	66,154.50	75.0%
	TOTAL NEWTOWN HEALTH DISTRICT	264,618	0	264,618	198,463.50	.00	66,154.50	75.0%
	TOTAL EXPENSES	264,618	0	264,618	198,463.50	.00	66,154.50	
01375	TICK ACTION COMM							
01375 0003	ALLOCATIONS	0	2,750	2,750	2,031.00	.00	719.00	73.9%
	TOTAL TICK ACTION COMM	0	2,750	2,750	2,031.00	.00	719.00	73.9%
	TOTAL EXPENSES	0	2,750	2,750	2,031.00	.00	719.00	
01380	VISITING NURSES ASSOCIATION							
01380 0000	VNA	500	0	500	500.00	.00	.00	100.0%
	TOTAL VISITING NURSES ASSOCIATION	500	0	500	500.00	.00	.00	100.0%
	TOTAL EXPENSES	500	0	500	500.00	.00	.00	
01400	KEVIN'S COMMUNITY CENTER							
01400 0000	KEVIN'S COMMUNITY CENTER	45,000	0	45,000	45,000.00	.00	.00	100.0%
	TOTAL KEVIN'S COMMUNITY CENTER	45,000	0	45,000	45,000.00	.00	.00	100.0%
	TOTAL EXPENSES	45,000	0	45,000	45,000.00	.00	.00	
01410	CHILDREN'S ADVENTURE CENTER							
01410 0003	CHILDREN'S ADVENTURE CEN	25,000	0	25,000	25,000.00	.00	.00	100.0%
	TOTAL CHILDREN'S ADVENTURE CENTER	25,000	0	25,000	25,000.00	.00	.00	100.0%
	TOTAL EXPENSES	25,000	0	25,000	25,000.00	.00	.00	
01419	REGIONAL HOSPICE							
01419 0000	REGIONAL HOSPICE ALLOCAT	5,500	0	5,500	5,500.00	.00	.00	100.0%



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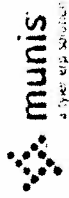


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01419 REGIONAL HOSPICE	ORIGINAL APPROP	TRANSFRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL REGIONAL HOSPICE	5,500	0	5,500	5,500.00	.00	.00	100.0%
TOTAL EXPENSES	5,500	0	5,500	5,500.00	.00	.00	
01420 VETERAN'S GUIDANCE SUPPLIES							
01420 0000 VETERAN'S GUIDANCE SUPPL	250	0	250	.00	.00	250.00	.0%
TOTAL VETERAN'S GUIDANCE SUPPLIES	250	0	250	.00	.00	250.00	.0%
TOTAL EXPENSES	250	0	250	.00	.00	250.00	
01425 N.W. REGIONAL MENTAL BOARD							
01425 0000 N.W. REGIONAL MENTAL BD	2,941	0	2,941	2,941.00	.00	.00	100.0%
TOTAL N.W. REGIONAL MENTAL BOARD	2,941	0	2,941	2,941.00	.00	.00	100.0%
TOTAL EXPENSES	2,941	0	2,941	2,941.00	.00	.00	
01426 N.W. SAFETY COMMUNICATION							
01426 0000 NW SAFETY COMMUNICATION	9,783	0	9,783	9,783.00	.00	.00	100.0%
TOTAL N.W. SAFETY COMMUNICATION	9,783	0	9,783	9,783.00	.00	.00	100.0%
TOTAL EXPENSES	9,783	0	9,783	9,783.00	.00	.00	
01428 DANBURY REG CHILD ADVOCACY CEN							
01428 0000 DANB REG CHILD ADVOCACY	2,750	0	2,750	2,750.00	.00	.00	100.0%
TOTAL DANBURY REG CHILD ADVOCACY CEN	2,750	0	2,750	2,750.00	.00	.00	100.0%
TOTAL EXPENSES	2,750	0	2,750	2,750.00	.00	.00	
01429 WOMEN'S CENTER OF DANBURY							
01429 0000 WOMEN'S CENTER OF DANBUR	10,000	0	10,000	10,000.00	.00	.00	100.0%



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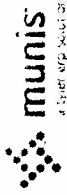


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01429	WOMEN'S CENTER OF DANBURY	ORIGINAL APPROP	TRANFRS/ADJSTWTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL WOMEN'S CENTER OF DANBURY	10,000	0	10,000	10,000.00	.00	.00	100.0%
	TOTAL EXPENSES	10,000	0	10,000	10,000.00	.00	.00	
01431	ABILITY BEYOND DISABILITY							
	TOTAL ABILITY BEYOND DISABILIT	4,500	0	4,500	4,050.00	.00	450.00	90.0%
	TOTAL ABILITY BEYOND DISABILITY	4,500	0	4,500	4,050.00	.00	450.00	90.0%
	TOTAL EXPENSES	4,500	0	4,500	4,050.00	.00	450.00	
01432	EMERGENCY MEDICAL SERVICES							
	TOTAL EXPENSES	260,000	0	260,000	260,000.00	.00	.00	100.0%
	TOTAL EXPENSES	260,000	0	260,000	260,000.00	.00	.00	100.0%
01433	YOUTH & FAMILY SERVICES							
	TOTAL EXPENSES	265,600	0	265,600	240,977.90	.00	24,622.10	90.7%
	TOTAL EXPENSES	265,600	0	265,600	240,977.90	.00	24,622.10	90.7%
	TOTAL EXPENSES	265,600	0	265,600	240,977.90	.00	24,622.10	
01435	AMOS HOUSE							
	TOTAL EXPENSES	3,300	0	3,300	2,970.00	.00	330.00	90.0%
	TOTAL AMOS HOUSE	3,300	0	3,300	2,970.00	.00	330.00	90.0%
	TOTAL EXPENSES	3,300	0	3,300	2,970.00	.00	330.00	
01436	LITERACY VOLUNTEERS							
	TOTAL EXPENSES	1,000	0	1,000	900.00	.00	100.00	90.0%



