

Board of Finance
October 27, 2011

The **Board of Finance** held a regular meeting on Thursday, October 27, 2011 in the Council Chambers, 3 Primrose Street, Newtown, CT. John Kortze called the meeting to order at 7:35p.m.

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

ALSO PRESENT: First Selectman E. Patricia Llodra, Finance Director Robert Tait, Director, Library Board member Judge William Lavery, Board of Education member Debbie Leidlein, seven members of the public and two members of the press.

VOTER COMMENTS: **Ruby Johnson, 16 Chestnut Hill Road** congratulated Newtown on the assisted listening system in the Council Chamber saying Newtown is ahead of the game. A reporter from outside the local area contacted her to speak about the system. Ms. Johnson also spoke about the Fairfield Hills Master Plan Review Committee final report relative to the CIP and suggested a feasibility study.

COMMUNICATIONS: to be covered during Unfinished Business

MINUTES: Mr. Gersten moved the acceptance of the minutes of 9/22/11. Mr. Gaston seconded. All in favor.

FIRST SELECTMAN REPORT: The legal cost of the United Water/Aquarion/Greenridge issue is \$120,000. This is for a year's worth of representation which represented town government at its best; the Borough and the Town working together. The paperwork for Storm Irene is completed. The cost to the town is approximately \$300,000 and FEMA typically covers 75% of qualified costs. The return of \$225,000 allows money to be restored to accounts drawn from in order to pay the bills associated with road/tree work and contract services. Reimbursement is expected by the third quarter. CT Magazine has identified Newtown with a ranking of #4. Mr. Gaston stated the effort of the Town and the Borough was complete due diligence. The money spent for legal services was important and essential. There were countless meetings and effort with DPH & DPUC. The draft report is a win/win. First Selectman Llodra said considerable progress has been at the High School, there was more movement last month. Mr. Tait, Dr. Robinson, Mr. Bienkowski and First Selectman Llodra met with Blum Shapiro to review the draft relative to the combined services study.

FINANCE DIRECTOR REPORT: Mr. Tait shared the Town of Newtown YTD Budget Report (Att. A) and the Town of Newtown Contingency Account Activity (Att. B). Mr. Tait reported a request for qualifications regarding the Hawley HVAC architect. There will be a walk through on Nov. 4 with a closing date for inquiries of Nov. 11 and interviews will start Dec. 15.

UNFINISHED BUSINESS:

Discussion and possible action:

- 1. Policy on depositing unexpended funds to the Capital/Non-Recurring fund:** (Att. C) The Board of Finance has asked for the Chairman of the Board of Education for help setting up a capital non-recurring funding mechanism with no response. No response has been received from Ben Spragg and the finance subcommittee of the Legislative Council either.
- 2. Board of Education Transfer Policy:** not discussed as an individual item.
- 3. Board of Education Reserve Fund Statute:** Mr. Kortze emailed Representative Chris Lyddy to find out what other towns are doing as a result of the statute. Mr. Hart said many are requesting that the legislature clarify the statute.
- 4. General Fund Balance Policy:** (Att. D)
- 5. Board of Education Monthly Financial Report, Sept. 30, 2011:** (Att. E)
- 6. Memo to B. Hart, Sept. 30, 2011 & response, Oct. 18, 2011:** (Att. F, several pages) Mr. Kortze stated that Mr. Hart indicated that the question of Shipman & Goodwin and their expertise occurred prior to the lawsuit (owner operator) being filed. The question of liability, what it is and whose going to pay for it remains. Mr. Hart indicated that in regards to the Board of Education issues with negotiations, current contracts and the contract with All Star are not subject to public discussion. Mr. Kortze said they didn't ask about contract negotiations or interference in their purview. The questions are is there any liability, how much is it and whose going to pay for it? This should be discussed in public. First Selectman Llodra said that there is a claim made by the owner operators, with the labor board, that they should be determined to be employees and not independent contractors. If they are classified as employees the next step in that

action would be to come together as a union and the Board of Education has an obligation to negotiate with that group as a union. There is relevance in a public conversation on this. The tax liability issue is another issue. That conversation can be public to a point; strategy cannot be in public. Mr. Gaston said the information is needed in addressing the CIP and the budget and the public needs to know the scenarios, best and worst and what the financial aspects are. They are not entitled to act in a vacuum when what is being done transcends the education side and involves the town side. First Selectman Llodra said that if there is financial accountability it would be borne by the town. The town can consult a tax attorney in the absence of a response from the Board of Education. Mr. Gersten said there is an issue with the Board of Education not wanting to communicate with the other boards.

7. Combined Town of Newtown & Board of Education Capital Improvement Plan: Mr. Kortze asked Judge Lavery, of the Library Board of Trustees, about funds and fundraising. Judge Lavery explained that since the new library building was built there were leftover funds from gifts received. Of the \$63,000 that remained in June, \$44,000 is going to painting and \$12,000 went to repairs from the damage of last winter. The capital reserve fund is gone. Tom D'Agostino has been a benefit to the board and has done more for the building in just seven months. Brenda McKinley has been instrumental in dealing with the electronics. First Selectman Llodra said she had a conversation with the town technology personnel about providing expertise to the library. Ms. McKinley reported the server is five years old and is out of life and warrantee. She said she would be happy to talk with the town technology staff but added that the library has a unique situation in that they support staff computers at different levels along with public computers. Software upgrades will be in the operational budget. Judge Lavery will get an answer for Mr. Kortze regarding \$19,000 in the library audit. Judge Lavery said they estimate so much for fundraising but they have to lower their expectation on grants because there aren't that many anymore.

Mr. Tait handed out the Board of Education CIP (Att. G) the combined CIP (Att. H) and a five year rolling average of the budget (Att. I). With no additional expenses on the Selectman side of the budget the contract increases would average about 1.1%. An RFP for an employee health provider will be done to see if we can get a better rate. Also, there will be a refunding. We've been told revenues will remain the same.


NEW BUSINESS

Discussion and possible action:

- 1. Transfer:** First Selectman Llodra stated that the server and switches are the backbone for the library. They are fragile and need to be replaced. Mr. Gersten moved the transfer of \$21,117.00 from Contingency to Library. Mr. Gaston seconded. All in favor.
- 2. Transfer:** Mr. Gersten moved the transfer of \$8,500 from Contingency to Contractual Services. Mr. Gaston seconded. All in favor.

ANNOUNCEMENTS:

ADJOURNMENT: Having no further business, the Board of Finance adjourned their regular meeting at 9:07pm.


Susan Marcinek, Clerk

Att. A: Town of Newtown YTD Budget, 10/27/11

Att. B: Town of Newtown Contingency Account Activity to 10/27/11

Att. C: June 23, 2011 memo from Jeff Capeci re: policy for depositing unexpended appropriated education funds

Att. D: General Fund Balance Policy

Att. E: Newtown Board of Education Monthly Financial Report, Sept. 30, 2011

Att. F: 9/30/11 memo to Bill Hart, emails, 10/18/11 email from Bill Hart including legal costs re: owner operator labor complaint

Att. G: BOE CIP

Att. H: TON CIP Forecasted Project Amounts

Att. I: Five Year Rolling Average - budget



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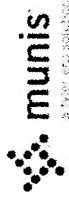
Town of Newtown
YTD BUDGET REPORT

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FOR 2012 03

storm expenses in this account will be reclassified

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01100 SELECTMEN							
01100 1001 SELECTMAN SALARY	97,333	97,333	26,205.06	11,230.74	.00	71,127.94	26.9%*
01100 1002 EXEC ASST; HR ADMIN	99,850	43,848	11,907.92	5,158.38	.00	31,940.08	27.2%*
01100 1007 TOWN HALL O.T., ED., LON	10,000	10,000	4,017.58	292.58	.00	5,982.42	40.2%*
01100 2001 MEDICAL BENEFITS	0	19,722	19,722.23	.00	.00	100.0%*	100.0%*
01100 2002 FICA	0	11,183	2,995.89	1,283.16	.00	8,187.11	26.8%*
01100 2003 LIFE INSURANCE	0	164	39.99	13.33	.00	8,124.01	24.4%*
01100 2005 PENSION	0	8,432	8,432.00	.00	.00	100.0%*	100.0%*
01100 2007 LONG TERM DISABILITY	0	85.74	.00	.00	.00	316.26	21.3%*
01100 2013 SELECTMAN EXPENSES	2,350	2,350	2,355.83	28.58	.00	-5.83	100.2%*
01100 4061 LEGAL SERVICES	60,000	60,000	5,000.00	2,251.02	.00	55,000.00	8.3%*
01100 4063 LEGAL SERVICES-OTHER	100,000	100,000	27,773.65	6,183.96	.00	72,226.35	27.8%*
TOTAL EXPENSES	369,533	353,434	108,535.89	26,441.75	.00	244,898.34	
01105 SELECTMEN - OTHER							
01105 1002 CLERKS	36,650	36,650	6,085.00	2,916.00	.00	30,565.00	16.6%*
01105 2002 EXPENSES	0	1,452	.00	.00	.00	1,452.00	.0%*
01105 2011 OFFICE SUPPLIES	57,725	57,725	11,211.05	1,829.01	.00	46,513.95	19.4%*
01105 2014 LEASING	69,630	69,630	37,479.60	8,609.34	.00	32,150.40	53.8%*
01105 2015 LEGAL ADVERTISING	18,000	18,000	1,128.75	504.00	.00	16,871.25	6.3%*
01105 2016 POSTAGE	61,400	61,400	6,842.06	1,642.59	.00	54,557.94	11.1%*
01105 2024 COPIERS	38,100	38,100	5,164.76	2,582.38	.00	32,935.24	13.6%*
01105 3051 REPAIR/MAINTENANCE	10,000	10,000	5,730.00	2,582.38	.00	9,270.00	7.3%*
TOTAL EXPENSES	291,505	292,957	68,641.22	18,083.32	.00	224,315.78	
01108 HUMAN RESOURCES							
01108 1001 HUMAN RESOURCE ADMINISTR	0	57,500	15,399.06	6,634.62	.00	42,100.94	26.8%*
01108 2001 MEDICAL BENEFITS	0	15,513	15,512.71	.00	.00	100.0%*	100.0%*
01108 2002 FICA	0	4,399	1,162.51	502.64	.00	3,236.49	26.4%*
01108 2003 LIFE INSURANCE	0	191	46.50	15.50	.00	144.50	24.3%*
01108 2005 PENSION	0	3,399	3,399.00	.00	.00	100.0%*	100.0%*
01108 2007 LONG TERM DISABILITY	0	166	35.40	11.80	.00	130.60	21.3%*
01108 2011 SERVICES & SUPPLIES	0	23,000	5,750.00	80.00	.00	17,250.00	25.0%*
01108 4060 FEES & PROF SERVICES	0	18,500	324.50	80.00	.00	18,175.50	1.8%*
TOTAL EXPENSES	0	122,668	41,629.68	7,244.56	.00	81,038.03	
01110 SOCIAL SERVICES							
01110 1001 DIRECTOR-HUMAN SERVICES	51,389	52,160	13,968.93	6,018.45	.00	38,191.07	26.8%*



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Town of Newtown
YTD BUDGET REPORT

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FOR 2012 03

0110	SOCIAL SERVICES	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01110	1002 SECRETARY	30,611	30,611	8,231.40	3,532.05	.00	22,379.60	26.9%*
01110	2001 MEDICAL BENEFITS	0	35,665	35,665.43	.00	.00	.00	100.0%*
01110	2002 FICA	0	6,332	1,627.82	700.77	.00	4,704.18	25.7%*
01110	2003 LIFE INSURANCE	0	6,697	510.96	18.60	.00	186.04	73.3%*
01110	2005 PENSION	0	1,491	1,491.00	.00	.00	.00	100.0%*
01110	2007 LONG TERM DISABILITY	0	248	52.89	17.63	.00	195.11	21.3%*
01110	2015 DUES, CONFERENCE, SUBS	100	100	4.00	4.00	.00	96.00	4.0%*
01110	2030 WELFARE ALLOTMENT	4,000	4,000	.00	.00	.00	4,000.00	.0%*
	TOTAL EXPENSES	86,100	131,304	61,552.43	10,291.50	.00	69,752.00	
01140	TAX COLLECTOR							
01140	1001 TAX COLLECTOR	62,819	63,912	19,796.28	8,529.12	.00	44,115.72	31.0%*
01140	1002 CLERICAL	127,596	127,596	48,668.88	17,385.58	.00	78,927.12	38.1%*
01140	2001 MEDICAL BENEFITS	0	59,097	59,096.61	.00	.00	.00	100.0%*
01140	2002 FICA	0	14,650	5,181.20	1,949.45	.00	9,468.80	35.4%*
01140	2003 LIFE INSURANCE	0	1,410	226.30	71.92	.00	1,183.70	16.0%*
01140	2005 PENSION	0	10,717	10,717.00	.00	.00	.00	100.0%*
01140	2007 LONG TERM DISABILITY	0	696	126.99	28.01	.00	569.01	18.2%*
01140	2014 TRAVEL & DUES	450	450	148.00	.00	.00	302.00	32.9%*
	TOTAL EXPENSES	190,865	278,528	143,961.26	27,964.08	.00	134,566.35	
01160	PROBATE COURT							
01160	2011 SUPPLIES	6,860	6,860	.00	.00	.00	6,860.00	.0%*
	TOTAL EXPENSES	6,860	6,860	.00	.00	.00	6,860.00	
01170	TOWN CLERK							
01170	1001 TOWN CLERK	65,710	66,696	17,861.82	7,695.69	.00	48,834.18	26.8%*
01170	1002 ASSISTANT TOWN CLERKS	101,728	101,728	26,757.56	11,478.81	.00	74,970.44	26.3%*
01170	2001 MEDICAL BENEFITS	0	78,727	78,727.20	.00	.00	.00	100.0%*
01170	2002 FICA	0	12,884	3,299.16	1,415.64	.00	9,584.84	25.6%*
01170	2003 LIFE INSURANCE	0	823	150.66	50.22	.00	672.34	18.3%*
01170	2005 PENSION	0	12,035	12,035.00	.00	.00	.00	100.0%*
01170	2007 LONG TERM DISABILITY	0	476	101.58	33.86	.00	374.42	21.3%*
01170	2015 DUES	3,000	3,000	275.00	150.00	.00	2,725.00	9.2%*
01170	2026 INDEXING	40,000	40,000	6,103.99	3,324.12	.00	33,896.01	15.3%*
01170	2028 VITAL STATISTICS	1,200	1,200	.00	.00	.00	1,200.00	.0%*
01170	4003 ANNUAL REPORT	2,500	2,500	.00	.00	.00	2,500.00	.0%*
	TOTAL EXPENSES	214,138	320,069	145,311.97	24,148.34	.00	174,757.23	
01180	REGISTRARS							
01180	1001 REGISTRARS	56,439	58,440	15,733.62	6,742.98	.00	42,706.38	26.9%*



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Town of Newtown
YTD BUDGET REPORT

