

THE FOLLOWING MINUTES ARE SUBJECT TO APPROVAL BY BOARD OF FINANCE

The **Board of Finance** held a special meeting on Tuesday, January 7, 2014 in the Meeting Room at Town Hall South, 3 Main Street, Newtown, CT. John Kortze called the meeting to order at 7:35 pm.

**PRESENT:** John Kortze, Joseph Kearney, James Filan, Jr., John Godin, Michael Portnoy, Harry Waterbury

**ALSO PRESENT:** First Selectman Llodra, Finance Director Robert Tait, Tax Collector Carol Mahoney, Tax Office Data Clerk Sheila, one member of the public and one member of the press

**VOTER COMMENTS:** Sheila Cole, 9 Scenic View Drive, was present to hear discussion on senior tax relief programs.

**COMMUNICATIONS:** none.

**MINUTES:** Mr. Kearney moved to accept the minutes of the special meeting of 12/9/13, the minutes of the regular meeting of 12/9/13 and the minutes of the special meeting of 12/18/13. Mr. Godin seconded. Mr. Kearney noted that there was duplication in items number one, unfinished business and item number one, new business. The first four sentences in item one, new business can be struck from the record. All in favor.

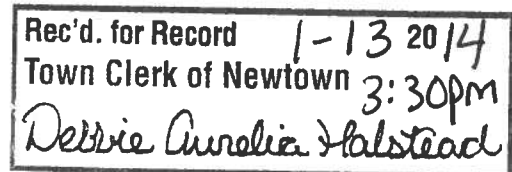
**FIRST SELECTMAN REPORT:** First Selectman Llodra shared the winter storm breakdown, 2013-2014 (Att. A) and compared it to the winter storm breakdown of 2012-2013 (Att. B). First Selectman Llodra updated the board on the consultative services of Atrion, who have been contracted through March to help with IT services since the Director and GIS employee left (Att. C). The IT Director should be hired by Feb. 28. The problem resolution contract will continue for an additional four months. The revenue stream generated once the Hawleyville sewers are in has to be anticipated, that becomes an offset to the cost of the sewer project. We need the numbers for the bonding resolution; the resolution may include an anticipated cost with the language 'to be offset by the benefit assessment'. Mr. Tait stated if more time is needed the bonding resolution will allow a short term note. First Selectman Llodra noted that this sewer project is an economic development project not a project being done because of failing sewers.

**FINANCE DIRECTOR REPORT:** addressed under item #1, New Business

**UNFINISHED BUSINESS**

**Discussion and possible action:**

1. **Newtown Board of Education Monthly Financial Report, Nov. 30, 2013:** (Att. D)
2. **Town of Newtown Monthly Financial Report, Jan. 6, 2014:** (Att. E)
3. **Discussion and possible action on recommendation to Legislative Council on Senior Tax Relief programs:** There is a legal process for the Legislative Council, hearings, ordinances; a recommendation needs to come from the Board of Finance. They want to begin a public dialogue prior to budget time. Mr. Tait handed out the OLR Research Report (Att. F), the current tax relief program (Att. G) and information on the Town of Fairfield asset testing (Att. H). Ms. Mahoney and Mr. Tait reviewed the Fairfield program. Ms. Mahoney stated Newtown



has a generous tax relief program. The tax relief program can cover up to 75% of taxes; some receive 50% and some get 25%. Mr. Kearney is a big proponent of asset testing. He is not against senior tax relief but would like to see it directed in the areas that have the greatest need. Ms. Mahoney said that once seniors hear that a lien is placed to initiate a tax freeze they are not interested. Mr. Godin said it is similar to a reverse mortgage. First Selectman Llodra spoke about the circuit breaker program. Mr. Waterbury, Mr. Kearney and Mr. Filan feel they don't know enough about the formality to make any recommendation. Ms. Mahoney said that it is very important to let the tax payer know there will be a lien and a notification of lien is sent. Mr. Kortze suggested recommending that the Legislative Council look into an ordinance to provide a senior non-income based tax relief pool of money to make application to, which is similar to the way the income based program originated. First Selectman Llodra spoke about the program Redding uses. Mr. Waterbury said Redding and Newtown are not comparable towns. First Selectman Llodra said there should be no action without knowing what the impact is. Mr. Kearney believes it is unacceptable to talk about this program because younger tax payers, who may make less income, are subsidizing the cost of the program that benefits those better off. The best way to benefit all tax payers is to limit the growth of the budget. Mr. Waterbury said we have to be careful with anything that affects revenues. Mr. Godin has a hard time with a no-income based program. Mr. Portnoy believes there is an economic strain on residents in town and is not in favor of a non-income based criteria. Mr. Filan is not against looking at different programs but does not think a non-income based program is wise. Mr. Kortze said there is a financial benefit to having seniors in town. He has heard from many seniors who believe they have been paying freight for a long time without deriving benefit. He believes it is a good idea to continue dialogue to continue to effort some type of resolution for seniors, in a bigger cross section than what's there now. Mr. Kortze summarized the board is in favor of having an affidavit, the dollar amount has to be figured, the board is not in favor of a non-income based program or a reverse mortgage type of program. The board agreed to revisit the discussion, possibly adding an additional income band.