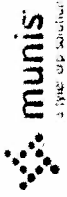
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01436	LITERACY VOLUNTEERS	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL LITERACY VOLUNTEERS	1,000	0	1,000	900.00	.00	100.00	90.0%
	TOTAL EXPENSES	1,000	0	1,000	900.00	.00	100.00	
01437	NW CONNECTICUT EMS COUNCIL							
	TOTAL EMS ALLOCATIONS	250	0	250	.00	.00	250.00	.0%
	TOTAL NW CONNECTICUT EMS COUNCIL	250	0	250	.00	.00	250.00	.0%
	TOTAL EXPENSES	250	0	250	.00	.00	250.00	
01438	SHELTER OF THE CROSS							
	TOTAL SHELTER OF THE CROSS	2,500	0	2,500	2,250.00	.00	250.00	90.0%
	TOTAL EXPENSES	2,500	0	2,500	2,250.00	.00	250.00	90.0%
01439	WeCAHR							
	TOTAL WeCAHR	1,000	0	1,000	900.00	.00	100.00	90.0%
	TOTAL EXPENSES	1,000	0	1,000	900.00	.00	100.00	90.0%
01441	THE VOLUNTEER CENTER							
	TOTAL THE VOLUNTEER CENTER	1,000	0	1,000	1,000.00	.00	.00	100.0%
	TOTAL EXPENSES	1,000	0	1,000	1,000.00	.00	.00	100.0%
01442	NEWTOWN PARADE COMMITTEE							
	TOTAL NEWTOWN PARADE COMMITTEE	1,375	0	1,375	961.38	.00	413.62	69.9%



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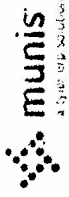
01442 NEWTOWN PARADE COMMITTEE	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL NEWTOWN PARADE COMMITTEE	1,375	0	1,375	961.38	.00	413.62	69.9%
TOTAL EXPENSES	1,375	0	1,375	961.38	.00	413.62	
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01443 NEWTOWN PARENT CONNECTION							
01443 0000 NEWTOWN PARENT CONNECTIO	20,000	0	20,000	20,000.00	.00	.00	100.0%
TOTAL NEWTOWN PARENT CONNECTION	20,000	0	20,000	20,000.00	.00	.00	100.0%
TOTAL EXPENSES	20,000	0	20,000	20,000.00	.00	.00	
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01444 NW CONSERVATION DISTRICT							
01444 0000 NW CONSERVATION DISTRICT	500	0	500	500.00	.00	.00	100.0%
TOTAL NW CONSERVATION DISTRICT	500	0	500	500.00	.00	.00	100.0%
TOTAL EXPENSES	500	0	500	500.00	.00	.00	
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01460 BUILDING INSPECTOR							
01460 1001 BUILDING OFFICIAL	70,000	0	70,000	59,230.82	.00	10,769.18	84.6%
01460 1002 ADMINISTRATOR	36,810	552	37,362	31,052.00	.00	6,310.00	83.1%
01460 1003 ASSISTANT BUILDING OFFIC	111,604	1,674	113,278	79,644.06	.00	33,633.94	70.3%
01460 1005 SECRETARIES	31,058	466	31,524	26,668.76	.00	4,855.24	84.6%
01460 2012 CLOTHING,EQUIPMENT	975	0	975	650.00	.00	325.00	66.7%
01460 2015 DUES & TUITION	2,000	0	2,000	800.00	.00	1,200.00	40.0%
01460 4060 PROFESSIONAL CONSULTANT	1,000	0	1,000	98.00	.00	902.00	9.8%
TOTAL BUILDING INSPECTOR	253,447	2,692	256,139	198,143.64	.00	57,995.36	77.4%
TOTAL EXPENSES	253,447	2,692	256,139	198,143.64	.00	57,995.36	
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01490 LAND USE							
01490 1001 LAND USE AGENCY DIRECTOR	74,675	0	74,675	63,186.64	.00	11,488.36	84.6%
01490 1002 ADMINISTRATION	292,402	2,614	295,016	240,622.14	.00	54,393.86	81.6%
01490 1004 COURT STENOGRAPHER	3,000	0	3,000	.00	.00	3,000.00	.0%