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01180	REGISTRARS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01180	1002 DEP. REGISTRARS/CLERK	18,025	16,024	3,915.52	1,597.12	.00	12,108.48	24.4%
01180	1004 TYPIST-CANVASS CARDS	800	800	.00	.00	.00	800.00	.0%
01180	1005 REFERENCE	11,200	11,200	.00	.00	.00	11,200.00	.0%
01180	1007 ELECTION WORKERS	21,225	21,225	90.00	.00	.00	21,135.00	.4%
01180	1009 MACHINE EXAMINER	2,000	2,000	.00	.00	.00	2,000.00	.0%
01180	2002 FICA	0	6,515	1,557.82	685.81	.00	4,957.18	23.9%
01180	2014 EDUCATION & TRAINING	4,600	4,580	1,164.10	924.10	.00	3,415.90	25.4%
01180	2015 DUES	100	120	120.00	.00	.00	.00	100.0%
	TOTAL EXPENSES	114,389	120,904	22,581.06	9,950.01	.00	98,322.94	
01190	TAX ASSESSOR							
01190	1001 ASSESSOR	67,500	68,513	18,348.42	7,905.36	.00	50,164.58	26.8%
01190	1002 DEP ASSESSOR, DATA ENTRY	119,969	119,969	32,249.40	13,842.60	.00	87,119.60	26.9%
01190	2001 MEDICAL BENEFITS	0	62,972	62,971.87	.00	.00	.00	100.0%
01190	2002 FICA	0	14,419	3,778.26	1,614.42	.00	10,640.74	26.2%
01190	2003 LIFE INSURANCE	0	9,944	178.56	59.52	.00	765.44	18.9%
01190	2005 PENSION	0	9,178	9,178.00	.00	.00	.00	100.0%
01190	2007 LONG TERM DISABILITY	0	538	114.78	38.26	.00	423.22	21.3%
01190	2015 SCHOOL DUES, PUBLICATIONS	8,500	8,500	1,494.00	50.00	.00	7,006.00	17.6%
01190	4061 FIELD SERVICE	8,000	8,000	.00	.00	.00	8,000.00	.0%
	TOTAL EXPENSES	203,969	293,033	128,313.29	23,510.16	.00	164,719.58	
01200	FINANCE							
01200	1001 FINANCIAL DIRECTOR	125,000	126,875	33,978.38	14,639.43	.00	92,896.62	26.8%
01200	1002 CLERICAL	137,622	137,622	37,757.98	16,197.90	.00	99,864.02	27.4%
01200	1003 ASST FINANCIAL DIRECTOR	64,477	65,482	18,198.79	7,840.86	.00	47,283.21	27.8%
01200	2001 MEDICAL BENEFITS	0	78,638	78,638.09	.00	.00	.00	100.0%
01200	2002 FICA	0	23,999	6,773.84	2,892.90	.00	17,225.16	28.2%
01200	2003 LIFE INSURANCE	0	2,146	772.20	479.56	.00	1,373.80	36.0%
01200	2005 PENSION	0	26,322	26,322.00	.00	.00	.00	100.0%
01200	2007 LONG TERM DISABILITY	0	203,73	203.73	67.91	.00	751.27	21.3%
01200	2014 EDUCATION & TRAINING	2,900	2,900	375.00	.00	.00	2,525.00	12.9%
01200	2015 SUBSCRIPTIONS	375	375	374.40	374.40	.00	.00	99.8%
01200	2017 TECHNOLOGY MAINTENANCE	3,000	3,000	.00	.00	.00	3,000.00	.0%
	TOTAL EXPENSES	333,374	468,314	203,394.41	42,492.96	.00	264,919.68	
01205	TECHNOLOGY DEPARTMENT							
01205	1001 TECHNOLOGY/GIS MANAGER	83,500	84,753	22,697.64	9,779.19	.00	62,055.36	26.8%



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YTD BUDGET REPORT

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01205	TECHNOLOGY DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01205 1002	TECHNOLOGY ADMINISTRATIVE	93,282	94,590	23,703.31	10,212.45	.00	70,886.69	25.1%
01205 2001	MEDICAL BENEFITS	0	42,476	42,476.00	.00	.00	.00	100.0%*
01205 2002	FICA	0	13,720	3,467.67	1,502.56	.00	10,252.33	25.3%
01205 2003	LIFE INSURANCE	0	524	94.86	31.62	.00	429.14	18.1%
01205 2005	PENSION	0	8,437	8,437.00	.00	.00	.00	100.0%*
01205 2007	LONG TERM DISABILITY	0	500	106.71	35.57	.00	393.29	21.3%
01205 2014	DUES, TRAVEL, & TRAINING	10,300	10,300	3,660.88	110.10	.00	6,639.12	35.5%*
01205 3050	MAINTENANCE	87,600	87,600	40,679.55	5,229.63	.00	46,920.45	46.4%*
01205 5080	CAPITAL	38,500	38,500	.00	.00	.00	38,500.00	.0%
	TOTAL EXPENSES	313,182	381,400	145,323.62	26,901.12	.00	236,076.38	
01220	SENIOR SERVICES							
01220 1001	SENIOR SERVICES ADMINIST	118,272	119,043	29,614.97	12,725.83	.00	89,428.03	24.9%
01220 2001	MEDICAL BENEFITS	0	31,364	31,364.12	.00	.00	.00	100.0%*
01220 2002	FICA	0	9,107	2,225.20	953.34	.00	6,881.80	24.4%
01220 2003	LIFE INSURANCE	0	869	186.01	57.51	.00	682.99	21.4%
01220 2005	PENSION	0	4,039	4,039.00	.00	.00	.00	100.0%*
01220 2007	LONG TERM DISABILITY	0	238	56.39	22.55	.00	181.61	23.7%
01220 2017	DUES & TRAVEL	1,050	1,050	.00	.00	.00	1,050.00	.0%
01220 2022	SENIOR CENTER OPERATE EX	27,000	27,000	5,030.99	1,761.86	.00	21,969.01	18.6%
01220 4061	MINI-BUS	135,500	135,500	22,583.34	.00	.00	112,916.66	16.7%
	TOTAL EXPENSES	281,822	328,210	95,100.02	15,521.09	.00	233,110.10	
01230	TOWN HALL BOARD OF MANAGERS							
01230 0000	TOWN HALL BOARD OF MANAG	165,000	165,000	82,500.00	.00	.00	82,500.00	50.0%*
01230 2001	MEDICAL BENEFITS	0	52,749	52,748.60	.00	.00	.00	100.0%*
01230 2003	LIFE INSURANCE	0	287	65.10	18.60	.00	221.90	22.7%
01230 2005	PENSION	0	3,866	3,866.00	.00	.00	.00	100.0%*
01230 2007	LONG TERM DISABILITY	0	431	91.92	30.64	.00	339.08	21.3%
	TOTAL EXPENSES	165,000	222,333	139,271.62	49.24	.00	83,060.98	
01240	SOCIAL SECURITY							
01240 2001	UNEMPLOYMENT ACT	15,000	15,000	1,609.00	1,609.00	.00	13,391.00	10.7%
01240 2002	FICA	812,972	0	.00	.00	.00	.00	.0%*
	TOTAL EXPENSES	827,972	15,000	1,609.00	1,609.00	.00	13,391.00	
01260	PENSION FUND							
01260 2001	TOWN & POLICE PLAN	815,615	0	.00	.00	.00	.00	.0%*

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PENSION FUND	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01260 2002 ELECTED OFFICIALS	15,774	0	.00	.00	.00	.00	.0%*
01260 2011 SERVICES & SUPPLIES	23,000	0	.00	.00	.00	.00	.0%*
TOTAL EXPENSES	854,389	0	.00	.00	.00	.00	
01270 EMPLOYEE BENEFITS							
01270 2001 MEDICAL BENEFITS	2,806,855	0	.00	.00	.00	.00	.0%*
01270 2003 LIFE INSURANCE	45,000	0	.00	.00	.00	.00	.0%*
01270 2004 LONG TERM DISABILITY	30,000	0	.00	.00	.00	.00	.0%*
01270 2005 OPEB CONTRIBUTION	100,000	162,146	162,146.47	.00	.00	.00	100.0%*
01270 2006 MISC BENEFITS	32,500	0	.00	.00	.00	.00	.0%*
TOTAL EXPENSES	3,014,355	162,146	162,146.47	.00	.00	.00	
01280 PROFESSIONAL ORGANIZATIONS							
01280 0000 HVCEO	17,123	17,123	8,561.50	.00	.00	8,561.50	50.0%*
01280 0003 CCM	15,103	15,103	15,103.00	.00	.00	.00	100.0%*
01280 0004 NATIONAL LEAGUE OF CITIE	1,861	1,861	1,861.00	.00	.00	.00	100.0%*
01280 0005 COST	1,225	1,225	1,225.00	.00	.00	.00	100.0%*
01280 3000 REGIONAL BROWNFIELDS PAR	800	800	800.00	.00	.00	.00	100.0%*
TOTAL EXPENSES	36,112	36,112	27,550.50	.00	.00	8,561.50	
01300 COMMUNICATIONS							
01300 1001 FULL TIME OPERATORS	529,840	545,399	122,320.06	52,717.62	.00	423,078.94	22.4%
01300 1005 OVERTIME	80,000	80,000	22,318.10	8,999.17	.00	57,681.90	27.9%*
01300 2001 MEDICAL BENEFITS	0	79,341	79,341.40	.00	.00	.00	100.0%*
01300 2002 FICA	0	47,843	11,112.65	4,646.01	.00	36,730.35	23.2%
01300 2003 LIFE INSURANCE	0	1,185	294.50	96.10	.00	890.50	24.9%
01300 2005 PENSION	0	21,631	21,632.00	.00	.00	-1.00	100.0%*
01300 2007 LONG TERM DISABILITY	0	1,122	257.14	88.67	.00	864.86	22.9%
01300 2015 TRAINING	9,000	9,000	2,253.38	.00	.00	6,746.62	25.0%*
01300 2034 UNIFORMS	2,000	2,000	948.00	948.00	.00	1,052.00	47.4%*
01300 3050 RADIO SYSTEM MAINTENANCE	32,100	32,100	8,002.77	2,667.59	.00	24,097.23	24.9%
01300 4034 EQUIPMENT RENTAL	181,170	181,170	38,881.24	13,677.21	.00	142,288.76	21.5%
01300 4060 E911 CONTRACT SERVICE	3,500	3,500	.00	.00	.00	3,500.00	.0%
01300 5080 CAPITAL	26,506	26,506	.00	.00	.00	26,506.00	.0%
TOTAL EXPENSES	864,116	1,030,797	307,361.24	83,840.37	.00	723,436.16	
01310 POLICE							
01310 1001 CHIEF OF POLICE	99,397	100,888	27,018.80	11,640.93	.00	73,869.20	26.8%*

redistribution of life insurance
benefits needs to be adjusted

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internal transfer is at the
police commission level

01310	POLICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01310 1002	CAPTAIN	91,016	92,382	24,740.59	10,659.36	.00	67,641.41	26.8%
01310 1003	SWORN PERSONNEL	3,053,470	3,102,187	818,585.85	340,072.20	.00	2,283,601.15	26.4%
01310 1004	CIVILIAN PERSONNEL	177,732	182,802	50,207.55	20,988.51	.00	132,594.45	27.5%
01310 1005	OVERTIME	130,000	130,000	44,545.82	13,532.24	.00	85,454.18	34.3%
01310 1006	OVERTIME-CIVILIAN	0	0	.37	.00	.00	-.37	100.0%
01310 1007	TRAFFIC GUARDS	16,458	16,458	1,124.55	843.75	.00	15,333.45	6.8%
01310 2001	MEDICAL BENEFITS	0	796,509	796,508.70	.00	.00	196,965.87	100.0%
01310 2002	FICA	0	277,597	80,631.13	33,462.61	.00	7,019.34	29.0%
01310 2003	LIFE INSURANCE	0	9,123	2,103.66	732.22	.00	4,000.00	23.1%
01310 2005	PENSION	0	515,156	511,156.00	.00	.00	4,000.00	99.2%
01310 2007	LONG TERM DISABILITY	0	8,800	1,888.50	636.30	.00	6,911.50	21.5%
01310 2008	EDUCATION	37,560	37,560	6,582.01	1,350.38	.00	30,977.99	17.5%
01310 2010	TELEPHONE/RADIO COMMUNIC	17,400	17,400	3,212.86	960.28	.00	14,187.14	18.5%
01310 2011	PROGRAM EQUIPMENT SUPPLI	20,000	20,000	3,243.67	2,701.23	.00	16,756.33	16.2%
01310 2015	POLICE RECRUITMENT	0	4,000	4,321.19	1,921.19	.00	-321.19	108.0%
01310 2026	MISCELLANEOUS	4,500	4,500	679.83	182.01	.00	3,820.17	15.1%
01310 2034	UNIFORM ALLOWANCE	60,500	60,500	11,056.47	2,171.85	.00	49,443.53	18.3%
01310 2035	SERVICES	34,400	34,400	11,200.60	1,025.60	.00	33,199.40	3.5%
01310 4060	CONTRACTUAL SERVICES	0	85,037	10,612.50	10,612.50	.00	74,424.50	12.5%
01310 4062	COMPUTER OPERATIONS	158,418	158,418	156,940.28	.00	.00	1,477.72	99.1%
01310 5002	PATROL CARS	90,000	90,000	-2,700.00	-2,700.00	.00	92,700.00	3.0%
01310 5080	CAPITAL	15,600	15,600	15,600.00	615.00	.00	.00	100.0%
	TOTAL EXPENSES	4,006,451	5,759,317	2,569,260.93	451,408.16	.00	3,190,055.77	
01320	FIRE							
01320 1001	MARSHALL FEES	135,000	134,682	33,437.17	13,711.19	.00	101,244.83	24.8%
01320 1005	SECRETARIAL FEES	37,149	39,149	9,992.16	4,286.55	.00	29,156.84	25.5%
01320 1014	MARSHALLS CAR ALLOWANCE	2,500	2,500	400.00	150.00	.00	2,100.00	16.0%
01320 2002	FICA	0	13,298	3,447.10	1,411.19	.00	9,850.90	25.9%
01320 2003	LIFE INSURANCE	0	13,902	219.48	73.16	.00	9,850.90	24.3%
01320 2005	EXPENSE	0	7,409	7,408.00	.00	.00	1.00	100.0%
01320 2007	LONG TERM DISABILITY	0	7,434	92.55	30.85	.00	341.45	21.3%
01320 2011	COMM & MARSHALLS SUPPLIE	2,500	2,500	294.28	.00	.00	2,205.72	11.8%
01320 2012	FIRE CO GRANTS	135,000	135,000	67,500.00	.00	.00	67,500.00	50.0%
01320 2015	TRAINING, FIRE PREVENTIO	69,000	69,000	349.15	349.15	.00	68,650.85	.5%
01320 2020	UTILITIES	130,000	130,000	6,203.98	.00	.00	123,796.02	4.8%
01320 2021	FIREHOUSE MAINT. & ALARM	51,100	51,100	450.00	.00	.00	50,650.00	.9%
01320 2022	RADIO & PAGER SERVICE	21,950	21,950	693.19	.00	.00	21,256.81	3.2%
01320 2028	HYDRANTS	72,000	72,000	523.97	.00	.00	71,476.03	.7%
01320 2029	FIRE HOSE	13,470	13,470	452.07	.00	.00	13,470.00	.0%
01320 2035	FIRE FIGHTER SUPPLIES	15,900	15,900	19.99	19.99	.00	15,447.93	2.8%
01320 3050	EQUIPMENT REPAIRS	28,895	28,895	375.50	.00	.00	28,519.50	1.3%

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01320	FIRE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01320	3051	69,875	69,875	1,935.29	.00	.00	67,939.71	2.8%
01320	4001	20,200	20,200	.00	.00	.00	20,200.00	.0%
01320	4002	230,000	230,000	3,776.60	.00	.00	226,223.40	1.6%
01320	4003	58,700	58,700	4,588.00	.00	.00	54,112.00	7.8%
01320	5080	85,779	85,779	.00	.00	.00	85,779.00	.0%
	TOTAL EXPENSES	1,179,018	1,202,743	142,138.49	20,032.08	.00	1,060,604.51	
01330	EMERGENCY MANAGEMENT/DIVE TEAM							
01330	1006	9,750	9,750	3,375.00	500.00	.00	6,375.00	34.6%*
01330	2002	0	746	.00	.00	.00	746.00	.0%
01330	2011	400	400	.00	.00	.00	400.00	.0%
01330	2016	4,200	4,200	582.23	288.78	.00	3,617.77	13.9%
01330	2031	4,000	4,000	.00	.00	.00	4,000.00	.0%
01330	4001	3,150	3,150	.00	.00	.00	3,150.00	.0%
01330	4060	10,396	10,396	.00	.00	.00	10,396.00	.0%
01330	5080	8,234	8,234	5,413.89	3,643.95	.00	2,820.11	65.8%*
	TOTAL EXPENSES	40,130	40,876	9,371.12	4,432.73	.00	31,504.88	
01340	CANINE CONTROL							
01340	1001	108,034	108,694	24,736.39	10,426.14	.00	83,957.61	22.8%
01340	2001	0	26,776	26,776.33	.00	.00	100.00*	100.0%*
01340	2002	0	8,315	1,835.48	773.56	.00	6,479.52	22.1%
01340	2003	0	344	53.01	17.67	.00	290.99	15.4%
01340	2005	0	3,569	3,569.00	.00	.00	182.59	100.0%*
01340	2007	0	232	49.41	16.47	.00	1,000.00	21.3%
01340	2008	1,000	1,000	.00	.00	.00	1,500.00	.0%
01340	2034	1,500	1,500	.00	.00	.00	1,500.00	.0%
01340	2036	112,034	151,930	57,019.62	11,233.84	.00	94,910.71	
	TOTAL EXPENSES							
01350	INSURANCE							
01350	4001	373,411	373,411	87,958.00	.00	.00	285,453.00	23.6%
01350	4002	10,000	10,000	851.40	162.40	.00	9,148.60	8.5%
01350	4003	520,000	515,000	125,041.00	.00	.00	389,959.00	24.3%
01350	4004	71,500	76,500	74,118.00	.00	.00	2,382.00	96.9%*
	TOTAL EXPENSES	974,911	974,911	287,968.40	162.40	.00	686,942.60	
01360	LAKE AUTHORITIES							
01360	0000	23,672	23,672	.00	.00	.00	23,672.00	.0%