## **NEW BUSINESS:**

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

- 1. Discussion on upcoming Town of Newtown & Board of Education budgets, 2014-2015:** First Selectman Llodra said this is the fifth budget she has been asked to bring forward a budget with a zero increase; she believes we are going to suffer the consequences for these actions; we are losing people, resources, materials and equipment cannot be provided. It's not just a spending problem; it's a revenue program also. Mr. Kearney stated the town side is more than \$1million below inflation in the ten years he's been tracking it. The Board of Education is \$11 million above inflation. Mr. Tait went over the year to date board of selectman budget (Att. E). Mr. Kearney moved to formally adopt and approve the letter (Att. I) submitted at the special meeting of December 18, 2013. Mr. Waterbury seconded. Mr. Portnoy supports the motion but doesn't think the topic has been fully vetted. Mr. Filan said it was more a direction given to the Selectman and the Board of Education about what is expected; Mr. Kortze said there was a consensus to want to make a statement. All in favor. First Selectman Llodra can break out cost of security; support of school security man power costs going forward will be borne by tax payers and not covered by grants. An RFP for space needs will go out in March. Mr. Kortze said that there is a statutory requirement that the Board of Finance look into the efficiencies and make a recommendation based on input. The Board of Education is required to respond to the recommendation. Mr.

Kortze would like to write a letter to the Board of Education requesting current data about populations and classrooms.

2. **Transfer:** Mr. Kearney moved the \$60,373 transfer from Salaries & Wages – Full Time to Fees and Professional Services (Att. J). Mr. Godin seconded. All in favor.
3. **Transfer:** Mr. Kearney moved the \$25,000 transfer from Contingency to Capital (Att. K). Mr. Waterbury seconded. All in favor.
4. **Comprehensive Annual Financial Report of the Town of Newtown, year end June 30, 2013:** Mr. Tait reviewed excerpts from the financial reports (Att. L). Mr. Kearney spoke about preparing for the meetings with the bonding companies.

#### ANNOUNCEMENTS:

**EXECUTIVE SESSION: Discussion and possible action – Employee Review:** Mr. Kearney moved to enter Executive Session for discussion and possible action on an employee review. First Selectman Llodra was invited to attend. Executive session was entered into at 9:45pm and returned to regular session at 9:49pm with the following motion:

Mr. Kearney moved the \$4,000 transfer from Contingency to Salaries & Wages – Full Time. Mr. Waterbury seconded. Motion passed (Aye: Waterbury, Kearney, Filan, Godin, Kortze). Portnoy abstained as he was not a member of the board during the original non-meeting vote in November.

**ADJOURNMENT:** The Board of Finance adjourned their special meeting at 9:50pm.



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Susan Marcinek, Clerk

- Att. A: 2013-2014 Storm Report
- Att. B: 2012-2013 Storm Report
- Att. C: IT Dept. Operational Plan, 2/11/13
- Att. D: BOE Monthly Financial Report, 11/30/13
- Att. E: Town Financial Report, 1/6/14
- Att. F: OLR Research Report
- Att. G: TON current senior tax relief program, 1/7/14
- Att. H: Town of Fairfield application for senior tax relief
- Att. I: BOF statement to BOE & BOS re: budget
- Att. J: Transfer
- Att. K: Transfer
- Att. L: excerpts from year end TON financials, 6/30/13