DUE TO HOOK & LADDER WETLAND
STUDY...INTER DEPT TRANSFER WILL BE DONE

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01490	LAND USE	ORIGINAL APPROP	TRANFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01490 2014	DUES, SUBSCRIPTIONS, TRA	3,000	0	3,000	1,551.38	.00	1,448.62	51.7%
01490 2025	MAPS & PRINTING	1,500	0	1,500	913.07	.00	586.93	60.9%
01490 2026	OPEN SPACE INDEXING	5,000	0	5,000	1,211.43	.00	3,788.57	24.2%
01490 2034	CLOTHING	975	0	975	191.57	.00	783.43	19.6%
01490 4060	CONTRACTUAL SERVICES	5,000	0	5,000	5,620.30	.00	-620.30	112.4%
01490 4061	LEGAL SERVICES	70,000	0	70,000	55,174.73	.00	14,825.27	78.8%
01490 5080	CAPITAL	2,400	0	2,400	2,122.00	.00	278.00	88.4%
	TOTAL LAND USE	457,952	2,614	460,566	370,593.26	.00	89,972.74	80.5%
	TOTAL EXPENSES	457,952	2,614	460,566	370,593.26	.00	89,972.74	
TRANSFER FROM CONTINGENCY IN PROCESS								
01500	HIGHWAY							
01500 1001	DIRECTOR PUBLIC WORKS	97,224	0	97,224	82,266.36	.00	14,957.64	84.6%
01500 1002	ADMINISTRATION	398,080	3,179	401,259	339,376.91	.00	61,882.09	84.6%
01500 1003	PAYROLL	1,702,590	25,501	1,728,091	1,442,452.92	.00	285,638.08	83.5%
01500 1004	OVERTIME	0	23,785	23,785	27,132.48	.00	-3,337.48	114.0%
01500 1006	BENEFITS	50,945	0	50,945	40,229.72	.00	10,715.28	79.0%
01500 2006	DRAINAGE MATERIALS	90,000	0	90,000	79,370.65	.00	10,629.35	88.2%
01500 2008	STREET & ROAD SIGNS	15,000	0	15,000	10,180.00	.00	4,820.00	67.9%
01500 2009	TREE SURGEON	12,000	0	12,000	10,000.00	.00	2,000.00	83.3%
01500 2016	EQUIPMENT FUEL	396,000	0	396,000	347,801.95	.00	48,198.05	87.8%
01500 2018	STREET LIGHTS	37,000	0	37,000	31,473.49	.00	5,526.51	85.1%
01500 2029	PRIVATE ROADS/RECONSTRUC	10,000	0	10,000	10,000.00	.00	.00	100.0%
01500 2030	CONSTRUCTION SUPPLIES	22,000	0	22,000	16,360.10	.00	5,639.90	74.4%
01500 2031	EDUC. & CONFERENCES	4,000	0	4,000	2,234.75	.00	1,765.25	55.9%
01500 3050	PATCHING MATERIALS	85,000	0	85,000	78,017.54	.00	6,982.46	91.8%
01500 4060	CONT. TREE REMOVAL	340,000	0	340,000	464,435.18	.00	-124,435.18	136.6%
01500 4061	CONT. DRAINAGE	75,000	0	75,000	55,796.00	.00	19,204.00	74.4%
01500 4062	CONT. CHIP SEALING	130,000	0	130,000	32,349.66	.00	97,650.34	37.6%
01500 4063	CONT. LINE PAINTING	65,000	0	65,000	64,999.35	.00	.65	100.0%
01500 4064	CONT. OVERLAYS	20,000	0	20,000	18,376.65	.00	1,623.35	91.9%
01500 4065	CONTRACTUAL - ROADSIDE	214,000	0	214,000	214,000.00	.00	.00	100.0%
01500 5080	CAPITAL	25,000	0	25,000	.00	.00	25,000.00	.0%
01500 5081	CAPITAL ROAD IMPROVEMENT	135,000	0	135,000	135,000.00	.00	.00	100.0%
	TOTAL HIGHWAY	1,000,000	0	1,000,000	759,760.89	.00	240,239.11	76.0%
	TOTAL EXPENSES	4,923,839	8,465	4,932,304	4,261,604.60	.00	670,699.40	86.4%
01510	WINTER MAINTENANCE							
01510 1003	OVERTIME	150,000	35,000	185,000	190,577.90	.00	-5,537.90	103.0%

DUE TO WINTER ACTIVITY. WILL BE OFFSET BY APPROX
\$101,000 FEMA REIMBURSEMENT



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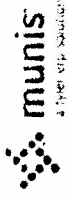
Town of Newtown
YTD BUDGET REPORT