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01360 LAKE AUTHORITIES	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01360 0003 LAKE ZOAR AUTHORITY	32,438	32,438	32,438.00	.00	.00	.00	100.0%*
TOTAL EXPENSES	56,110	56,110	32,438.00	.00	.00	23,672.00	
01370 NEWTOWN HEALTH DISTRICT							
01370 0003 NEWTOWN HEALTH DISTRICT	264,449	264,449	.00	.00	.00	264,449.00	.0%
01370 2001 MEDICAL BENEFITS	0	96,547	96,546.65	.00	.00	.00	100.0%*
01370 2003 LIFE INSURANCE	0	186,888	186.00	62.00	.00	702.00	20.9%
01370 2005 PENSION	0	12,597	12,597.00	.00	.00	.00	100.0%*
01370 2007 LONG TERM DISABILITY	0	198,929	198.24	66.08	.00	730.76	21.3%
TOTAL EXPENSES	264,449	375,410	109,527.89	128.08	.00	265,881.76	
01375 TICK ACTION COMM							
01375 0003 ALLOCATIONS	0	0	.00	-125.00	.00	.00	.0%
TOTAL EXPENSES	0	0	.00	-125.00	.00	.00	
01380 VISITING NURSES ASSOCIATION							
01380 0000 VNA	500	0	.00	.00	.00	.00	.0%*
TOTAL EXPENSES	500	0	.00	.00	.00	.00	
01400 KEVIN'S COMMUNITY CENTER							
01400 0000 KEVIN'S COMMUNITY CENTER	45,000	0	.00	.00	.00	.00	.0%*
TOTAL EXPENSES	45,000	0	.00	.00	.00	.00	
01410 CHILDREN'S ADVENTURE CENTER							
01410 0003 CHILDREN'S ADVENTURE CEN	25,000	0	.00	.00	.00	.00	.0%*
TOTAL EXPENSES	25,000	0	.00	.00	.00	.00	
01415 OUTSIDE AGENCIES							
01415 2001 MEDICAL BENEFITS	0	99,242	99,241.74	.00	.00	.00	100.0%*
01415 2003 LIFE INSURANCE	0	745	176.70	60.45	.00	568.30	23.7%
01415 2005 PENSION	0	14,765	14,765.00	.00	.00	.00	100.0%*
01415 2007 LONG TERM DISABILITY	0	1,046	235.73	80.66	.00	810.27	22.5%

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01415	OUTSIDE AGENCIES	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01415 6000	VISITING NURSES ASSOCIAT	0	500	.00	.00	.00	500.00	.0%
01415 6001	KEVIN'S COMMUNITY CENTER	0	45,000	.00	.00	.00	45,000.00	.0%
01415 6002	CHILDREN'S ADVENTURE CEN	0	25,000	25,000.00	.00	.00	.00	100.0%*
01415 6003	REGIONAL HOSPICE	0	5,500	.00	.00	.00	5,500.00	.0%
01415 6004	VETERANS' GUIDANCE SUPPL	0	250	.00	.00	.00	250.00	.0%
01415 6005	NW REGIONAL MENTAL BOARD	0	2,953	2,953.00	.00	.00	.00	100.0%*
01415 6006	DANBURY REG CHILD ADVOCA	0	2,750	.00	.00	.00	2,750.00	.0%
01415 6007	WOMEN'S CENTER OF DANBUR	0	10,000	10,000.00	.00	.00	.00	100.0%*
01415 6008	ABILITY BEYOND DISABILIT	0	4,500	.00	.00	.00	4,500.00	.0%
01415 6013	THE VOLUNTEER CENTER	0	1,000	.00	.00	.00	1,000.00	.0%
01415 6014	NEWTOWN PARENT CONNECTIO	0	20,000	.00	.00	.00	20,000.00	.0%
	TOTAL EXPENSES	0	233,251	152,372.17	141.11	.00	80,878.57	.0%
01419	REGIONAL HOSPICE							
01419 0000	REGIONAL HOSPICE ALLOCAT	5,500	0	.00	.00	.00	.00	.0%*
	TOTAL EXPENSES	5,500	0	.00	.00	.00	.00	.0%*
01420	VETERAN'S GUIDANCE SUPPLIES							
01420 0000	VETERAN'S GUIDANCE SUPPL	250	0	.00	.00	.00	.00	.0%*
	TOTAL EXPENSES	250	0	.00	.00	.00	.00	.0%*
01425	N.W. REGIONAL MENTAL BOARD							
01425 0000	N.W. REGIONAL MENTAL BD	2,953	0	.00	.00	.00	.00	.0%*
	TOTAL EXPENSES	2,953	0	.00	.00	.00	.00	.0%*
01426	N.W. SAFETY COMMUNICATION							
01426 0000	NW SAFETY COMMUNICATION	9,783	9,783	4,891.50	.00	.00	4,891.50	50.0%*
	TOTAL EXPENSES	9,783	9,783	4,891.50	.00	.00	4,891.50	50.0%*
01428	DANBURY REG CHILD ADVOCACY CEN							
01428 0000	DANB REG CHILD ADVOCACY	2,750	0	.00	.00	.00	.00	.0%*
	TOTAL EXPENSES	2,750	0	.00	.00	.00	.00	.0%*
01429	WOMEN'S CENTER OF DANBURY							
01429 0000	WOMEN'S CENTER OF DANBUR	10,000	0	.00	.00	.00	.00	.0%*

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01429	WOMEN'S CENTER OF DANBURY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL EXPENSES	10,000	0	.00	.00	.00	.00	
01431	ABILITY BEYOND DISABILITY							
	TOTAL EXPENSES	4,500	0	.00	.00	.00	.00	.0%
01432	EMERGENCY MEDICAL SERVICES							
	TOTAL EXPENSES	230,000	230,000	79,097.25	.00	.00	150,902.75	34.4%
		40,000	40,000	.00	.00	.00	40,000.00	.0%
		270,000	270,000	79,097.25	.00	.00	190,902.75	
01433	YOUTH & FAMILY SERVICES							
	TOTAL EXPENSES	265,600	265,600	66,400.00	.00	.00	199,200.00	25.0%
		0	47,722	47,722.11	.00	.00	.00	100.0%
		0	401	97.65	32.55	.00	303.35	24.4%
		0	741	193.62	70.46	.00	547.38	26.1%
		265,600	314,464	114,413.38	103.01	.00	200,050.73	
01437	NW CONNECTICUT EMS COUNCIL							
	TOTAL EXPENSES	250	250	250.00	.00	.00	.00	100.0%
01441	THE VOLUNTEER CENTER							
	TOTAL EXPENSES	1,000	0	.00	.00	.00	.00	.0%
01442	NEWTOWN PARADE COMMITTEE							
	TOTAL EXPENSES	6,550	6,550	6,229.36	.00	.00	320.64	95.1%
01443	NEWTOWN PARENT CONNECTION							
	TOTAL EXPENSES	20,000	0	.00	.00	.00	.00	.0%



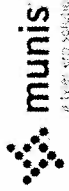
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01443	NEWTOWN PARENT CONNECTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
	TOTAL EXPENSES	20,000	0	.00	.00	.00	.00	
01444	NW CONSERVATION DISTRICT							
	TOTAL EXPENSES	1,000	1,000	1,000.00	.00	.00	.00	100.0%*
01460	BUILDING INSPECTOR							
	TOTAL EXPENSES	70,000	71,050	19,027.89	8,198.07	.00	52,022.11	26.8%*
01460 1001	BUILDING OFFICIAL	38,016	38,016	9,184.05	4,386.45	.00	28,831.95	24.2%
01460 1002	ADMINISTRATOR	115,260	115,260	31,001.34	13,299.36	.00	84,258.66	26.9%*
01460 1005	SECRETARIES	32,076	32,076	8,627.36	3,701.07	.00	23,448.64	26.9%*
01460 2001	MEDICAL BENEFITS	0	115,758	115,758.48	.00	.00	0	100.0%*
01460 2002	FICA	0	19,615	5,048.90	2,186.94	.00	14,566.10	25.7%
01460 2003	LIFE INSURANCE	0	1,578	384.09	128.03	.00	1,193.91	24.3%
01460 2005	PENSION	0	14,972	14,972.00	.00	.00	0	100.0%*
01460 2007	LONG TERM DISABILITY	0	14,731	155.94	51.98	.00	575.06	21.3%
01460 2012	CLOTHING, EQUIPMENT	650	650	320.49	109.97	.00	329.51	49.3%*
01460 2015	DUES & TUITION	2,000	2,000	135.00	60.00	.00	1,865.00	6.8%
01460 4060	PROFESSIONAL CONSULTANT	1,000	1,000	.00	.00	.00	1,000.00	.0%
	TOTAL EXPENSES	259,002	412,706	204,615.54	32,121.87	.00	208,090.94	
01490	LAND USE							
	TOTAL EXPENSES	74,675	75,796	20,298.66	8,745.57	.00	55,497.34	26.8%*
01490 1001	LAND USE AGENCY DIRECTOR	279,111	280,154	67,180.93	29,195.74	.00	212,973.07	24.0%
01490 1002	ADMINISTRATION	3,000	3,000	1,788.00	1,788.00	.00	1,212.00	59.6%*
01490 1004	COURT STENOGRAPHER	0	75,449	75,448.59	.00	.00	0	100.0%*
01490 2001	MEDICAL BENEFITS	0	27,230	6,746.56	2,895.61	.00	20,483.44	24.3%
01490 2002	FICA	0	1,498	364.56	121.52	.00	1,133.44	24.3%
01490 2003	LIFE INSURANCE	0	13,481	13,481.00	.00	.00	0	100.0%*
01490 2005	PENSION	0	750	160.11	53.37	.00	589.89	21.3%
01490 2007	LONG TERM DISABILITY	0	3,000	225.00	225.00	.00	2,775.00	7.5%
01490 2014	DUES, SUBSCRIPTIONS, TRA	1,500	1,500	276.97	91.97	.00	1,223.03	18.5%
01490 2025	MAPS & PRINTING	5,000	5,000	.00	.00	.00	5,000.00	.0%
01490 2026	OPEN SPACE INDEXING	975	975	215.92	116.92	.00	759.08	22.1%
01490 2034	CLOTHING	27,800	27,800	425.00	.00	.00	27,375.00	1.5%
01490 4060	CONTRACTUAL SERVICES	70,000	70,000	734.42	734.42	.00	65,825.58	6.0%
01490 4061	LEGAL SERVICES	2,400	2,400	.00	.00	.00	2,400.00	.0%
01490 5080	CAPITAL	467,461	588,033	190,785.72	43,968.12	.00	397,246.87	
	TOTAL EXPENSES	97,224	98,683	26,428.02	11,386.38	.00	72,254.98	26.8%*
01500	HIGHWAY							
	TOTAL EXPENSES	97,224	98,683	26,428.02	11,386.38	.00	72,254.98	26.8%*



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Town of Newtown
YTD BUDGET REPORT

PG 12
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highlighted items will be reimbursed by FEMA - storm related

FOR 2012 03

01500	HIGHWAY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01500	1002 ADMINISTRATION	405,024	407,816	109,420.35	47,054.76	.00	298,395.65	26.8%*
01500	1003 PAYROLL	1,759,283	1,759,283	444,019.74	190,540.95	.00	1,315,263.26	15.2%*
01500	1004 OVERTIME	45,000	45,000	60,401.96	47,958.23	.00	-15,401.96	134.2%*
01500	1006 BENEFITS	50,833	50,833	19,423.23	3,797.47	.00	31,409.77	38.2%*
01500	2001 MEDICAL BENEFITS	0	575,778	575,778.34	.00	.00	.00	100.0%*
01500	2002 FICA	0	190,707	49,398.74	22,692.02	.00	141,308.26	25.9%*
01500	2003 LIFE INSURANCE	0	15,395	3,496.80	1,159.71	.00	11,898.20	22.7%*
01500	2005 PENSION	0	102,531	102,531.00	.00	.00	.00	100.0%*
01500	2006 DRAINAGE MATERIALS	90,000	82,247.54	1,312.67	49,657.78	.00	7,752.46	91.4%*
01500	2007 LONG TERM DISABILITY	0	6,049	1,312.67	441.12	.00	4,736.33	21.7%*
01500	2008 STREET & ROAD SIGNS	15,000	15,000	4,033.00	2,969.00	.00	10,967.00	26.9%*
01500	2009 TREE SURGEON	12,000	12,000	2,000.00	1,000.00	.00	10,000.00	16.7%*
01500	2016 EQUIPMENT FUEL	419,572	419,572	86,990.90	47,132.59	.00	332,581.10	20.7%*
01500	2018 STREET LIGHTS	37,000	37,000	5,109.57	2,554.61	.00	31,890.43	13.8%*
01500	2029 PRIVATE ROADS/RECONSTRUC	10,000	10,000	.00	.00	.00	10,000.00	0.0%*
01500	2030 CONSTRUCTION SUPPLIES	22,000	22,000	5,981.35	3,922.46	.00	16,018.65	27.2%*
01500	2031 EDUC. & CONFERENCES	4,000	4,000	395.00	.00	.00	3,605.00	9.9%*
01500	2033 PATCHING MATERIALS	85,000	85,000	47,885.75	25,352.76	.00	37,114.25	56.3%*
01500	3050 REPAIRS	380,000	380,000	103,867.78	52,781.13	.00	276,132.22	27.3%*
01500	4060 CONT. TREE REMOVAL	75,000	75,000	93,967.50	88,567.50	.00	-18,967.50	125.3%*
01500	4061 CONT. DRAINAGE	122,000	122,000	6,690.00	4,420.00	.00	115,310.00	5.5%*
01500	4062 CONT. CHIP SEALING	65,000	65,000	64,999.35	33,818.85	.00	.65	100.0%*
01500	4063 CONT. LINE PAINTING	20,000	20,000	4,005.71	88.71	.00	15,994.29	20.0%*
01500	4064 CONT. OVERLAYS	275,000	275,000	.00	.00	.00	275,000.00	.0%*
01500	4065 CONTRACTUAL - ROADSIDE	25,000	25,000	.00	.00	.00	25,000.00	.0%*
01500	5080 CAPITAL	76,500	76,500	4,074.00	.00	.00	72,426.00	5.3%*
01500	5081 CAPITAL ROAD IMPROVEMENT	1,000,000	1,000,000	50,759.98	28,738.47	.00	949,240.02	5.1%*
	TOTAL EXPENSES	5,090,436	5,985,147	1,955,218.28	666,034.50	.00	4,029,929.06	
01510	WINTER MAINTENANCE							
01510	1003 OVERTIME	160,000	160,000	.00	.00	.00	160,000.00	.0%*
01510	2031 SAND	65,000	65,000	.00	.00	.00	65,000.00	.0%*
01510	2032 SALT	350,000	350,000	63,726.55	.00	.00	286,273.45	18.2%*
01510	2033 CHAINS, BLADES, ETC	20,000	20,000	.00	.00	.00	20,000.00	.0%*
01510	4060 CONTRACTUAL SERVICES	105,000	105,000	104,051.65	9,004.80	.00	948.35	99.1%*
	TOTAL EXPENSES	700,000	700,000	167,778.20	9,004.80	.00	532,221.80	
01515	LANDFILL							
01515	1002 PAYROLL	156,613	156,613	39,536.89	16,218.81	.00	117,076.11	25.2%*
01515	1003 OVERTIME	11,000	11,000	4,613.65	2,311.20	.00	6,386.35	41.9%*



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Town of Newtown
YTD BUDGET REPORT