WINTER STORM BREAKDOWN

2013-14

Storm #	DATE	DAY	TIME IN	TIME OUT	TYPE OF STORM	SAND		TREATED SALT		OVERTIME		TOTAL COST OF STORM
						USED YDS	PER YD	USED TONS	COST	HOURS	COST	
1	11/12/2013	Tuesday	3:00 AM	7:00 AM	Light snow	55.5	\$935.18	65.49	\$5,132.45	115	4,666.58	10,734.21
2	12/9/2013	Sunday	12:53 AM	4:30 PM	Ice	226.25	\$3,812.31	269.33	\$21,107.39	190.75	7,859.22	32,778.92
3	12/10/2013	Tuesday	3:00 AM	7:00 AM	Snow & Ice	313.5	\$5,282.48	383.15	\$30,027.47	196.5	8,101.06	43,411.00
3 Cont.	12/11/2013	Wed	3:00 AM	3:30 PM	Ice	135	\$2,274.75	162.84	\$12,761.77	127.5	5,234.19	20,270.71
4	12/14-12/15/13	Sat-Sun.	5:30 AM	10:00 AM	Snow	448	\$7,548.80	538.67	\$42,215.57	788.75	32,465.97	82,230.34
4 Cont.	12/16/2013	Mon.	3:00 AM	3:30 PM	Continuation	79.5	\$1,339.58	95.58	\$7,490.60	119	4,892.11	13,722.29
5	12/17/2013	Tuesday	7:00 AM	11:30 PM	Snow	336.75	\$5,674.24	405.625	\$31,788.83	275.25	11311.33	\$48,774.40
6	1/2-1/3/14	Thur-Fri	4:00 AM	3:30 PM	7" Snow	437.75	\$7,376.09	531.295	\$41,637.59	569	23357.17	\$72,370.85
7	1/6/2014	Mon.	6:00 PM	8:30PM	Preparing Rds	91.5	\$1,541.78	112.1	\$8,785.28	90	3659.37	13986.422
					<b>TOTAL</b>	<b>2123.75</b>	<b>\$35,785.19</b>	<b>2564.08</b>	<b>\$200,946.95</b>	<b>2471.75</b>	<b>\$ 101,547.00</b>	<b>\$338,279.14</b>

YDS Sand      Tons Salt      Cost of Sand      Cost of Salt      OT Hrs      Cost of OT      Total cost of Storms

WINTER STORM BREAKDOWN

2012-2013

Storm #	DATE	DAY	TIME IN	TIME OUT	TYPE OF STORM	USED YDS	SAND PER YD	USED TONS	TREATED SALT		OVERTIME		TOTAL COST OF STORM
									COST	TONS	HOURS	COST	
1	11/7-11/8/12	Wed-Thur	1:15 PM	5:00 AM	Snow 7- 8"	260.75	\$4,432.75	311.81	\$78.62	\$24,514.50	465	\$ 18,876.37	\$47,823.62
2	11/27/2012	Tues	7:30 AM	7:30 PM	Snow 2"	218.5	\$3,714.50	257.83		\$20,270.59	111.25	\$ 4,529.44	\$28,514.53
3	12/24-12/25/12	Mon-Tues	10:30 PM	4:00 AM	2" of Snow	147.25	\$2,503.25	179.65		\$14,124.08	121.75	\$ 6,695.61	\$23,322.94
4	12/26-12/27/12	Wed-Thur	11:00 PM	7:00 AM	2" of Snow	195.5	\$3,323.50	230.69		\$18,136.85	325.75	\$ 13,193.31	\$34,653.66
5	12/29-12/30/13	Sat-Sun	12:00 PM	4:00 AM	8" of Snow	276	\$4,692.00	325.68		\$25,604.96	515.25	\$ 21,054.12	\$51,351.08
6	1/16/2013	Wed.	2:00 AM	3:30 PM	1" of Snow	196.5	\$3,340.50	237.77		\$18,693.48	120.5	\$ 4,903.66	\$26,937.64
7	1/21-1/22/13	Mon-Tues	4:00 PM & 4:00 AM preset	9:00:00 PM & 3:30 PM	1" of Snow	218.75	\$3,718.75	264.25		\$20,775.34	170.5	\$ 8,260.24	\$32,754.33
8	1/28/2013	Mon	8:00 AM	5:00 PM	1" of Snow	184.25	\$3,132.25	223.31		\$17,556.63	27	\$ 1,104.49	\$21,793.37
9	1/29/2013	Tues	3:00 AM	3:30 PM	Ice on Roads	121	\$2,057.00	148.68		\$11,689.22	98.5	\$ 3,950.79	\$17,697.01
10	2/2/2013	Sat.	9:00 PM	3:00 PM	1/4 light snow	143	\$2,431.00	172.87		\$13,591.04	114.25	\$4,748.46	\$20,770.50
11	2/5/2013	Tues	6:00 PM	10:30 PM	1" less of snow	142.75	\$2,426.75	174.345		\$13,707.00	79.25	\$3,246.70	\$19,380.45
12	2/8-2/11/13	Sat-Mon	7:00 AM	1:15 AM	18-24 inches	381.5	\$6,485.50	456.07		\$35,856.22	1044.5	\$42,476.36	\$84,818.08
13	2/11-2/12/13	Mon-Tues	7:00 AM	7:00 AM	rain & sleet	163.5	\$2,779.50	205.615		\$16,165.45	132.5	\$355.59	\$24,300.54
14	2/14/2013	Thurs	1:00 AM	6:30 AM	Light snow	109	\$1,853.00	134.52		\$10,575.96	159	\$437.41	\$18,866.37
15	2/16/2013	Sat	4:00 AM	7:45 AM	Light snow	95	\$1,615.00	113.87		\$8,952.46	99.75	\$4,053.21	\$14,620.67
16	2/20/2013	Wed	3:00 AM	7:00 AM	Ice on Roads	63	\$6,723.50	75.225		\$5,914.19	101	\$4090.26	\$16,727.95
17	3/7-3/8/13	Thurs	11:00 PM	4:15 PM	6-8 inches	395.5	\$6,723.50	481.44		\$37,850.81	242.25	\$9610.02	\$54,184.33
18	3/18-3/19/13	Mon-Tues	8:00 PM	7:00 AM	light snow 3"	272.5	\$4,632.50	329.81		\$25,929.66	352	\$14180.05	\$44,742.21
<b>TOTAL</b>													
						<b>YDS Sand</b>	<b>Cost of Sand</b>	<b>Tons Salt</b>	<b>Cost of Salt</b>	<b>OT Hrs</b>	<b>Cost of OT</b>	<b>Total cost of Storms</b>	
						<b>3584.25</b>	<b>\$66,584.75</b>	<b>4323.44</b>	<b>\$339,908.46</b>	<b>4280</b>	<b>\$ 176,766.09</b>	<b>\$583,259.30</b>	