PG 14
glytdbud

FROM WINTER ACTIVITY. TRANSFER REQUEST IN PROCESS

FOR 2011 12

01510	WINTER MAINTENANCE	ORIGINAL APPROP	TRANSFRS/ ADJUSTMS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01510 2031	SAND	65,000	-65,000	0	.00	.00	.00	.0%
01510 2032	SALT	275,000	125,000	400,000	435,491.14	.00	-35,491.14	108.9%*
01510 2033	CHAINS, BLADES, ETC	20,000	0	20,000	17,593.25	.00	2,406.75	88.0%
01510 4060	CONTRACTUAL SERVICES	105,000	58,325	163,325	156,215.90	.00	7,109.10	95.6%
	TOTAL WINTER MAINTENANCE	615,000	153,325	768,325	799,838.19	.00	-31,513.19	104.1%
	TOTAL EXPENSES	615,000	153,325	768,325	799,838.19	.00	-31,513.19	
01515	LANDFILL							
01515 1002	PAYROLL	151,633	2,286	153,919	129,012.96	.00	24,906.04	83.8%
01515 1003	OVERTIME	5,000	6,000	11,000	9,198.09	.00	1,801.91	83.6%
01515 1006	BENEFITS	4,272	0	4,272	4,184.92	.00	87.08	98.0%
01515 2011	BUILDING SUPPLIES	800	0	800	659.06	.00	140.94	82.4%
01515 2018	BUILDING ELECTRIC	7,600	0	7,600	3,675.55	.00	3,924.45	48.4%
01515 2031	EDUCATION	500	0	500	.00	.00	500.00	0.0%
01515 3050	REPAIRS & SUPPLIES	1,500	0	1,500	1,071.10	.00	428.90	71.4%
01515 4025	CONTRACTUAL SERVICES	1,169,080	38,000	1,207,080	936,147.86	.00	270,932.14	77.6%
	TOTAL LANDFILL	1,340,385	46,286	1,386,671	1,083,949.54	.00	302,721.46	78.2%
	TOTAL EXPENSES	1,340,385	46,286	1,386,671	1,083,949.54	.00	302,721.46	
01550	PARKS AND RECREATION							
01550 1001	DIRECTOR	67,000	0	67,000	56,692.24	.00	10,307.76	84.6%
01550 1002	ADMINISTRATION	301,539	2,836	304,375	247,434.95	.00	56,940.05	81.3%
01550 1003	PARK MAINTAINER OVERTIME	53,282	0	53,282	35,938.56	.00	17,343.44	67.4%
01550 1004	PARK MAINTAINER SALARY	384,924	0	384,924	320,371.51	.00	64,552.49	83.2%
01550 1005	SUMMER PROGRAM	103,377	0	103,377	84,077.18	.00	19,299.82	81.3%
01550 1006	LIFE GUARDS	101,490	0	101,490	72,983.08	.00	28,506.92	71.9%
01550 1007	RANGERS & GATE ATTENDANT	59,910	0	59,910	43,137.80	.00	16,772.20	72.0%
01550 1008	PART TIME STAFF	21,900	0	21,900	14,707.00	.00	7,193.00	67.2%
01550 2004	RECREATION SUPPLIES	9,650	0	9,650	6,032.98	.00	3,617.02	62.5%
01550 2008	SIGNS	6,000	0	6,000	562.70	.00	5,437.30	9.4%
01550 2013	EDUCATION & TRAINING	10,975	0	10,975	4,176.19	.00	6,798.81	38.1%
01550 2018	UTILITIES	71,660	0	71,660	38,102.20	.00	33,557.80	53.2%
01550 2024	POOL EXPENSES	32,342	0	32,342	9,342.76	.00	22,999.24	28.9%
01550 2034	SAFETY CLOTHES & ALLOWAN	13,150	0	13,150	9,309.11	.00	3,840.89	70.8%
01550 3051	GENERAL MAINTENANCE	31,700	0	31,700	13,414.13	.00	18,285.87	42.3%
01550 3052	GROUNDS MAINTENANCE	117,161	0	117,161	46,864.39	.00	70,296.61	40.0%



Financials, Revenue & Citizen Services and Human Capital Management



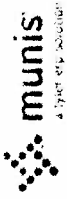
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Town of Newtown
YTD BUDGET REPORT

PG 15
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FOR 2011 12

01550	PARKS AND RECREATION	ORIGINAL APPROP	TRANPRRS/ADJUSTMNTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01550 3053	TRAIL MAINTENANCE	6,200	0	6,200	570.00	.00	5,630.00	9.2%
01550 4060	CONTRACTUAL SERVICES	280,000	0	280,000	109,915.10	.00	170,084.90	39.3%
01550 5080	CAPITAL	167,600	0	167,600	135,469.52	.00	32,130.48	80.8%
	TOTAL PARKS AND RECREATION	1,839,860	2,836	1,842,696	1,249,101.40	.00	593,594.60	67.8%
	TOTAL EXPENSES	1,839,860	2,836	1,842,696	1,249,101.40	.00	593,594.60	
01570	CONTINGENCY							
01570 2000	CONTINGENCY FUND	509,000	-373,239	135,761	.00	.00	135,761.37	.0%
	TOTAL CONTINGENCY	509,000	-373,239	135,761	.00	.00	135,761.37	.0%
01580	DEBT SERVICE							
	TOTAL EXPENSES	509,000	-373,239	135,761	.00	.00	135,761.37	
01580 2001	PRINCIPAL	6,689,958	0	6,689,958	2,648,355.67	.00	4,041,602.33	39.6%
01580 2002	INTEREST	2,594,067	0	2,594,067	2,026,007.52	.00	568,059.48	78.1%
01580 2003	BONDING EXPENSE	10,000	0	10,000	6,150.00	.00	3,850.00	61.5%
	TOTAL DEBT SERVICE	9,294,025	0	9,294,025	4,680,513.19	.00	4,613,511.81	50.4%
	TOTAL EXPENSES	9,294,025	0	9,294,025	4,680,513.19	.00	4,613,511.81	
01600	LEGISLATIVE COUNCIL							
01600 2013	COUNCIL EXPENSES	500	0	500	.00	.00	500.00	.0%
01600 4001	AUDIT- TOWN	43,010	0	43,010	43,010.00	.00	.00	100.0%
	TOTAL LEGISLATIVE COUNCIL	43,510	0	43,510	43,010.00	.00	500.00	98.9%
	TOTAL EXPENSES	43,510	0	43,510	43,010.00	.00	500.00	
01650	PUBLIC BUILDING MAINTENANCE							
01650 1001	SALARIES	177,870	-43,301	134,569	113,863.68	.00	20,705.32	84.6%
01650 1004	OVERTIME	11,360	0	11,360	9,078.21	.00	2,281.79	79.9%
01650 1006	BENEFITS	1,521	0	1,521	588.78	.00	932.22	38.7%