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FOR 2012 03

01515	LANDFILL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01515	1006 BENEFITS	4,700	4,700	2,183.03	138.23	.00	2,516.97	46.4%*
01515	2001 MEDICAL BENEFITS	0	38,868	38,867.78	.00	.00	100.0%*	
01515	2002 FICA	0	12,822	3,483.79	1,396.36	.00	9,338.21	27.2%
01515	2003 LIFE INSURANCE	0	1,181	287.37	95.79	.00	893.63	24.3%
01515	2005 PENSION	0	4,991	4,991.00	.00	.00	100.0%*	
01515	2007 LONG TERM DISABILITY	0	444	94.77	31.59	.00	349.23	21.3%
01515	2011 BUILDING SUPPLIES	800	800	159.94	70.94	.00	640.06	20.0%
01515	2018 BUILDING ELECTRIC	6,900	6,900	696.70	321.93	.00	6,203.30	10.1%
01515	2031 EDUCATION	500	500	.00	.00	.00	500.00	100.0%
01515	3050 REPAIRS & SUPPLIES	1,500	1,500	167.70	62.94	.00	1,332.30	11.2%
01515	4025 CONTRACTUAL SERVICES	1,205,000	1,205,000	205,514.03	103,222.78	.00	999,485.97	17.1%
01515	5080 CAPITAL	12,000	12,000	.00	.00	.00	12,000.00	100.0%
	TOTAL EXPENSES	1,399,013	1,457,319	300,596.65	123,870.57	.00	1,156,722.13	
01550	PARKS AND RECREATION							
01550	1001 DIRECTOR	67,000	68,005	18,212.41	7,846.74	.00	49,792.59	26.8%*
01550	1002 ADMINISTRATION	307,735	309,422	76,650.09	31,727.68	.00	232,771.91	24.8%
01550	1003 PARK MAINTAINER OVERTIME	53,282	53,282	9,698.83	4,099.20	.00	43,583.17	18.2%
01550	1004 PARK MAINTAINER SALARY	384,924	384,924	100,707.42	42,381.56	.00	284,216.58	26.2%*
01550	1005 SUMMER PROGRAM	94,217	88,217	83,885.75	1,631.50	.00	4,331.25	95.1%*
01550	1006 LIFE GUARDS	81,490	95,490	62,638.63	-2,939.87	.00	32,851.37	65.6%*
01550	1007 RANGERS & GATE ATTENDANT	59,910	54,910	39,769.76	10,509.00	.00	15,140.24	72.4%*
01550	1008 PART TIME STAFF	21,900	18,900	5,007.00	2,020.50	.00	13,893.00	26.5%*
01550	2001 MEDICAL BENEFITS	0	272,392	272,392.39	.00	.00	100.0%*	
01550	2002 FICA	0	82,096	35,566.62	9,341.55	.00	46,529.38	43.3%
01550	2003 LIFE INSURANCE	0	2,114	476.16	158.72	.00	1,637.84	22.5%
01550	2004 RECREATION SUPPLIES	9,650	9,650	3,774.09	260.84	.00	5,875.91	39.1%*
01550	2005 PENSION	0	34,711	34,711.00	.00	.00	100.0%*	
01550	2007 LONG TERM DISABILITY	0	2,070	442.08	147.36	.00	1,627.92	21.4%
01550	2008 SIGNS	6,000	6,000	.00	.00	.00	6,000.00	100.0%
01550	2013 EDUCATION & TRAINING	10,975	10,975	985.00	160.00	.00	9,990.00	9.0%
01550	2018 UTILITIES	71,660	71,660	6,811.58	2,274.16	.00	64,848.42	9.5%
01550	2024 POOL EXPENSES	32,342	32,342	6,173.94	5,667.98	.00	26,168.06	19.1%
01550	2034 SAFETY CLOTHES & ALLOWAN	12,650	12,650	358.59	.00	.00	12,291.41	2.8%
01550	3051 GENERAL MAINTENANCE	31,700	31,700	5,774.24	3,701.99	.00	25,925.76	18.2%
01550	3052 GROUNDS MAINTENANCE	117,161	117,161	17,482.79	7,823.73	.00	99,678.21	14.9%
01550	3053 TRAIL MAINTENANCE	6,200	6,200	.00	.00	.00	6,200.00	100.0%
01550	4060 CONTRACTUAL SERVICES	270,000	270,000	40,421.33	14,267.78	.00	229,578.67	15.0%
01550	5080 CAPITAL	176,500	176,500	109,748.04	47,317.02	.00	66,751.96	62.2%*
	TOTAL EXPENSES	1,815,296	2,211,371	931,687.74	188,397.44	.00	1,279,683.65	
01570	CONTINGENCY							
01570	2000 CONTINGENCY FUND	400,000	292,969	.00	.00	.00	292,969.00	.0%



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Town of Newtown
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FOR 2012 03

01570	CONTINGENCY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL EXPENSES		400,000	292,969	.00	.00	.00	292,969.00	
01580	DEBT SERVICE							
01580	2001 PRINCIPAL	6,835,760	6,835,760	1,079,660.41	23,259.15	.00	5,756,099.59	15.8%
01580	2002 INTEREST	2,876,633	2,876,633	1,060,457.24	3,139.44	.00	1,816,175.76	36.9%*
01580	2003 BONDING EXPENSE	10,000	10,000	.00	.00	.00	10,000.00	.0%
TOTAL EXPENSES		9,722,393	9,722,393	2,140,117.65	26,398.59	.00	7,582,275.35	
01600	LEGISLATIVE COUNCIL							
01600	2013 COUNCIL EXPENSES	500	500	.00	.00	.00	500.00	.0%
01600	4001 AUDIT- TOWN	44,200	44,200	40,000.00	20,000.00	.00	4,200.00	90.5%*
TOTAL EXPENSES		44,700	44,700	40,000.00	20,000.00	.00	4,700.00	
01650	PUBLIC BUILDING MAINTENANCE							
01650	1001 SALARIES	136,924	136,924	36,834.42	15,801.69	.00	100,089.58	26.9%*
01650	1004 OVERTIME	11,420	11,420	2,360.96	1,034.64	.00	9,059.04	20.7%
01650	1006 BENEFITS	975	975	59.99	59.99	.00	915.01	6.2%
01650	2001 MEDICAL BENEFITS	0	43,403	43,403.16	.00	.00	.00	100.0%*
01650	2002 FICA	0	11,348	2,936.42	1,254.84	.00	8,411.58	25.9%
01650	2003 LIFE INSURANCE	0	768	186.93	62.31	.00	581.07	24.3%
01650	2005 PENSION	0	4,181	4,181.00	.00	.00	.00	100.0%*
01650	2007 LONG TERM DISABILITY	0	82.89	82.89	27.63	.00	305.11	21.4%
01650	2011 SUPPLIES	10,400	10,400	4,311.71	921.48	.00	6,088.29	41.5%*
01650	2014 BUILDING MAINTENANCE	17,125	17,125	13,296.93	4,398.12	.00	3,828.07	77.6%*
01650	2017 HEAT	100,000	100,000	2,255.08	863.41	.00	97,744.92	2.3%
01650	2018 ELECTRICITY	135,000	135,000	35,244.29	16,620.09	.00	99,755.71	26.1%*
01650	2019 WATER	15,000	15,000	1,379.17	726.78	.00	13,620.83	9.2%
01650	2020 SEWER USE FEE	10,000	10,000	2,137.93	2,137.93	.00	7,862.07	21.4%
01650	2021 SEWER ASSESSMENT	30,709	30,709	30,708.90	30,708.90	.00	.10	100.0%*
01650	4001 CONTRACTUAL CUSTODIAN	33,000	33,000	8,761.30	4,064.00	.00	24,238.70	26.5%*
01650	4060 CONTRACTUAL SERVICES	76,791	76,791	10,221.74	5,905.22	.00	66,569.26	13.3%
01650	5080 CAPITAL	24,000	24,000	.00	.00	.00	24,000.00	.0%
TOTAL EXPENSES		601,344	661,432	198,362.82	84,587.03	.00	463,069.34	
01670	LIBRARY							
01670	0000 LIBRARY	1,022,552	1,022,552	426,072.52	170,434.52	.00	596,479.48	41.7%*

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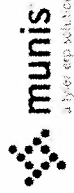
Town of Newtown
YTD BUDGET REPORT

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FOR 2012 03

LIBRARY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01670 2003 LIFE INSURANCE	0	573	139.50	46.50	.00	433.50	24.3%
01670 2005 PENSION	0	3,295	3,295.00	.00	.00	.00	100.0%*
01670 2007 LONG TERM DISABILITY	0	1,366	291.57	97.19	.00	1,074.43	21.3%
TOTAL EXPENSES	1,022,552	1,027,786	429,798.59	170,578.21	.00	597,987.41	
<hr/>							
01680 NEWTOWN CULTURAL ARTS COMM							
01680 0000 NEWTOWN CULTURAL ARTS CO	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL EXPENSES	2,000	2,000	.00	.00	.00	2,000.00	.0%
<hr/>							
01730 HATTERTOWN DISTRICT							
01730 0003 HAWLEYVILLE DISTRICT	500	500	.00	.00	.00	500.00	.0%
01730 0004 SANDY HOOK DISTRICT	1,000	1,000	.00	.00	.00	1,000.00	.0%
TOTAL EXPENSES	1,500	1,500	.00	.00	.00	1,500.00	.0%
<hr/>							
01740 ECONOMIC DEVELOPMENT COMM.							
01740 1003 DIRECTOR OF COMM DEVELOP	84,665	85,935	23,014.24	9,915.57	.00	62,920.76	26.8%*
01740 2002 FICA	0	6,574	1,760.60	758.55	.00	4,813.40	26.8%
01740 2003 LIFE INSURANCE	0	250	698.04	688.74	.00	-448.04	279.2%*
01740 2005 PENSION	0	4,184	4,184.00	.00	.00	.00	100.0%*
01740 2007 LONG TERM DISABILITY	0	248	52.92	17.64	.00	195.08	21.3%
01740 2014 DUES, SUBSCRIPTIONS, EDU	1,650	1,650	8.00	8.00	.00	1,642.00	5%
01740 4060 CONTRACTUAL SERVICES	30,000	30,000	2,300.00	550.00	.00	27,700.00	7.7%
TOTAL EXPENSES	116,315	128,841	32,017.80	11,930.50	.00	96,823.20	
<hr/>							
01755 SUSTAINABLE ENERGY COMM							
01755 0000 ALLOCATIONS	5,000	5,000	.00	.00	.00	5,000.00	.0%
TOTAL EXPENSES	5,000	5,000	.00	.00	.00	5,000.00	.0%
<hr/>							
01860 RESERVE FOR CAP & NON-REC.EXP.							
01860 5000 RESERVE CAP & NON RECURR	225,000	225,000	.00	.00	.00	225,000.00	.0%
TOTAL EXPENSES	225,000	225,000	.00	.00	.00	225,000.00	.0%
<hr/>							
01870 FAIRFIELD HILLS							
01870 1002 ADMINISTRATIVE PAYROLL	21,000	21,000	5,932.25	2,468.00	.00	15,067.75	28.2%*

life insurance benefit distribution needs to be adjusted



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Town of Newtown
YTD BUDGET REPORT

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FOR 2012 03

01870	FAIRFIELD HILLS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
01870	2002 FICA	0	1,607	396.46	169.69	.00	1,210.54	24.7%
01870	2011 SUPPLIES	400	400	10.50	.00	.00	389.50	2.6%
01870	2018 UTILITIES	14,679	14,679	1,411.28	.00	.00	13,267.72	9.6%
01870	2026 MISC. EXPENSES	1,000	1,000	.00	.00	.00	1,000.00	.0%
01870	3000 FEES & PROFESSIONAL SERV	25,000	25,000	3,872.00	.00	.00	21,128.00	15.5%
01870	3051 REPAIRS & MAINTENANCE	24,100	24,100	150.00	.00	.00	23,950.00	.6%
01870	4060 CONTRACTUAL SERVICES	154,037	69,000	.00	.00	.00	69,000.00	.0%*
	TOTAL EXPENSES	240,216	156,786	11,772.49	2,637.69	.00	145,013.51	
01900	BOARD OF EDUCATION							
01900	0000 BOARD OF EDUCATION	67,971,427	67,971,427	11,162,923.41	6,410,526.83	.00	56,808,503.59	16.4%
	TOTAL EXPENSES	67,971,427	67,971,427	11,162,923.41	6,410,526.83	.00	56,808,503.59	
	GRAND TOTAL	105,555,075	105,555,075	23,133,936.68	8,595,620.06	.00	82,421,138.32	21.9%

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

Town of Newtown
Contingency Account Activity
Up till 10/27/2011

<u>EFF DATE</u>	<u>AMOUNT</u>	<u>COMMENTS</u>
7/1/2011	400,000	ORIGINAL BUDGET 2012
7/13/2011	(29,836)	NON UNION COLA LC 7/6
7/13/2011	(56,750)	POLICE CONTRACT LC 7/6
8/22/2011	(20,445)	DISPATCH CONTRACT LC 8/17
BALANCE	292,969	
10/27/2011	(21,117)	PROPOSED TRANSFER
10/27/2011	(8,500)	PROPOSED TRANSFER
BALANCE	263,352	

Note: Parks & Recreation Union in negotiations

3 PRIMROSE STREET
NEWTOWN, CT 06470
TEL. (203) 270-4201
FAX (203) 270-4205
www.newtown-ct.gov



TOWN OF NEWTOWN
LEGISLATIVE COUNCIL

June 23, 2011

John Kortze
Chairman, Newtown Board of Finance
3 Primrose Street
Newtown, CT 06470

SUBJECT: Policy for Depositing Unexpended Appropriated Education Funds

Dear John,

At the June 15 regular meeting of the Newtown Legislative Council, members deliberated and passed the following motion taken from our unapproved minutes:

Mr. Spragg moved to refer review of the policy, on moving year end monies to the Capital/ Non-Recurring Fund, to the Board of Finance. Ms. Fetchick seconded.

In his remarks on the motion, Mr. Spragg mentioned discussing the concept of the Board of Finance doing the detail work on the policy which would ultimately come to the council for endorsement. I speak on behalf of the council in saying we look forward to working with the Board of Finance in developing a set of regulations governing this practice that town agencies adhere to while continuing to promote the financial stability of our town.

Best Regards,

FW: Policy for Depositing Unexpended Appropriated Education Funds

Mon 7/18/2011 8:58 AM

From: Kortze, John

To: susan.marcinek@newtown-ct.gov

Some background...

From: Jeffrey Capeci [mailto:jeff@thecapecis.com]
Sent: Monday, July 18, 2011 8:57 AM
To: Kortze, John
Subject: Re: Policy for Depositing Unexpended Appropriated Education Funds

John,

Good morning, John. The fund balance policy should go to the the Board of Finance for review and advice prior to the LC acting on it, I plan to put it on our August 3 agenda for referral. At the same meeting, the council can discuss surplus policy after which Ben or myself could attend a BoF meeting to rely concerns and/or ideas to be included. I hope this works for you, I am happy to discuss.

Jeff

From: "Kortze, John" <john.kortze@wellsfargoadvisors.com>
To: Jeffrey Capeci <jeff@thecapecis.com>
Sent: Monday, July 18, 2011 8:10 AM
Subject: RE: Policy for Depositing Unexpended Appropriated Education Funds

Good Morning Jeff,

Did you give any thought to my last email?

Seems we have a couple issues to work on jointly:

- 1) The Fund Balance policy. Do you want me to take what Pat gave us and go from there? She indicated at our last meeting that the Council Finance Committee had the issue in their lap.
- 2) The letter you sent the BOF regarding the issue of the BOE surplus. We can work on it concurrently, but would like input from the council. Can you provide that?

Let me know.

John

From: Jeffrey Capeci [mailto:jeff@thecapecis.com]
Sent: Tuesday, July 12, 2011 11:29 AM
To: Kortze, John
Subject: Fw: Policy for Depositing Unexpended Appropriated Education Funds

Sorry, John. Somehow I missed this searching for it prior to responding. The June 23 date helped me tremendously. As far as general fund balance policy goes, I will discuss with Ben and if we need another motion I will put it on our next meeting agenda. I have a feeling we've already passed that motion, I think when we passed the CIP but I will double-check.

Jeff

----- Forwarded Message -----
From: Jeffrey Capeci <jeff@thecapecis.com>
To: John Kortze <jkortze@mac.com>
Cc: Pat Llodra <pat.llodra@newtown-ct.gov>; William Hart <whartboe@gmail.com>
Sent: Thursday, June 23, 2011 9:45 AM
Subject: Policy for Depositing Unexpended Appropriated Education Funds

John,

Please find the attached memo describing the actions of the Legislative Council with regard to depositing unexpended appropriated education funds at the regular meeting of June 15, 2011.