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Town of Newtown
YTD BUDGET REPORT

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TO BE PARTIALLY OFFSET BY BOE CHARGEBACK
INTERNAL TRANSFER REQUIRED (SOME CUSTODIAN IS IN 4060)

FOR 2011 12

01650 PUBLIC BUILDING MAINTENANCE	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01650 2011 SUPPLIES	8,560	0	8,560	8,766.50	.00	293.50	96.6%
01650 2014 BUILDING MAINTENANCE	17,440	0	17,440	16,721.84	.00	718.16	95.9%
01650 2017 HEAT	117,475	0	117,475	74,414.64	.00	43,060.36	63.3%
01650 2018 ELECTRICITY	140,100	0	140,100	105,434.37	.00	34,665.63	75.3%
01650 2019 WATER	11,800	0	11,800	10,150.79	.00	1,649.21	86.0%
01650 2020 SEWER USE FEE	11,040	0	11,040	6,405.21	.00	4,634.79	58.0%
01650 2021 SEWER ASSESSMENT	30,103	0	30,103	30,708.90	.00	-605.90	102.0%*
01650 4001 CONTRACTUAL CUSTODIAN	22,120	0	22,120	31,888.91	.00	-9,768.91	144.2%*
01650 4060 CONTRACTUAL SERVICES	76,040	22,759	98,799	76,188.27	.00	22,610.73	77.1%
01650 5080 CAPITAL	0	22,531	22,531	22,531.00	.00	.00	100.0%
TOTAL PUBLIC BUILDING MAINTENANCE	625,429	1,989	627,418	506,241.10	.00	121,176.90	80.7%
TOTAL EXPENSES	625,429	1,989	627,418	506,241.10	.00	121,176.90	
01670 LIBRARY							
01670 0000 LIBRARY	1,011,562	0	1,011,562	1,011,562.00	.00	.00	100.0%
TOTAL LIBRARY	1,011,562	0	1,011,562	1,011,562.00	.00	.00	100.0%
TOTAL EXPENSES	1,011,562	0	1,011,562	1,011,562.00	.00	.00	
01680 NEWTOWN CULTURAL ARTS COMM							
01680 0000 NEWTOWN CULTURAL ARTS CO	2,000	0	2,000	2,000.00	.00	.00	100.0%
TOTAL NEWTOWN CULTURAL ARTS COMM	2,000	0	2,000	2,000.00	.00	.00	100.0%
TOTAL EXPENSES	2,000	0	2,000	2,000.00	.00	.00	
01710 CAR POOL							
01710 3050 REPAIRS & MAINTENANCE	5,000	0	5,000	3,238.77	.00	1,761.23	64.8%
TOTAL CAR POOL	5,000	0	5,000	3,238.77	.00	1,761.23	64.8%
TOTAL EXPENSES	5,000	0	5,000	3,238.77	.00	1,761.23	
01730 HATTERTOWN DISTRICT							
01730 0000 HATTERTOWN DISTRICT	500	-500	0	.00	.00	.00	.0%



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Financials, Revenue & Citizen Services and Human Capital Management



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Town of Newtown
YTD BUDGET REPORT

FOR 2011 12

01730 HATTERTOWN DISTRICT	ORIGINAL APPROP	TRANSFRS/ADJUSTMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01730 0003 HAWLEYVILLE DISTRICT	0	500	500	.00	.00	500.00	.0%
TOTAL HATTERTOWN DISTRICT	500	0	500	.00	.00	500.00	.0%
TOTAL EXPENSES	500	0	500	.00	.00	500.00	
01740 ECONOMIC DEVELOPMENT COMM.							
01740 1003 DIRECTOR OF COMM DEVELOP	84,665	0	84,665	71,639.70	.00	13,025.30	84.6%
01740 2014 DUES, SUBSCRIPTIONS, EDU	1,650	0	1,650	1,364.28	.00	285.72	82.7%
01740 4060 CONTRACTUAL SERVICES	30,000	0	30,000	14,163.79	.00	15,836.21	47.2%
TOTAL ECONOMIC DEVELOPMENT COMM.	116,315	0	116,315	87,167.77	.00	29,147.23	74.9%
TOTAL EXPENSES	116,315	0	116,315	87,167.77	.00	29,147.23	
01870 FAIRFIELD HILLS							
01870 1002 ADMINISTRATIVE PAYROLL	44,400	0	44,400	18,746.00	.00	25,654.00	42.2%
01870 2011 SUPPLIES	400	0	400	354.32	.00	45.68	88.6%
01870 2018 UTILITIES	11,515	0	11,515	21,746.79	.00	-10,231.79	188.9%*
01870 2026 MISC. EXPENSES	1,000	0	1,000	.00	.00	1,000.00	.0%
01870 3000 FEES & PROFESSIONAL SERV	59,498	0	59,498	39,002.05	.00	20,495.95	65.6%
01870 3051 REPAIRS & MAINTENANCE	22,800	0	22,800	3,095.27	.00	19,704.73	13.6%
01870 4060 CONTRACTUAL SERVICES	245,387	0	245,387	148,757.66	.00	96,629.34	60.6%
TOTAL FAIRFIELD HILLS	385,000	0	385,000	231,702.09	.00	153,297.91	60.2%
TOTAL EXPENSES	385,000	0	385,000	231,702.09	.00	153,297.91	
01900 BOARD OF EDUCATION							
01900 0000 BOARD OF EDUCATION	67,194,734	0	67,194,734	51,422,794.65	.00	15,771,939.35	76.5%
TOTAL BOARD OF EDUCATION	67,194,734	0	67,194,734	51,422,794.65	.00	15,771,939.35	76.5%
TOTAL EXPENSES	67,194,734	0	67,194,734	51,422,794.65	.00	15,771,939.35	
GRAND TOTAL	104,284,615	0	104,284,615	78,960,487.65	.00	25,324,127.35	75.7%