General Fund Balance Policy

Updated for GASB54 Fund Balance Reporting and Governmental Type Definitions

POLICY STATEMENT

A positive fund balance serves three important functions:

1. Eliminates the need for short term borrowing to handle cash flow between the start of the fiscal year and receipt of revenue from taxes;
2. Can be periodically used to lower taxes to smooth out major fluctuations in the property tax rates;
3. Serves as a contingency fund that enables the Town to respond to unanticipated emergencies or opportunities.

Credit rating agencies determine the adequacy of the unreserved fund balance using a complex series of financial evaluations. The size of the fund balance is an important, but not the only consideration in the Town's rating. Other important factors are the reliability of a government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

A town's ability to accurately plan and develop sufficient fund balance is a common characteristic of highly rated municipalities.

This policy is intended to provide for a fund balance which satisfies the cash flow and contingency needs of the community, supports our positive bond rating with the rating agencies, and at the same time avoid over taxing the citizens through an excessively large fund balance.

GOVERNMENTAL FUND TYPE DEFINITIONS

- **General Fund** – all funds not reported in another fund
- **Special Revenue Funds** – Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specific purposes other than debt and capital projects. Restricted or committed revenues are the foundation for a special revenue fund.
- **Capital Project Funds** – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.
- **Debt Service Funds** – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest, including resources being accumulated for principal and interest maturing in future years.
- **Permanent Funds** – Used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is for the benefit of the government or its citizenry. Permanent funds do NOT include private purpose trust funds.

FUND BALANCE DEFINITIONS

- Fund Balance is the difference between the Town's current assets (cash, short-term investments, receivables) expected to be available to finance operations in the immediate future and its current liabilities.
- Fund balance is initially characterized as being restricted and unrestricted.

Unrestricted Fund Balance Categories

- Unassigned fund balance – Amounts that are available for any purpose as defined in this policy; these amounts are reported only in the general fund. In other governmental funds, if expenditures incurred exceeded the amounts restricted, committed or assigned it may be necessary to report a negative unassigned fund balance.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts are available, the Town considers the fund balance to be spent in the following order: committed, assigned, and then unassigned.

Unrestricted Fund Balance is the Total Fund Balance minus the Nonspendable minus the Restricted

Restricted Fund Balance Categories are amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation

- Committed fund balance– Amounts constrained to specific purposes by the Town itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purposes unless the government takes the same highest-level action to remove or change the constraint.

The decision making authority for purposes of this policy is the Board of Finance.

- Assigned fund balance– Amounts the Town intends to use for a specific purpose; intent can be expressed by the Town or by an official or body to which the Town delegates the authority. Appropriations of existing fund balances to future budgets are considered assigned fund balance. The Town shall not report an assignment that will result in deficit in Unassigned fund balance. Negative fund balances cannot be considered assigned.

The body authorized to assign amounts to a specific purpose for purposes of this policy is the Board of Finance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers the restricted fund balance amount to have been spent first until exhausted and then any available unrestricted fund balance.

- Nonspendable fund balance– Amounts that cannot be spent because they are (a) not in spendable form (such as inventory, prepaid items, long term portions of notes receivables), or (b) legally or contractually required to be maintained intact (such as the corpus of an endowment fund).

GUIDELINES

The Board of Finance shall propose annual budgets that provide for an unrestricted (unassigned) general fund balance of not less than eight (8) percent nor more than twelve (12) percent of the total operating general fund expenditures.

In the event the unassigned fund balance is greater than twelve (12) percent at the end of any fiscal year, the excess may only be used in one or a combination of the following ways:

1. Transfer such excess to the Debt Service Fund for future debt payments.
2. Transfer such excess to the Capital or Nonrecurring Fund for future capital projects.
3. Use directly to reduce the tax rate in the subsequent year provided that care is taken to avoid a major fluctuation in the tax rate in succeeding years.

As a general rule, unrestricted (unassigned) fund balance in the general fund should represent no less than one month of operating revenues or operating expenditures (whichever is less volatile).

The following circumstances may justify a significantly higher minimum target levels:

- Significant volatility in operating revenues or operating expenditures;
- Potential drain on resources from other funds facing financial difficulties;
- Exposure to natural disasters (e.g. hurricanes);
- Reliance on a single corporate taxpayer or upon a group of corporate taxpayers in the same industry;
- Rapidly growing budgets; or
- Disparities in timing between revenue collections and expenditures.

Annually, the Board of Finance shall monitor and modify the minimum fund balance requirements based on the aforementioned criteria.

The use of unrestricted (unassigned) fund balance will be allowed under the following circumstances:

- Operating emergencies
- Unanticipated budgetary shortfalls

If at the end of a fiscal year, the unrestricted fund balance falls below eight (8) percent the Board of Finance shall prepare and submit a plan for expenditure reductions and or revenue increases. The Board of Finance shall take action necessary to restore the unrestricted fund balance to acceptable levels determined by this policy.

Note: The unrestricted fund balance is now at 7.12% and does not meet the 8% required by the proposed policy. This policy language requires the BoF to develop a plan of action to bring the fund to the required minimum level. This plan could call for meeting the minimum standard within a period of time, say 5 years or so.

This policy is subject to review on a bi-annual basis, on or before the anniversary date of its final approvals. The Board of Finance is responsible to lead the review process and shall collaborate with the Legislative Council and the Board of Selectmen in that action.

Epl and Rt July 28, 2011

Approved by consensus by the BoS on September 19 and forwarded to the BoF for review and action.

NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
SEPTEMBER 30, 2011

SUMMARY

Information presented for the third financial report in fiscal year 2011-12 continues to be limited. The anticipated obligations are not indicated and would be budgeted numbers until the account-by-account analysis progresses. Any event that would negatively impact our budget as the school year continues will be addressed and brought forward immediately. This report includes a salary line for the Education Jobs Fund that is being used to pay for educational assistants within the district. You can identify the amount of \$251,988 on the summary page as well as sub-object on page 2 indicating where the adjustment was required. This needs to be displayed this way, similar to ARRA last year, because it requires separate accounting and reporting. The sub-object accounts that reflected a negative position last month are the same as those indicated on this report. The overall expenditures have gone up by \$7.8M as this period includes the first month of school. Salaries represented \$4.6M while our first quarterly payment to the self-insurance fund was \$2M. The balance of approximately \$1M was expensed in all other accounts. The budget is lean and will be monitored closely with important issues identified as quickly as we become aware of them. There is nothing significant that has been identified that will impact our financial condition right now.

The educational assistant's balance has gone down compared to last month due to reassignment of aides to the Education Jobs Fund and finalization of the staffing reductions. Vacancies still exist. Additional education assistant's positions were required as a result of the class scheduling for students with IEPs. Final class schedules are not complete until after school begins. We have placed a great deal of effort in providing educational opportunities in the least restrictive environment. As such, we have to ensure appropriate balances of special education to regular education students.

Out-of-district tuition balance has gone down by \$536,000 due to further facility encumbrances and two additional students being placed beyond our budgeted 23.

Forecasting anticipated obligations on the financial plan will modify the balances required to end the fiscal year within the allotted budget.

Ronald J. Bienkowski
Director of Business
October 13, 2011

TERMS AND DEFINITIONS

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

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

The monthly budget summary report also provides financial information on the Education Jobs Fund, 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:

Education Jobs Fund – is a two year program. This year is the second year. It is designated to assist local boards to provide continuing employment for school personnel at risk due to budget cuts.

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 meet or exceed local education tuition rates by 4 ½. Students placed by the Department of Child and Family Services (DCF) are reimbursed after the school district has meet the initial local education tuition rates. School districts report these costs annually in December and March of each fiscal year. State of Connecticut

grant calculations are determined by reimbursing eligible costs (60%-100%) based on the SDE grant allocation. Current year detail changes will be forthcoming in future report narratives

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

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

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

Providing current financial information to the Board of Education is essential in order to remain within the allotted budget while maintaining a financial spending plan that meets the mission and goals of Newtown Board of Education.

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2011

OBJECT CODE	EXPENSE CATEGORY	2011-2012		YTD EXPENDITURE	ENCUMBER	BALANCE
		APPROVED BUDGET	CURRENT BUDGET			
<u>GENERAL FUND BUDGET</u>						
100	SALARIES	\$ 42,907,275	\$ 42,655,287	\$ 5,676,109	\$ 35,488,741	\$ 1,490,438
200	EMPLOYEE BENEFITS	\$ 10,575,126	\$ 10,575,126	\$ 3,002,443	\$ 661,776	\$ 6,910,907
300	PROFESSIONAL SERVICES	\$ 715,720	\$ 715,720	\$ 147,747	\$ 244,203	\$ 323,770
400	PURCHASED PROPERTY SERV.	\$ 1,891,169	\$ 1,891,169	\$ 337,767	\$ 601,058	\$ 952,344
500	OTHER PURCHASED SERVICES	\$ 6,686,624	\$ 6,686,624	\$ 983,955	\$ 1,537,455	\$ 4,165,214
600	SUPPLIES	\$ 4,802,441	\$ 4,802,441	\$ 842,554	\$ 1,656,668	\$ 2,303,219
700	PROPERTY	\$ 329,975	\$ 329,975	\$ 175,075	\$ 6,097	\$ 148,803
800	MISCELLANEOUS	\$ 63,097	\$ 63,097	\$ 42,493	\$ 1,120	\$ 19,484
<u>TOTAL GENERAL FUND BUDGET</u>		\$ 67,971,427	\$ 67,719,439	\$ 11,208,142	\$ 40,197,118	\$ 16,314,180
<u>EDUCATION JOBS FUND</u>						
100	SALARIES	\$	\$ 251,988	\$ 11,882	\$ 231,327	\$ 8,779
200	EMPLOYEE BENEFITS	\$	\$	\$	\$	\$
<u>TOTAL EDUCATION JOBS FUND</u>		\$	\$ 251,988	\$ 11,882	\$ 231,327	\$ 8,779
<u>GRAND TOTAL</u>		\$ 67,971,427	\$ 67,971,427	\$ 11,220,024	\$ 40,428,444	\$ 16,322,959
		(0)				
Excess Cost Grant Reimbursement Offset		77.26%				
Net Projected Balance						\$ 1,409,380
						\$ 17,732,339

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE
100	SALARIES					
	Administrative Salaries	\$ 2,816,460	\$ 2,816,460	\$ 683,682	\$ 2,126,484	\$ 6,293
	Teachers & Specialists Salaries	\$ 29,677,257	\$ 29,677,257	\$ 3,432,993	\$ 25,792,720	\$ 451,544
	Early Retirement	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 78,939	\$ 78,939	\$ 38,022	\$ 31,053	\$ 9,863
	Homebound & Tutors Salaries	\$ 260,452	\$ 260,452	\$ 21,800	\$ 135,562	\$ 103,090
	Certified Substitutes	\$ 572,100	\$ 572,100	\$ 7,659	\$ 105,075	\$ 459,366
	Coaching/Activities	\$ 541,749	\$ 541,749	\$ -	\$ 93,276	\$ 448,473
	Staff & Program Development	\$ 138,580	\$ 138,580	\$ 50,715	\$ 83,213	\$ 4,651
	CERTIFIED SALARIES	\$ 34,101,537	\$ 34,101,537	\$ 4,250,871	\$ 28,367,384	\$ 1,483,281
	Supervisors/Technology Salaries	\$ 597,487	\$ 597,487	\$ 133,527	\$ 440,033	\$ 23,927
	Clerical & Secretarial salaries	\$ 1,960,105	\$ 1,960,105	\$ 353,381	\$ 1,614,054	\$ (7,330)
	Educational Assistants	\$ 1,669,633	\$ 1,417,645	\$ 84,537	\$ 1,369,089	\$ (35,982)
	Nurses & Medical advisors	\$ 559,337	\$ 559,337	\$ 79,273	\$ 490,998	\$ (10,934)
	Custodial & Maint Salaries	\$ 2,770,430	\$ 2,770,430	\$ 570,189	\$ 2,205,392	\$ (5,151)
	Bus Drivers salaries	\$ -	\$ -	\$ -	\$ -	\$ -
	Career/Job salaries	\$ 101,256	\$ 101,256	\$ 19,937	\$ 73,650	\$ 7,669
	Special Education Svcs Salaries	\$ 648,087	\$ 648,087	\$ 100,250	\$ 787,846	\$ (240,008)
	Attendance & Security Salaries	\$ 145,140	\$ 145,140	\$ 21,824	\$ 120,082	\$ 3,235
	Extra Work - Non-Cert	\$ 97,900	\$ 97,900	\$ 27,245	\$ 20,211	\$ 50,443
	Custodial & Maint. Overtime	\$ 213,363	\$ 213,363	\$ 33,512	\$ -	\$ 179,851
	Civic activities/Park & Rec	\$ 43,000	\$ 43,000	\$ 1,563	\$ -	\$ 41,437
	NON-CERTIFIED SALARIES	\$ 8,805,738	\$ 8,553,750	\$ 1,425,237	\$ 7,121,356	\$ 7,156
	SUBTOTAL SALARIES	\$ 42,907,275	\$ 42,655,287	\$ 5,676,109	\$ 35,488,741	\$ 1,490,438
			\$ (251,988)			

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2011

OBJECT CODE	EXPENSE CATEGORY	2011-2012		YTD EXPENDITURE	ENCUMBER	BALANCE
		APPROVED BUDGET	CURRENT BUDGET			
200	EMPLOYEE BENEFITS					
	Medical & Dental Expenses	\$ 8,081,152	\$ 8,081,152	\$ 2,142,417	\$ 421,366	\$ 5,517,369
	Life Insurance	\$ 85,385	\$ 85,385	\$ 20,084	\$ -	\$ 65,301
	FICA & Medicare	\$ 1,261,524	\$ 1,261,524	\$ 186,800	\$ -	\$ 1,074,724
	Pensions	\$ 439,463	\$ 439,463	\$ 411,033	\$ 27,380	\$ 1,050
	Unemployment & Employee Assist.	\$ 243,602	\$ 243,602	\$ 8,778	\$ -	\$ 234,824
	Workers Compensation	\$ 464,000	\$ 464,000	\$ 233,331	\$ 213,030	\$ 17,639
	SUBTOTAL EMPLOYEE BENEFITS	\$ 10,575,126	\$ 10,575,126	\$ 3,002,443	\$ 661,776	\$ 6,910,907
300	PROFESSIONAL SERVICES					
	Professional Services	\$ 489,684	\$ 489,684	\$ 63,640	\$ 224,532	\$ 201,512
	Professional Educational Ser.	\$ 226,036	\$ 226,036	\$ 84,107	\$ 19,671	\$ 122,259
	SUBTOTAL PROFESSIONAL SVCS	\$ 715,720	\$ 715,720	\$ 147,747	\$ 244,203	\$ 323,770
400	PURCHASED PROPERTY SVCS					
	Buildings & Grounds Services	\$ 672,300	\$ 672,300	\$ 157,870	\$ 343,031	\$ 171,399
	Utility Services - Water & Sewer	\$ 123,450	\$ 123,450	\$ 18,391	\$ -	\$ 105,059
	Building, Site & Emergency Repairs	\$ 460,850	\$ 460,850	\$ 77,037	\$ 45,661	\$ 338,152
	Equipment Repairs	\$ 246,571	\$ 246,571	\$ 29,944	\$ 44,420	\$ 172,206
	Rentals - Building & Equipment	\$ 291,498	\$ 291,498	\$ 54,524	\$ 167,945	\$ 69,029
	Building & Site Improvements	\$ 96,500	\$ 96,500	\$ -	\$ -	\$ 96,500
	SUBTOTAL PUR. PROPERTY SER.	\$ 1,891,169	\$ 1,891,169	\$ 337,767	\$ 601,058	\$ 952,344