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

PLAYING FIELD LIGHTS AND YOUTH ACADEMY PARKING LOT LIGHTS
TO BE CHARGED BACK TO P & R AND FFH COMMON CHARGE FUND
RESPECTIVELY



REPORT OPTIONS

Field #	Total	Page Break
Sequence 1	Y	N
Sequence 2	N	N
Sequence 3	N	N
Sequence 4	N	N

Report title:
YTD BUDGET REPORT

Includes accounts exceeding 0% of budget.
 Print totals only: N
 Print Full or Short description: F
 Print full GL account: N
 Format type: 1
 Double space: N
 Suppress zero bal accts: Y
 Include requisition amount: N
 Print Revenues-Version headings: N
 Print revenue as credit: Y
 Print revenue budgets as zero: N
 Include Fund Balance: N
 Print Journal detail: N
 From Yr/Per: 2011/ 1
 To Yr/Per: 2011/13
 Include budget entries: N
 Incl encumb/liq entries: N
 Sort by JE # or PO #: J
 Detail format option: 1
 Include additional JE comments: Y
 Sort/Total Budget Rollup: N
 Print MY's in one year view: N
 Amounts/totals exceed 999 million dollars: N

Year/Period: 2011/12
 Print MTD Version: N
 Incl inception to soy: N
 Roll projects to object: N
 Carry forward code: 1

FW: Middle school re-roofing

Fri 4/1/2011 12:08 PM

From: Kortze, John

To: susan.marcinek@newtown-ct.gov

Please add to correspondence

From: Pat Llodra [mailto:pat.llodra@newtown-ct.gov]

Sent: Thursday, March 31, 2011 11:29 AM

To: Kortze, John

Cc: robert.tait@newtown-ct.gov

Subject: RE: Middle school re-roofing

Yes. That is why I began to copy you. I am on it. I just had a conversation with Bob Mitchell. He understands the problem and has been curtailing the tendency for expansion of the scope in his oversight of the project. The process we have (PB&S) is much better, more available to information, and less influenced by the requesting agency (BoE). I am confident that we can trust Bob Mitchell and rely on his guidance of his commission members. His latest comment to me, for example, is that he has directed the project managers to identify and separate out aspects of the project that can/should be done at a later time and to include only those aspects that have a direct bearing on the re-roofing. That will include, by the way, replacing some of the roof-top hvac units the fans. Bob feels strongly that most of the units cannot be saved; that their remaining life is too short. We also have a safety issue related to an entrance way that has to be addressed (overhang provides insufficient protection from ice/snow that falls from the roof. The entrance had to be closed during this winter - building code and fire code violation). We might find it most appropriate to take care of that issue in this project.

Pat

From: Kortze, John [mailto:john.kortze@wellsfargoadvisors.com]

Sent: Thursday, March 31, 2011 11:17 AM

To: pat.llodra@newtown-ct.gov

Subject: RE: Middle school re-roofing

Pat,

I think I follow. However, I must say that the to and fro serves to re affirm our concerns about the scope and scale expanding.

From: Pat Llodra [mailto:pat.llodra@newtown-ct.gov]

Sent: Thursday, March 31, 2011 9:55 AM

To: Kortze, John

Subject: FW: Middle school re-roofing

FYI

From: Robert Mitchell [mailto:rmitchell@mitchellag.com]

Sent: Thursday, March 31, 2011 7:29 AM

To: Bob Edwards; pat.llodra@newtown-ct.gov

Subject: RE: Middle school re-roofing

I did not get the same feeling from the memo Charlie sent out. I think his wording could have been better. I had to read it a couple of times and I had an idea of what was happening.

We need to make sure that we are not expanding the scope of the project even if there are compelling reasons for it. We are doing re-roofing with associated HVAC equipment replacement and reconstruction of areas affected by the renovations due to pipe runs, ductwork, roof access, etc..

The auditorium becomes a special area since the replacement of the air handler will include an air conditioning component which will require additional renovations to the ceiling and ductwork. Acoustic wall panels are still in discussion depending on cost and budget constraints. Making this an alternate cost will allow us to track the costs and make an informed decision on whether to include it as part of the construction or recommend that it be a separate project.

Pat

From: "Bob Edwards" <bedwards02@charter.net>
Sent: Wednesday, March 30, 2011 8:04 AM
To: "Pat Llodra" <pat.llodra@newtown-ct.gov>, "Janet Robinson" <robinsonj@newtown.k12.ct.us>, "William Hart" <whartboe@gmail.com>
Subject: FW: Re-Roofing and Related Work, Newtown Middle School
For file.

Robert J. Edwards
Public Building & Sites Commission
bedwards02@charter.net
203-994-8719

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From: Charles Boos [mailto:cwb@kba-architects.com]
Sent: Tuesday, March 29, 2011 4:27 PM
To: 'Bob Edwards'; 'Thomas Catalina'
Cc: 'Bob Mitchell'; 'Richard Kirby'; 'John Chipko'; 'Ronald L. Bathrick'; 'Anna Dragunas'
Subject: Re-Roofing and Related Work, Newtown Middle School

Gentlemen, many thanks for coming to New Britain for the 3/28/11 project coordination meeting. I noted the following for the record:

1. The existing Locker Rooms will not receive new ceilings and lighting. The existing hard surface ceilings will be patched as required after the new drainage piping is installed. You reported that the existing Gymnasium is being considered for future renovation and that it is logical to include the Locker Rooms within the scope of that project. We concur.
2. The structural lintel above the entry doors at the new canopy is exhibiting signs of structural distress. Mr Chipko recommend a physical inspection of the lintel which will require the removal of selected sections of exterior brick. We will proceed with this inspection immediately. There is sufficient funds left within the structural inspection allowance of \$6000.00 to cover the cost of this destructive testing. The lintel repair work will be folded into the canopy design.
3. We provided you with copies of the roof plan to give to Gino. Gino in turn, will mark up these plans to indicate the location of roof top fans that are no longer in service. The final re-Roofing Documents will show the abandoned fans to be removed and the openings patched.
4. We will develop floor plan diagrams in the areas where ceilings are scheduled to be replaced. These diagrams are necessary in order to properly indicate the location of exiting and other emergency devices. These plans should simplify the review process with the Building Official and Fire Marshall.
5. Confirmed that we are meeting with the Building Official and Fire Marshall @ 9:30 AM, Friday April 1, 2011 in the Town Hall to review the plans.
6. We discussed the proposal to repave the east parking lot during next summer. We recommend against doing this work when the re-roofing work is in progress. The re-roofing contractor will need complete access to all paved areas for the entire summer.
7. We will be responsible for coordinating the specified ceiling tile with Gino.
8. The work within the existing Auditorium will include new sound absorption panels on the side and rear walls in accordance with the recommendations of the Acoustical Consultant.
9. Mr Kirby reported that one half of the test cuts were completed Monday 3/28/11. The

remaining test cuts are scheduled to be completed Tuesday 3/29/11. Mr Kirby, further reported that there is some variance in roof deck types from those shown on the original plans. He also said that there appears to be some asbestos bearing materials left over from the original roof. This material was apparently not removed when the current roof was installed about 25 years ago.

10. Discussed the different lighting types currently being proposed for installation. The lighting remains under review by Mr Bathrick. This will not affect the local review process scheduled for Friday. Cuts of the lighting fixtures will be included within the "Book of Cuts" requested by the Building Commission.

Confirming your telephone call today regarding approval by the Board of Ed. The BOE will approve the final bid documents Tuesday 4/5/11 at their regularly scheduled meeting. The Building Commission will meet the following Thursday, 4/7/11 to add their approval. KBA will endeavor to submit the paper work to BSF (Bureau of School Facilities) on Friday or the following Monday, 4/11/11. The bidding schedule will be set at three weeks, The bid schedule dates are dependent upon receipt of the BSF approval letter. It now appears that the receipt of bids will be on or about Wednesday 5/11/11.

Charles W. Boos
Kaestle Boos Associates, Inc.
416 Slater Road
New Britain, CT 06050-2590
Ph.:860-229-0361 Fax:860-229-5303
NEW EMAIL ADDRESS: cwb@kba-architects.com<mailto:cwb@kba-architects.com>
Web:<http://www.kba-architects.com>

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TEL. (203) 270-4320
FAX (203) 270-4243



CAROL MAHONEY
TAX COLLECTOR
www.newtown-ct.gov

TOWN OF NEWTOWN

DATE: April 25, 2011

TO: The Legislative Council

From: Carol L. Mahoney

Re: The Transfer of Uncollectible Motor Vehicle Tax Accounts, Personal Property and Real Estate Accounts to the Suspense Tax List for your consideration and approval.

The Connecticut State Statutes require that at least once a year the Tax Collector of each municipality shall deliver to the Board of Finance or similar board a listing of all accounts that the Tax Collector believes to be uncollectible. These accounts are then transferred from the regular accounts-receivable to the Suspense Tax Book.

This transfer does not void the tax. If at any time in the future the Tax Collector is able to collect the taxes on the suspense tax list, she shall do so with all the usual interest charges.