NEWTOWN BOARD OF EDUCATION
BUDGET SUMMARY REPORT
FOR THE MONTH ENDING SEPTEMBER 30, 2011

OBJECT CODE	EXPENSE CATEGORY	2011-2012		YTD EXPENDITURE	ENCUMBER	BALANCE
		APPROVED BUDGET	CURRENT BUDGET			
500	OTHER PURCHASED SERVICES					
	Contracted Services	\$ 393,983	\$ 393,983	\$ 157,333	\$ 79,744	\$ 156,906
	Transportation Services	\$ 4,423,601	\$ 4,423,601	\$ 135,627	\$ -	\$ 4,287,974
	Insurance - Property & Liability	\$ 333,731	\$ 333,731	\$ 186,179	\$ 140,764	\$ 6,788
	Communications	\$ 148,718	\$ 148,718	\$ 6,253	\$ 91,128	\$ 51,338
	Printing Services	\$ 54,560	\$ 54,560	\$ 6,999	\$ 424	\$ 47,137
	Tuition - Out of District	\$ 1,104,055	\$ 1,104,055	\$ 465,310	\$ 1,216,171	\$ (577,426)
	Student Travel & Staff Mileage	\$ 227,976	\$ 227,976	\$ 26,253	\$ 9,225	\$ 192,498
	SUBTOTAL OTHER PURCHASED SER.	\$ 6,686,624	\$ 6,686,624	\$ 983,955	\$ 1,537,455	\$ 4,165,214
600	SUPPLIES					
	Instructional & Library Supplies	\$ 983,763	\$ 983,763	\$ 321,090	\$ 134,580	\$ 528,093
	Software, Medical & Office Sup.	\$ 169,107	\$ 169,107	\$ 49,668	\$ 29,651	\$ 89,787
	Plant Supplies	\$ 361,100	\$ 361,100	\$ 99,122	\$ 83,077	\$ 178,901
	Electric	\$ 1,637,617	\$ 1,637,617	\$ 252,790	\$ 1,384,871	\$ (45)
	Propane & Natural Gas	\$ 398,287	\$ 398,287	\$ 20,842	\$ -	\$ 377,445
	Fuel Oil	\$ 544,034	\$ 544,034	\$ 28,274	\$ -	\$ 515,760
	Fuel For Vehicles & Equip.	\$ 471,739	\$ 471,739	\$ (2,659)	\$ -	\$ 474,398
	Textbooks	\$ 236,794	\$ 236,794	\$ 73,426	\$ 24,488	\$ 138,880
	SUBTOTAL SUPPLIES	\$ 4,802,441	\$ 4,802,441	\$ 842,554	\$ 1,656,668	\$ 2,303,219

NEWTOWN BOARD OF EDUCATION
BUDGET SUMMARY REPORT
FOR THE MONTH ENDING SEPTEMBER 30, 2011

OBJECT CODE	EXPENSE CATEGORY	APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE
700	PROPERTY					
	Capital Improvements (Sewers)	\$ 124,177	\$ 124,177	\$ 124,177	\$ -	\$ 0
	Technology Equipment	\$ 155,102	\$ 155,102	\$ 47,130	\$ -	\$ 107,972
	Other Equipment	\$ 50,696	\$ 50,696	\$ 3,768	\$ 6,097	\$ 40,831
	SUBTOTAL PROPERTY	\$ 329,975	\$ 329,975	\$ 175,075	\$ 6,097	\$ 148,803
800	MISCELLANEOUS					
	Memberships	\$ 63,097	\$ 63,097	\$ 42,493	\$ 1,120	\$ 19,484
	SUBTOTAL MISCELLANEOUS	\$ 63,097	\$ 63,097	\$ 42,493	\$ 1,120	\$ 19,484
	TOTAL LOCAL BUDGET	\$ 67,971,427	\$ 67,719,439	\$ 11,208,142	\$ 40,197,118	\$ 16,314,180

EDUCATION JOBS FUND	REVENUE RECEIVED	YTD EXPENDITURE	ENCUMBER	BALANCE
Salaries	\$ 251,988	\$ 11,882	\$ 231,327	\$ 8,779
Employee Benefits	\$ -	\$ -	\$ -	\$ -
TOTAL EDUCATION JOBS FUND	\$ 251,988	\$ 11,882	\$ 231,327	\$ 8,779
TOTAL BUDGET ALL SOURCES	\$ 67,971,427	\$ 11,220,024	\$ 40,428,444	\$ 16,322,959

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING SEPTEMBER 30, 2011

OBJECT CODE	EXPENSE CATEGORY	2011-2012 APPROVED BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	% RECEIVED
	<u>SCHOOL GENERATED FEES</u>						
	HIGH SCHOOL FEES	\$8,000		\$8,000.00		\$0.00	100.00%
	NURTURY PROGRAM	\$20,000		\$20,000.00		\$0.00	100.00%
	PARKING PERMITS	\$84,800		\$38,711.00		\$46,089.00	45.65%
	PAY FOR PARTICIPATION IN SPORTS	\$112,800		\$66,711.00		\$46,089.00	59.14%
	<u>BUILDING RELATED FEES</u>						
	ENERGY - ELECTRICITY	\$313		\$313.00		\$0.00	100.00%
	HIGH SCHOOL POOL - OUTSIDE USAGE	\$8,000		\$0.00		\$8,000.00	0.00%
	MISCELLANEOUS FEES	\$8,313		\$313.00		\$8,000.00	3.77%
	MISCELLANEOUS FEES	\$200		\$53.50		\$146.50	26.75%
	<u>TOTAL SCHOOL GENERATED FEES</u>	\$121,313		\$67,077.50		\$54,235.50	55.29%

NEWTOWN MUNICIPAL CENTER
3 PRIMROSE STREET
NEWTOWN, CT 06470



John W. Kortze, Chairman
James O. Gaston, Vice Chairman
Joseph W. Kearney
Michael E. Portnoy
Martin J. Gersten
Harrison A. Waterbury

www.newtown-ct.gov

Robert Tuit, Finance Director

**TOWN OF NEWTOWN
BOARD OF FINANCE**

Date: September 30, 2011
To: Bill Hart, Chairman, Board of Education
Cc: Elected Officials, Town of Newtown
From: Board of Finance, Town of Newtown
Subject: Various requests of the Board of Education

On behalf of the Board of Finance, I would like to follow up on two previous emails to the Chairman of the Board of Education and make the following requests:

1. Please provide an accounting of the legal expenses incurred thus far associated with the Owner Operator suit.
2. We are in receipt of the basic information regarding your current Capital Improvement Plan request but need the back up for the requested projects as out lined in the CIP regulation.
3. The BOE year end report appears to be consistent with the regulatory requirements. We had asked the auditor to review and he has indicated we are in good shape. We still are requesting, as a board, a meeting to discuss the proposed transfer policy of the BOE. Per my many previous emails to you and the auditors concerns, we remain focused on our goal to having the Town adopt a policy that will comply with statutory requirements.
4. The BOF has requested and would also welcome input on how best to accommodate the BOE in regards to the new statute that allows the BOE to carry over money from year to year.
5. Finally and in regards to the Owner Operator suit, the BOF would like to request a joint meeting, to include the council, to better the understanding of any liability of the suit, if any. Also, to better understand that, if there is any liability, what is the scope and scale as well as how it will be paid for. As some information may be sensitive and require an executive session, I would be happy to warn as such pending it's appropriate. However, the information requested should be of a public nature and we would want to handle it in the appropriate manner.

We look forward to a timely response as well as the scheduling of a timely meeting.
Thank you in advance for your help.

John Kortze

enc.

FW: CIP and other items

Wed 9/14/2011 8:30 AM

From: Kortze, John

To: Jeff@theCapecis.com, Benjamin Spragg, Mary Ann Jacob, Kathy Fetchick, pat.llodra@newtown-ct.gov, 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), View All (12)

Bill,

Following up, I think there are a handful of items that we need to connect on. I had a conversation with Jeff Capeci regarding some and discussed our last evening's meeting with him. We also discussed some of the issues with Pat. So we are all on the same page, I'd like to list the outstanding issues:

1) Some time ago I had sent an email to you and the appropriate areas of the council (Jeff and Ben) to gather input on implementing a policy/regulation that would establish a standard practice to place money in a "savings" account for the BOE, to be held over from budget year to budget year. This request was to get your input on how that may be best utilized by the BOE and basically formalize and implement the new statute that empowers the Town to do so. This item was referred to us by the council.

2) I understand and read the minutes of your 7/26 BOE meeting at the time and re read them pursuant to your email below. Unfortunately there is not a lot of "color" in the minutes, and our concern lies in the issues highlighted in the potential liabilities the Town may face regarding the O/O lawsuit...if any. I'm sure that info is sensitive and we'd be happy to schedule an executive session to discuss. In our meeting last night and in my conversation with Jeff today, the BOF and Council would like to understand the gravity of the situation. Pat also echoed those concerns last evening. Let us know how we can arrange a discussion in the proper format, to better understand the issue.

3) On the issue of transfers, the BOF has asked Bob Tait to run the most recent year end report past the auditor. It looked as if we are in good shape, but wanted his input. In so far as your current pending transfer policy, we still have not connected. That discussion, as I've communicated via email and overt the phone, needs to take place with the entire BOF and effects the BOE, BOF, council and ultimately the Town. It needs the proper emphasis and collective audience to make sure there is a complete understanding. As previously communicated, I sent the pending drafts (both of them) to the auditor and he expressed concerns as drafted. We also had a conference call with the auditor and Bob Tait to discuss and those concerns remain. I forwarded the comments to you, but if you need me to resend, please let me know. The BOF, and I'm sure all, would want to be consistent with the auditor's recommendations.

4) There was a request last evening to understand the legal costs associated with the O/O suit. Please forward at your convenience.

5) Thanks for the CIP information. The regulation requires the backup and impact statements. Please forward at your convenience as well. The numbers have been updated and some reduced and the information should be current.

Thanks in advance for your help in these matters and I apologize for the lengthy email. However, we wanted to be clear in the outstanding issues. Let me know when we can collectively discuss.

John

From: William Hart [mailto:whartboe@gmail.com]
Sent: Monday, September 12, 2011 5:01 PM
To: Kortze, John
Subject: RE: CIP and other items

John,

Debbie Leidlein is planning to be at your meeting this evening to discuss the CIP. I, unfortunately, have a conflict and cannot attend.

Floyd Dugas gave a pretty good public presentation on the ramifications of the O/O complaint at our 7/26 meeting. We can schedule a time to go over that information with your board in the future.

As the schedule permits, the next step on the transfer issue is a BOE policy subcommittee meeting. I'll let you know when that is scheduled. The final meeting of the space needs committee was preempted by the Irene. I plan to hold that meeting as soon as we can get everyone together.

Bill

From: Kortze, John [mailto:john.kortze@wellsfargoadvisors.com]
Sent: Monday, September 12, 2011 11:07 AM
To: William Hart
Cc: pat.llodra@newtown-ct.gov; Jeff@theCapecis.com; Mary Ann Jacob; Kathy Fetchick; 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
Subject: CIP and other items

Bill,

As you are aware, we have the BOE CIP on our agenda for this evening. A couple things that I wanted to mention and re-highlight.
First, I read through the info sent from Deb.

I'm assuming someone from the BOE will present tonight?
Also, I think we need to reconvene not only on the space needs issue as we will be taking up your CIP request, but also the transfer issue.
Finally, I think its important that that the BOF understand the potential ramifications of the Owner Operator suit, if any.
The item is not on our agenda, but would like to schedule that issue for a future meeting and possible executive session.

Thanks.

John

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FW: CIP and other items

Thu 9/22/2011 9:27 AM

From: Kortze, John

To: pat.lodra@newtown-ct.gov, Jeffrey Capeci, Mary Ann Jacob, Kathy Fetchick, Benjamin Spragg, 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), View All (12)

Bill,

I haven't heard back from you and have a meeting tonight. Any update on the below items?

Bill,

Following up, I think there are a handful of items that we need to connect on. I had a conversation with Jeff Capeci regarding some and discussed our last evening's meeting with him. We also discussed some of the issues with Pat. So we are all on the same page, I'd like to list the outstanding issues:

- 1) Some time ago I had sent an email to you and the appropriate areas of the council (Jeff and Ben) to gather input on implementing a policy/regulation that would establish a standard practice to place money in a "savings" account for the BOE, to be held over from budget year to budget year. This request was to get your input on how that may be best utilized by the BOE and basically formalize and implement the new statute that empowers the Town to do so. This item was referred to us by the council.
- 2) I understand and read the minutes of your 7/26 BOE meeting at the time and re read them pursuant to your email below. Unfortunately there is not a lot of "color" in the minutes, and our concern lies in the issues highlighted in the potential liabilities the Town may face regarding the O/O lawsuit...if any. I'm sure that info is sensitive and we'd be happy to schedule an executive session to discuss. In our meeting last night and in my conversation with Jeff today, the BOF and Council would like to understand the gravity of the situation. Pat also echoed those concerns last evening. Let us know how we can arrange a discussion in the proper format, to better understand the issue.
- 3) On the issue of transfers, the BOF has asked Bob Tait to run the most recent year end report past the auditor. It looked as if we are in good shape, but wanted his input. In so far as your current pending transfer policy, we still have not connected. That discussion, as I've communicated via email and over the phone, needs to take place with the entire BOF and effects the BOE, BOF, council and ultimately the Town. It needs the proper emphasis and collective audience to make sure there is a complete understanding. As previously communicated, I sent the pending drafts (both of them) to the auditor and he expressed concerns as drafted. We also had a conference call with the auditor and Bob Tait to discuss and those concerns remain. I forwarded the comments to you, but if you need me to resend, please let me know. The BOF, and I'm sure all, would want to be consistent with the auditor's recommendations.
- 4) There was a request last evening to understand the legal costs associated with the O/O suit. Please forward at your convenience.
- 5) Thanks for the CIP information. The regulation requires the backup and impact statements. Please forward at your convenience as well. The numbers have been updated and some reduced and the information should be current.

Thanks in advance for your help in these matters and I apologize for the lengthy email. However, we wanted to be clear in the outstanding issues. Let me know when we can collectively discuss.

John

From: William Hart (mailto:whartboe@gmail.com)
Sent: Monday, September 12, 2011 5:01 PM

FW: update

Thu 9/29/2011 2:19 PM

From: Kortze, John

To: William Hart

Cc: pat.llodra@newtown-ct.gov, 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 hope you don't mind me copying Pat as she was helpful in coordinating some discussion on this topic and for that, on an behalf of the Board of Finance, we thank her. I wanted to respond to your email below.

I have consulted with members of my board on this issue and the other issues not mentioned below but included in my previous emails to you. Simply, our questions remain as presented.

I did go back and review the minutes and the video, again, and there is no information regarding the potential financial ramifications of the Owner/Operator issue discussed in the video by Mr. Dugas or any board member.

In lieu of the other questions in my previous emails, our concern on this particular issue remains:

What, if any, financial ramification may exist as a result of the Owner/ Operator lawsuit and situation to the Town of Newtown?

If there are any financial ramifications, what are they and who will pay for them?

I should be clear in adding an additional question as a result of your recent comment to the press regarding providing an accommodation in the plan should the pending lawsuit turn out a particular way.

Wouldn't that be a wholly separate issue and require bidding as well? Some clarity would be very helpful here.

In any event, the Board of Finance remains focused on all of the questions presented here and previously. I am open to any manner in which we can have these discussions and would ask that we include Mr. Dugas and the tax attorney from Shipman and Goodwin, and anyone else you deem appropriate.. However, I want to be clear that the financial implications are of a public nature, as I see it, and should be discussed in that manner.

I am prepared to request this information directly from the attorney's and in the absence of that opportunity, will be asking the Town and Legislative Council for funding to bring in our own counsel. Obviously that would not be preferable and would not want to expend any more money, but we remain resolute in our goal.

Our intent is to address this in an expeditious manner and are asking for your help. I will be sending a similar written correspondence to the Council, Board of Education, Board of Finance and Board of Selectman in the next day or two.

I look forward to your response. I will try you tomorrow one way or another per your email below.

John

From: John Kortze [mailto:jkortze@mac.com]
Sent: Thursday, September 29, 2011 1:19 PM
To: Kortze, John
Subject: Fwd: update

Begin forwarded message:

From: William Hart <whartboe@gmail.com<mailto:whartboe@gmail.com>>
Date: September 28, 2011 2:51:17 PM EDT
To: pat.llodra@newtown-ct.gov<mailto:pat.llodra@newtown-ct.gov>, 'John Kortze'
<jkortze@mac.com<mailto:jkortze@mac.com>>

Subject: RE: update

John,

As the imposition of penalties by the State Board of Labor Relations is virtually unheard of, the potential financial implications directly stemming from the O/O complaint are limited and were well described by Floyd Dugas at our 7/26 meeting. As this is a case of on-going litigation I am reluctant to say anything else in public. I would ask that you consult the minutes from the meeting and I also believe that the video should be available.

The other potential issues surrounding the O/O contracts, which are in fact independent of the SBLR complaint, require careful navigation. Perhaps we could talk by phone later this week or early next (I will be out the rest of today and most of tomorrow).
Bill

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

Sent: Tuesday, September 27, 2011 12:50 PM

To: John Kortze; Bill Hart

Subject: update

Thanks Bill for getting back to me this morning. I did check my email 'out box' and found the email from Friday which you never received...sorry. Now we are back on track.

As we discussed, the BoF has an interest in learning more about potential financial ramifications related to the O/O decision. I offered to connect with you on that interest as I knew we would be talking. I am not certain what form that BoF discussion would take - public or executive session; nor who should/could be part of that gathering. That depends on what exactly is discussed and whether the information is 'protected' or not. Hopefully you and John will get together sometime soon to examine the possibilities and come up with a plan going forward. Perhaps you can email John in confirmation of this message - that would get the ball rolling.

Pat

E. Patricia Llodra
First Selectman
Town of Newtown
3 Primrose Street
Newtown, CT 06470

(203) 270-4201 - Office

(203) 270-4205 - FAX

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Fwd: update

Tue 10/11/2011 11:17 PM

From: jkortze

To: Sue Marcinek

For the record as well.

Begin forwarded message:

From: "Llodra, Pat" <pat.llodra@newtown-ct.gov>
Date: September 27, 2011 12:49:37 PM
To: John Kortze <jkortze@mac.com>, Bill Hart <hartwg@gmail.com>
Subject: update

Thanks Bill for getting back to me this morning. I did check my email 'out box' and found the email from Friday which you never received...sorry. Now we are back on track.

As we discussed, the BoF has an interest in learning more about potential financial ramifications related to the O/O decision. I offered to connect with you on that interest as I knew we would be talking. I am not certain what form that BoF discussion would take - public or executive session; nor who should/could be part of that gathering. That depends on what exactly is discussed and whether the information is 'protected' or not. Hopefully you and John will get together sometime soon to examine the possibilities and come up with a plan going forward. Perhaps you can email John in confirmation of this message - that would get the ball rolling.

Pat

E Patricia Llodra
First Selectman
Town of Newtown
3 Primrose Street
Newtown, CT 06470

(203) 270-4201 - Office
(203) 270-4205 - FAX

Fwd: RE: update

Tue 10/11/2011 11:16 PM

From: jkortze

To: Sue Marcinek

Begin forwarded message:

From: William Hart <whartboe@gmail.com>
Date: September 28, 2011 2:51:17 PM
To: pat.llodra@newtown-ct.gov, 'John Kortze' <jkortze@mac.com>
Subject: RE: update

John,

As the imposition of penalties by the State Board of Labor Relations is virtually unheard of, the potential financial implications directly stemming from the O/O complaint are limited and were well described by Floyd Dugas at our 7/26 meeting. As this is a case of on-going litigation I am reluctant to say anything else in public. I would ask that you consult the minutes from the meeting and I also believe that the video should be available.

The other potential issues surrounding the O/O contracts, which are in fact independent of the SBLR complaint, require careful navigation. Perhaps we could talk by phone later this week or early next (I will be out the rest of today and most of tomorrow).

Bill

From: Llodra, Pat [mailto:pat.llodra@newtown-ct.gov]
Sent: Tuesday, September 27, 2011 12:50 PM
To: John Kortze; Bill Hart
Subject: update

Thanks Bill for getting back to me this morning. I did check my email 'out box' and found the email from Friday which you never received...sorry. Now we are back on track.

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Pat

E. Patricia Llodra
First Selectman
Town of Newtown
3 Primrose Street
Newtown, CT 06470

(203) 270-4201 - Office
(203) 270-4205 - FAX

Re: Reply to your letter of 9/30/11

Tue 10/25/2011 12:08 PM

From: William Hart

To: john.kortze@wellsfargoadvisors.com

Cc: okjt@aol.com, harrison.waterbury@sbcglobal.net, mjglaw@aol.com, jkearney19@aol.com, mike.e.portnoy@gmail.com, susan.marcinek@newtown-ct.gov, Tait, Bob, Andy Buzzi, David Nanavaty, Debbie Leidlein, View All (16)

John,

The accounting of legal expenses that I provide to you covered the legal expenses that we have incurred as a result of the Owner/Operators' complaint to the State Board of Labor Relations, which was your question. Shipman and Goodwin have done some work for the District, however that work was done prior to the O/Os filing their complaint and did not cover that topic.

I do not believe that it would be in public's interest for us to hold a public discussion about strategies for responding to issues that could possibly arise from the existing O/O contracts. Also, as the O/O complaint is on-going litigation, it would be inappropriate for me to comment on that case. It would also not be appropriate to hold a public discussion in regards to possible future union contract negotiating strategies that may occur in the event that the O/Os prevail in the complaint with the SBLR and subsequently form a union. Given those constraints I believe that we can have a public discussion about the District's transportation contract(s) on a go-forward basis and how they would function in the event at the O/Os prevail in their complaint.

Bill

On Thu, Oct 20, 2011 at 9:55 AM, <john.kortze@wellsfargoadvisors.com> wrote:

Bill,

Thanks for the info. One question pertaining to the illustration on the O/O legal fees. Is that a complete accounting? I seem to recall that you indicated that you had another firm come in and help or advise you on some of the potential tax liabilities? I think you had mentioned the firm of Shipman and Goodwin?

Also, I think that, as we are elected and serving as public officials, I personally do not believe that a small group meeting as you suggest at the end of your letter is appropriate. Especially on such big issues and our issue on any potential liability remains. However, in an effort to accommodate, and if you and Pat think that a prudent first step, I would ask Sue to set up that meeting at everyone's earliest convenience.

Thanks for the response.

John

From: William Hart [mailto:whartboe@gmail.com]

Sent: Tuesday, October 18, 2011 6:42 PM

To: John W. Kortze

Cc: Andy Buzzi; David Nanavaty; Debbie Leidlein; Janet Robinson; Keith Alexander(boe); Lillian Bittman; Richard Gaines; 'Marcinek, Susan'; Pat Llodra

Subject: Reply to your letter of 9/30/11

Please see the attached letter.

Bill Hart

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Date: October 18, 2011
To: John Kortze, Chairman - Board of Finance
CC: Elected Officials, Town of Newtown
From: William Hart, Chairman - Board of Education
Subject: Your letter of September 30, 2011

In response to the questions in your letter of September 30, 2011:

1. Attached is a summary of the legal expenses incurred thus far associated with the owner/operators suit.
2. Attached is a detailed CIP submission that I believe is in the format created by Bob Tait.
3. The Board's policy subcommittee should be finalizing the transfer policy today. I believe that the proposed policy appropriately address the auditor's concerns.
4. Based on information that I have received from CABE in regards to the carry-over account statute, 10-248a, it seems to have generated a large number of questions and concerns from school districts and municipalities around the state. It does not appear to address some key issues, and many are requesting that the legislature clarify the statute. Since it does not seem to offer, as written, any distinct advantages over a capital non-reoccurring account, it may make the most sense for Newtown to wait and see how the statute evolves. I will continue to work with CABE and will forward any relevant information to you.
5. Given the sensitive nature regarding discussions of the Owner/Operator complaint, the next appropriate step would be for you, the First Selectman, and myself to meet to discuss the configuration of any discussions.

William Hart

LEGAL COSTS REGARDING OWNER/OPERATOR LABOR COMPLAINT

Labor Complaint dated June 8, 2011 was received in the Business Office on June 10, 2011

Berchem, Moses	6/8-29/11	Research, Reviews, Conferences, Strategy	\$9,003.00	118699
Berchem, Moses	6/29/11	Research re Price Fixing	\$927.50	118699
Berchem, Moses	6/30/11	Research re Price Fixing & Other Antitrust Violations	\$367.50	118699
Berchem, Moses	7/1/11	Antitrust Issue	\$999.00	118950
Berchem, Moses	7/5/11	Antitrust Issue	\$1,017.50	118950
Berchem, Moses	7/6/11	Price Fixing Issue	\$55.50	118950
Berchem, Moses	7/5/11	Repudiation of Atty H. Murray's Correspondence	\$195.00	118950
Berchem, Moses	7/8/11	Preparation of Demand Letter	\$78.00	118950
Berchem, Moses	7/11/11	Strategy for Complaint	\$78.00	118950
Berchem, Moses	7/11/11	Review Draft Response Letter to Atty H. Murray	\$66.00	118950
Berchem, Moses	7/12/11	Interoffice Conference on Complaint Strategy	\$33.00	118950
Berchem, Moses	7/19/11	Strategy for Complaint	\$58.50	118950
Berchem, Moses	7/20/11	Conference Call on Preperation for Hearing	\$390.00	118950
Berchem, Moses	7/20/11	Interoffice Conference on Complaint Strategy	\$33.00	118950
Berchem, Moses	7/21/11	Attendance at Informal MPP	\$585.00	118950
Berchem, Moses	7/22/11	Outline Presentation to BOE	\$58.50	118950
Berchem, Moses	7/26/11	Preparation for and Attendance at BOE Meeting re Liability	\$682.50	118950
Berchem, Moses	7/28/11	Telcon on Bus Driver Meeting	\$39.00	118950
Berchem, Moses	8/8/11	Interoffice Conference, Research, Draft Memo	\$363.00	119359
Berchem, Moses	8/9/11	Telcon, Research, Preparation of Opinion	\$292.50	119359
Berchem, Moses	8/9/11	Analysis of Independent Contractor Status	\$247.50	119359
Berchem, Moses	8/11/11	Preparation of Opinion	\$97.50	119359
Berchem, Moses	8/12/11	Preparation of Opinion	\$58.50	119359
Total			\$15,725.50	

Town of Newtown, Connecticut
Capital Improvement Plan
 '12/'13 thru '16/'17

PROJECTS & FUNDING SOURCES BY DEPARTMENT

Department	Project#	Priority	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Board of Education								
Hawley HVAC Renovations	BOE-1	n/a	2,300,000	2,200,000	1,600,000			6,100,000
<i>Bonding</i>			2,300,000	2,200,000	1,600,000			6,100,000
High School Auditorium Improvements	BOE-2	n/a	100,000	1,339,338				1,439,338
<i>Bonding</i>			100,000	1,339,338				1,439,338
Middle School Improvements	BOE-3	n/a			630,000	2,070,000	4,805,000	7,505,000
<i>Bonding</i>					630,000	2,070,000	4,805,000	7,505,000
Window Replacement	BOE-4	n/a			600,000	400,000		1,000,000
<i>Bonding</i>					600,000	400,000		1,000,000
Board of Education Total			2,400,000	3,539,338	2,830,000	2,470,000	4,805,000	16,044,338
GRAND TOTAL			2,400,000	3,539,338	2,830,000	2,470,000	4,805,000	16,044,338

Capital Improvement Plan
Town of Newtown, Connecticut

'12/'13 thru '16/'17

Department Board of Education
Contact RON BIENKOWSKI, DIREC
Type Building construction/renovati
Useful Life
Category Buildings
Priority TBD
Status Active

Project #	BOE-1
Project Name	Hawley HVAC Renovations

Total Project Cost: \$6,450,000

Description

This project includes:
 Replace one boiler in the 1948 building & convert 1921 boilers from steam to hot water.
 Installation of a ducted ventillation system to provide both heating and cooling to be thermo-statically controlled using an energy management system

Ducting will be appropriately sized to meet all heating and cooling requirements.
 Replace steam heating systems with hot water heating systems.
 Provide individual temperature control in classrooms
 Provide air conditioning throughout the building
 Install energy efficient direct digital control (DDC) temperature control systems. DDC system also aids in reducing maintenance
 Improve indoor air quality
 Provide mechanical ventilation via air handling units versus natural ventilation through open windows. The 1921 section of the building is particularly subject to noise and dust from Church Hill Rd when windows are open

In order to accommodate the HVAC renovations there are extensive renovations to the electrical systems, including lighting, power and fire alarms.

Justification

The purpose of this project is to comply with current building code requirements for fresh air exchange and ventilation in classrooms and to replace aging equipment which exceeds its useful life.

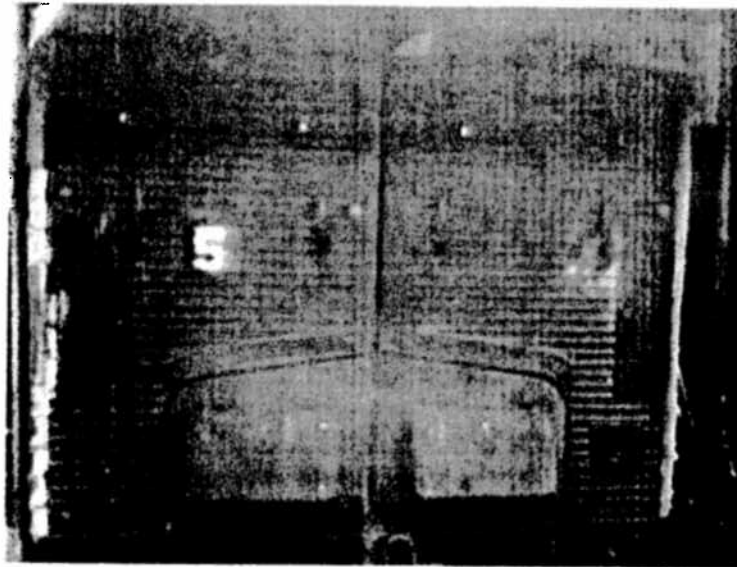
Built in 3 sections, 1921, 1948 and 1997, this facility is currently heated by 2 boiler plants. The 1921 section is served by 2 steam boilers and the 1997 section is served by one hot water boiler which is located in the 1948 boiler room. The 1948 section has old cast iron radiators, while the 1921 section has been largely upgraded to fin-tube heaters. Problems with poor temperature control capabilities and long system-response time for temperature regulation create many rooms that are either too cold or too hot during the winter season.

The steam boilers in the 1921 section are relatively new (1993), but the 1948 section is operating with the original equipment and is coming to the end of its useful life. The hot water boiler was installed in 1997. Mechanical ventilation exists in all rooms, but requires windows to be opened to provide 'make-up' or fresh air. This is a particular problem in the 1921 portion, where road noise and auto/truck emissions are introduced to the classrooms when windows are opened. The 1997 section has some air-conditioned spaces, but the addition has six classrooms that are not air-conditioned. The computer room, nurse's room, library, gym and office are air-conditioned.

**Capital Improvement Plan
Town of Newtown, Connecticut**

'12/'13 thru '16/'17

Department Board of Education
Contact RON BIENKOWSKI, DIREC



Prior	Expenditures	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
350,000	Construction/Maintenance	2,300,000	2,200,000	1,600,000			6,100,000
Total	Total	2,300,000	2,200,000	1,600,000			6,100,000

Prior	Funding Sources	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
350,000	Bonding	2,300,000	2,200,000	1,600,000			6,100,000
Total	Total	2,300,000	2,200,000	1,600,000			6,100,000

Budget Impact/Other

Operating and maintenance costs estimated at \$9,500/year.

**Capital Improvement Plan
Town of Newtown, Connecticut**

'12/'13 thru '16/'17

Department Board of Education
Contact RON BIENKOWSKI, DIREC

Capital Improvement Plan
Town of Newtown, Connecticut

'12/'13 thru '16/'17

Department Board of Education
Contact RON BIENKOWSKI, DIREC
Type Building construction/renovati
Useful Life
Category Buildings
Priority TBD
Status Active

Project # **BOE-2**
Project Name **High School Auditorium Improvements**

Total Project Cost: \$1,439,338

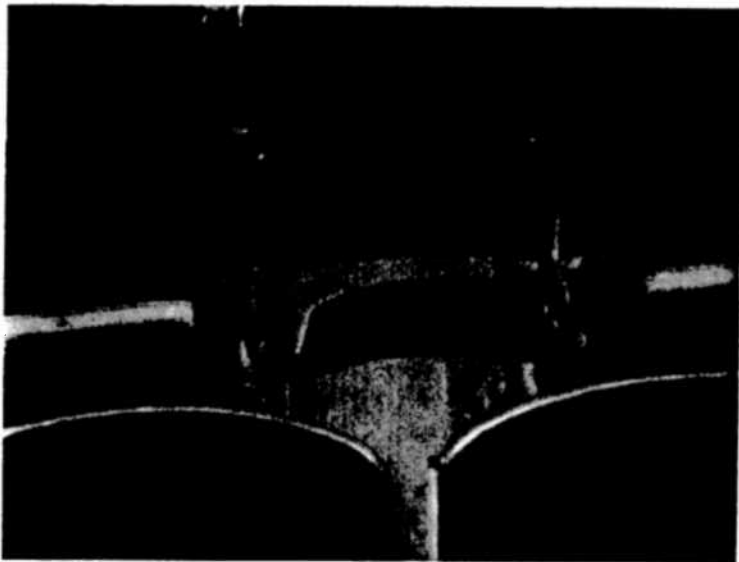
Description

This project consists of replacement of the original 1970 auditorium seating, replacement of carpeting, installation of LED isle lighting and repair of the concrete floor. Also, the removal of ceiling to repair ductwork and upgrade the fire sprinkler system

Total seats = 1,130.