The Tax office ceases to send out quarterly bills for these accounts, but in reference to the Motor Vehicle Suspense Accounts, those persons can not register a car in the State of Connecticut until the taxes are paid to the Town of Newtown.

520 Motor Vehicle Accounts	-	\$77,631.45
223 Personal Property Accounts	-	\$52,955.34
34 Real Estate Accounts	-	\$12,801.28

APRIL- 777 Suspense Accounts totaling \$143,388.07

Preceding

2010	-	108 K
2009	-	120 K
2008	-	135 K
2007	-	114 K



CONNECTICUT
CLEAN ENERGY FUND

Via E-Mail

April 21, 2011

Frederick Hurley Jr., Public Works Director
Town of Newtown
4 Turkey Hill Road
Newtown, CT 06470
fred.hurley@newtown-ct.gov

**RE: On-site Renewable Distributed Generation Request for Proposals (OSDG RFP)
Contingent Grant Offer**

Dear Mr. Hurley:

CCEF is pleased to offer a contingent grant not to exceed \$325,870.00 for the Newtown Public Works Waste Water Treatment Plant project. Please respond to Connecticut Clean Energy Fund (CCEF) via E-mail to accept or decline this grant award by **5:00pm on Friday, April 29, 2011**.

If you have any concerns, please do not hesitate to call CCEF at (860) 563-5851.

Sincerely,

Elizabeth K. Olney
Project Associate
Connecticut Clean Energy Fund

CC: Ed Linke, Project Manager, Opel Solar, e.linke@opelinc.com
Matthew Stone, CCEF, matthew.stone@ctcleanenergy.com

**TOWN OF NEWTOWN
FINANCIAL IMPACT STATEMENT
Sewer Fund**

REQUESTING DEPARTMENT Public Works/Water & Sewer Authority

PROJECT: 95KW/DC Solar PV System - Waste Water Treatment Plant

PROPOSED PROJECT AMOUNT: \$ 466,258.00

PROPOSED FUNDING:

BONDING		
GRANT	\$	325,870.00
SEWER FUND	\$	140,388.00
OTHER		
	<u>\$</u>	<u>466,258.00</u>

ANNUAL FINANCIAL IMPACT ON OPERATING BUDGET (SEWER BUDGET):

List any financial impact your request will have on the Town's annual operating budget.
Attach spreadsheet(s) showing your calculation of the estimated impact.

EXPENDITURE CATEGORY:	<small>**FOR BRACKETS USE NEGATIVE SIGN BEFORE NUMBER**</small>	(POSITIVE IMPACT) / NEGATIVE IMPACT	Attachment #
SALARIES & BENEFITS		_____	_____
PROFESSIONAL SERVICES		_____	_____
CONTRACTED SERVICES		_____	_____
REPAIRS & MAINTENANCE		_____	_____
UTILITIES		-20,000	_____
OTHER		_____	_____
DEBT SERVICE (1st year)	\$	-	_____
TOTAL IMPACT ON EXPENDITURES	\$	(20,000.00)	

REVENUE CATEGORY:		POSITIVE IMPACT / (NEGATIVE IMPACT)	Attachment #
PROPERTY TAXES		_____	_____
CHARGES FOR SERVICES (FEES)		_____	_____
OTHER		_____	_____
TOTAL IMPACT ON REVENUES	\$	-	

TOTAL FINANCIAL IMPACT ON OPERATING BUDGET \$ (20,000.00)

COMMENTS:

This project is fully funded by the WSA and a \$325,870 grant from the CT Community Energy Fund. The WSA is not part of the Town operating budget as it is an independent enterprise fund. The project will provide 30% of the annual electricity requirement for the Waste Water Treatment Plant, which is equivalent to \$20K-\$25K.

PREPARED BY:

David W. Fenby

DATE:

5/5/11

Discussion on transferring (“other financing uses”) \$150,000 to the Capital / Non-Recurring – Education fund, from general ledger accounts (general fund) 01-0257, “BOE Encumbrance Carryover” (\$68,000) and 01-0261, “BOS Encumbrance Carryover” (\$82,000).

This is not an appropriation transfer (or budget transfer). It is a transfer of monies from the general fund general ledger to the “new” capital / non-recurring – education fund. In the GAAP basis of accounting it is an expenditure (or transfer out) to the general fund and a revenue (or transfer in) to the capital / non-recurring – education fund.

The two balance sheet accounts where this money is coming from (01-0257 & 01-0261) are summarized in fund balance – reserved for encumbrances on our financial statements. These monies are in reserved fund balance because they are expected to be spent. They are not part of the unreserved fund balance which is addressed in our fund balance policy.

In the budget basis of accounting these amounts are considered spent. Actual amounts spent, in the budget basis of accounting, represent expenditures plus encumbrances.

These monies are available to be transferred because the original purchase orders still have amounts left on them which are no longer committed. Ordinarily these purchase orders would be “closed” and the amounts left would fall into the fund balance unreserved.

Using these encumbered amounts for other reasons than what they were set up for is not a normal or common practice of the Town of Newtown.

No authorization is necessary to do this transfer. The authorization comes when it comes time to spend the monies in the capital / non-recurring – education fund. The process to spend in this fund is the same as the process to spend in the regular capital / non-recurring fund. A special appropriation request is made from the BOE to the BOF to the LC. This fund is on the municipal general ledger.