Justification

The seating in the auditorium is in very poor condition and presents a safety hazard to the school and the community as well. Multiple seats have been removed over the years to limit injury to students, staff and the general public who all use the facility extensively. The carpeting is worn and has been repaired multiple times to ensure safety. The isle lighting is an ADA and safety requirement. There is damaged nonfunctioning duct work in the ceiling.



Capital Improvement Plan
Town of Newtown, Connecticut

'12/'13 thru '16/'17

Department Board of Education
 Contact RON BIENKOWSKI, DIREC

Expenditures	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Construction/Maintenance	100,000	1,339,338				1,439,338
Total	100,000	1,339,338				1,439,338

Funding Sources	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Bonding	100,000	1,339,338				1,439,338
Total	100,000	1,339,338				1,439,338

Budget Impact/Other

Lower repair costs.

Capital Improvement Plan
Town of Newtown, Connecticut

'12/'13 thru '16/'17

Department Board of Education
Contact RON BIENKOWSKI, DIREC
Type Building construction/renovati
Useful Life
Category Buildings
Priority TBD
Status Active

Project # BOE-3
Project Name Middle School Improvements

Total Project Cost: \$7,505,000

Description

Recommendation: The Middle School project design and cost estimation is placed in Year 3 of the CIP. Replacement of the MS boilers and re-piping the heating system is placed in Year 4. Finally, the ventilation of the MS and minor renovations is placed in Year 5 of the CIP.

Justification

As stated in the Climate Control Committee Report, dated August 2003, and the air quality retesting done in the spring of 2010, there is a need to upgrade the HVAC system at the MS. The upgrade will address the age of the boilers, the ineffectiveness of the system as a whole and the improvement of the air quality.

Capital Improvement Plan
Town of Newtown, Connecticut

'12/'13 thru '16/'17

Department Board of Education
Contact RON BIENKOWSKI, DIREC

Expenditures	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Planning/Design			630,000			630,000
Construction/Maintenance				2,070,000	4,805,000	6,875,000
Total			630,000	2,070,000	4,805,000	7,505,000

Funding Sources	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Bonding			630,000	2,070,000	4,805,000	7,505,000
Total			630,000	2,070,000	4,805,000	7,505,000

Budget Impact/Other

**Capital Improvement Plan
Town of Newtown, Connecticut**

'12/'13 thru '16/'17

Department Board of Education

Contact

Project # **BOE-4**
Project Name **Window Replacement**

Type Building construction/renovati

Useful Life

Category Unassigned

Priority TBD

Status Active

Total Project Cost: \$1,000,000

Description

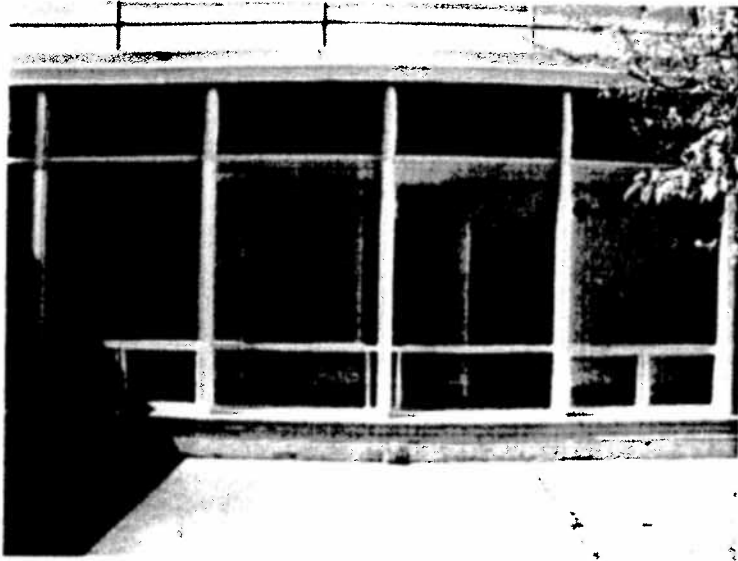
Replace aging windows with energy efficient windows thru out the schools:

2014-15 Sandy Hook Elementary School:
This project consists of replacement of the original single pane window units installed in 1956. There are 180 complete window sections to be replaced.

2015-16 Middle Gate Elementary School:
This project consists of replacement of the original single pane window units installed in 1964. There are 125 complete window sections to be replaced.

Justification

The windows installed in the original construction are 47 to 55 years old, single pane glass and in very poor condition. A few sections have been repaired over the years, from rotted caulking, worn hardware and broken locking mechanisms. The existing windows are also very drafty, creating a very uncomfortable learning enviroment. The benefits of new windows are increased energy efficiency as well as a substantially improved learning/working enviroment. Another enhancement we will realize will be upgrading the appropriate window sections to meet NFP regulations with respect to egress.



Capital Improvement Plan
Town of Newtown, Connecticut

'12/'13 thru '16/'17

Department Board of Education
 Contact

Expenditures	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Construction/Maintenance			600,000	400,000		1,000,000
Total			600,000	400,000		1,000,000

Funding Sources	'12/'13	'13/'14	'14/'15	'15/'16	'16/'17	Total
Bonding			600,000	400,000		1,000,000
Total			600,000	400,000		1,000,000

Budget Impact/Other

Lower heating costs. Amount to be determined.

Board of Education CIP Notes

2012-2013 to 2016-2017

2012-2013 –

Changes: We have reduced the Hawley project by \$700,000 by reducing the scope of the project. Instead of eliminating one boiler room as proposed in the original project, we have decided to keep both boiler rooms. This will eliminate the need to re-pipe to the 1921 section of the school. The boilers needing to be replaced will be replaced with high-efficiency dual-fueled boilers in order to save on fuel costs when applicable.

2013-2014 –

Changes: We have decided to move out the Middle School renovation project to year 2014-2015. We feel that at that time we will better be able to gauge if in fact we will be looking to close Newtown Middle School due to the declining enrollment. This reduces 2013-2014 by \$630,000. With regard to the High School Auditorium Renovation Project, we are researching now to see if we might divide this project into two phases, the first being the seats, carpet and runway lighting and the second the duct work and ceiling lighting. Gino is working on cost estimates. The first phase would be done in 13-14 and the second would be added later.

2014-2015 –

Changes: We have added in the Middle School design fees to this year as well as the Sandy Hook Window Replacement project. We have been replacing windows at the elementary schools for several years; however, by bundling the windows together in one package, it would be more cost efficient and would provide for a more expeditious process. Many of the windows are broken or inoperable. Also of note, we will be better able to gauge if the ventilation system installed at Hawley in the previous year will decrease the need for as extensive an air-conditioning project as was originally thought as the air delivered into the school through the new ventilation system will be tempered. The total saved in 2014-2015 is \$840,000.

2015-2016 –

Changes: We will complete the boiler and re-piping phase of the Middle School Renovation project at this time. We would also like to add in the Middle Gate Elementary Window Replacement project which is similar to the Sandy Hook project. The total savings in this year is \$1,851,000.

John's response of 10/20:

Bill,

Thanks for the info. One question pertaining to the illustration on the O/O legal fees. Is that a complete accounting? I seem to recall that you indicated that you had another firm come in and help or advise you on some of the potential tax liabilities? I think you had mentioned the firm of Shipman and Goodwin?

Also, I think that, as we are elected and serving as public officials, I personally do not believe that a small group meeting as you suggest at the end of your letter is appropriate. Especially on such big issues and our issue on any potential liability remains. However, in an effort to accommodate, and if you and Pat think that a prudent first step, I would ask Sue to set up that meeting at everyone's earliest convenience.

Thanks for the response.

John

TOWN OF NEWTOWN 2012-2013 CIP - FORECASTED PROJECT AMOUNTS - DEBT LIMIT CALCULATION

DO NOT ENTER BELOW - ENTER IN THE INDIVIDUAL FORECAST TABS

Fiscal Years Ending	Current Total Principal & Interest Payments	2012 - 2013		2013 - 2014		2014 - 2015		2015 - 2016		2016 - 2017		Total Debt Service Fiscal Year Total	General Fund Budget (using 1.75% growth)	Debt Service as a % of Budget	9% of Budget	10% of Budget	Estimated Debt Service	Difference
		Planned 2012 Bond Issue (02/15/2012)	Forecasted 2013 Bond Issue (02/15/2013)	Forecasted 2014 Bond Issue (02/15/2014)	Forecasted 2015 Bond Issue (02/15/2015)	Forecasted 2016 Bond Issue (02/15/2016)	Forecasted 2017 Bond Issue (02/15/2017)											
06/30/2012	9,462,394	12,290,000	4,300,000	5,955,000	5,135,000	23,990,000	10,000,000	49,380,000	105,555,075	8.96%	9,499,957	10,555,508	9,462,394	1,093,114				
06/30/2013	9,403,782	937,150						10,340,932	107,402,289	9.63%	9,666,206	10,740,229	10,340,932	399,297				
06/30/2014	9,442,871	919,650	356,950					10,719,471	109,281,829	9.81%	9,835,365	10,928,183	10,719,471	208,712				
06/30/2015	9,282,474	902,150	349,650	468,290				11,002,564	111,194,261	9.89%	10,007,483	11,119,426	11,002,564	116,862				
06/30/2016	9,138,233	884,650	342,350	477,650	462,833			11,305,716	113,140,160	9.99%	10,182,614	11,314,016	11,305,716	8,301				
06/30/2017	6,593,538	867,150	335,050	466,250	452,563	2,183,590		10,898,141	115,120,113	9.47%	10,360,810	11,512,011	10,898,141	613,871				
06/30/2018	6,297,914	1,099,650	327,750	454,850	442,293	2,134,390	925,000	11,681,847	117,134,715	9.97%	10,542,124	11,713,472	11,681,847	31,625				
06/30/2019	6,120,437	1,073,400	350,450	443,450	432,023	2,085,190	903,750	11,408,700	119,184,573	9.57%	10,726,612	11,918,457	11,408,700	509,758				
06/30/2020	5,517,737	1,047,150	342,055	432,055	421,753	2,035,990	882,500	10,679,235	121,270,303	8.81%	10,914,327	12,127,030	10,679,235	1,447,796				
06/30/2021	4,947,276	1,020,900	333,660	420,650	411,483	1,986,790	861,250	9,982,009	123,392,533	8.09%	11,105,328	12,339,263	9,982,009	2,357,245				
06/30/2022	4,748,430	994,650	325,265	409,250	401,213	1,937,590	840,000	9,656,398	125,551,902	7.69%	11,299,671	12,555,190	9,656,398	2,898,793				

*** Reduced by amounts from debt service fund & possible refunding savings:

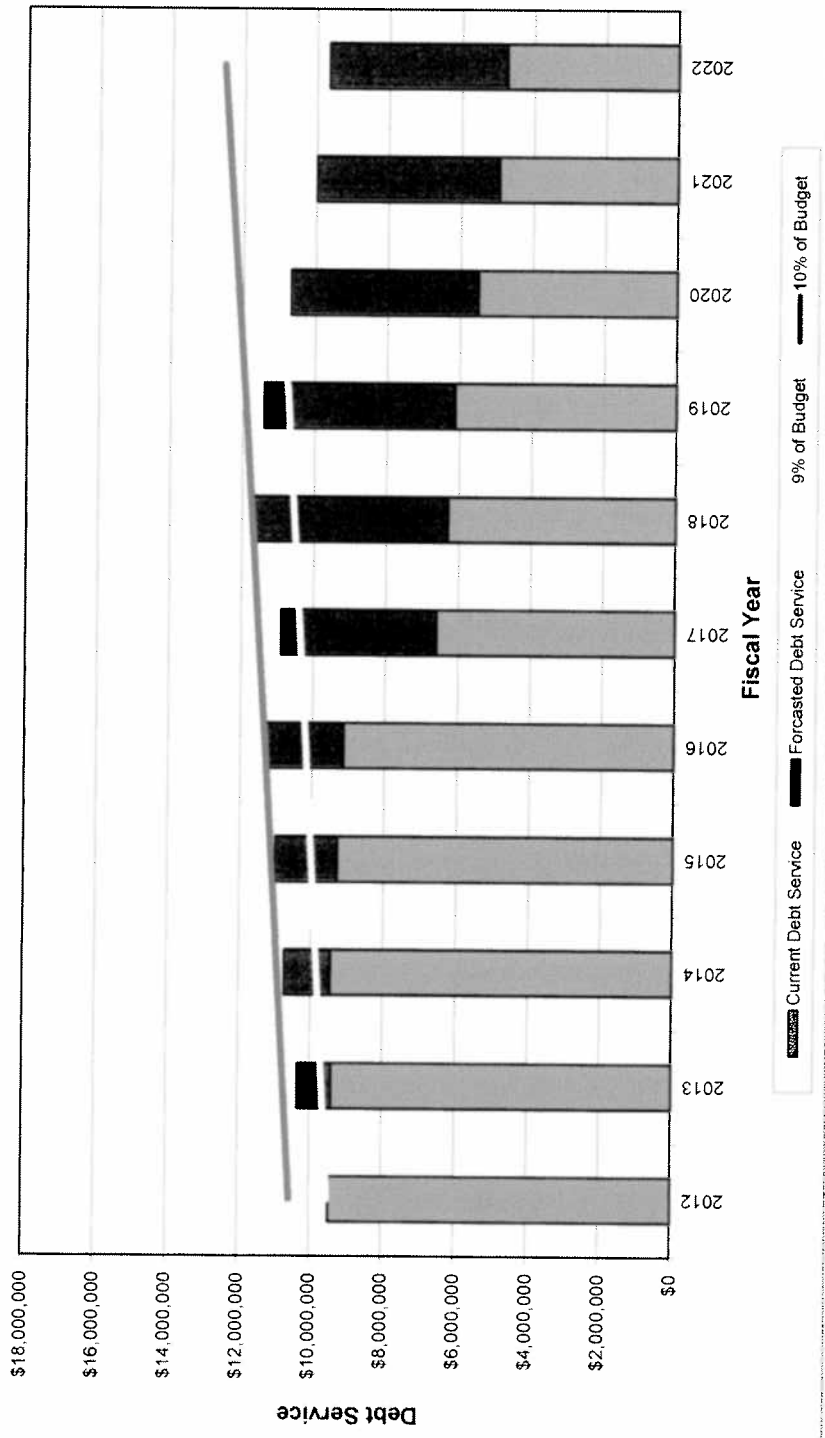
planned 3/1/2012 refunding savings	
debt svcs fund	
2012	250,000
2013	600,000
2014	
2015	
2016	125,000
2017	125,000
	850,000

2/15/2012 proposed bond issue:

High School Note (to Bond)	10,000,000
Middle School Roof Note (to Bond)	500,000
Add add'l middle school roof bonding	700,000
2011-12 CIP:	1,830,000
less savings on bridge bid	(190,000)
Hawley HVAC savings	(200,000)
FFH infrastructure	(350,000)
	12,290,000

ASSUMING A 1.75% BUDGET INCREASE (A COMBINATION OF INCREASE IN GRAND LIST AND INCREASE IN MILL RATE):

**TOWN OF NEWTOWN
2011 - 2012 CIP EFFECT ON FUTURE DEBT SERVICE (1.75% assumed budget increase)**



FIVE YEAR ROLLING AVERAGE:

Percent Change

2013 BUDGT	ESTIMATED>>>>>	2.00%	1.75%
2012 BUDGT	(105,555,075.00)	1.22%	
2011 BUDGT	(104,284,615.00)	0.55%	
2010 BUDGT	(103,716,694.00)	-1.66%	
2009 BUDGT	(105,464,444.00)	5.59%	
2008 BUDGT	(99,878,877.00)	4.73%	
2007 BUDGT	(95,370,206.00)	5.96%	
2006 BUDGT	(90,006,226.00)	6.59%	
2005 BUDGT	(84,438,722.00)		

FIVE YEAR AVERAGE CHANGE>>>

Using current & last 4	2.09%
Using a 2013 estimate of 2.00%	1.54%
Using a 2013 estimate of 1.75%	1.49%