IT DEPARTMENT OPERATIONAL PLAN – HIRING AN IT DIRECTOR12/11/2013

- HIRE AN IT DIRECTOR BY 02/28/2014
  
- INTERVIEW BOARD
  - ATRION CONSULTANT; CT TOWN IT DIRECTOR; PERSONNEL ADMINISTRATOR; BOE IT DIRECTOR
  
- STOP GAP APPROACH TILL NEW DIRECTOR IS ON BOARD (PLUS A MONTH)
  - HIRE ATRION FOR THE PERIOD 01/01/2014 TO 03/28/2014
  - DO NOT FILL GIS POSITION TILL 07/01/2014
  - APPROX \$60,000 IN SALARY ACCOUNT TO TRANSFER TO FEES & PROFESSIONAL SERVICES:
    - ATRION – WORKFORCE AGILITY CONTRACT – TEMPORARY STAFF
      - MONTH 1 - \$18,000
      - MONTH 2 - \$18,000
      - MONTH 3 – \$12,000
    - ATRION – PROBLEM RESOLUTION CONTRACT
      - FOUR MONTH CONTRACT - \$12,000

**NEWTOWN BOARD OF EDUCATION  
MONTHLY FINANCIAL REPORT  
NOVEMBER 30, 2013**

**SUMMARY**

The attached is the fifth financial report for the 2013-2014 fiscal year. During the month of November, the Board of Education spent approximately \$4.9M; \$3.5M on salaries and \$1.4M for all other objects. All the main object accounts on the first page remain in a positive balance position for this month and would be so even taking the transfers out of the equation.

The few negative balance in sub-accounts are those that will be expected to receive an excess cost grant revenue offset.

The excess cost and agency placement reporting has been filed with the State Department of Education last week and while we know that the tuition and transportation revenues will exceed our budgeted estimate we don't yet know what the balance of the distribution will be. Overall however, it appears that it will be about \$289,000 more than what was budgeted last year.

The current transfers recommended this month represent specific balances and needs that are detailed further under the Expense Category conditions which follows. There are several transfers that cross major object codes this month.

This budget is extremely lean and needs to be carefully monitored. Forecasting anticipated obligations will be ongoing from now on and will modify the balances required to end the fiscal year within the allotted budget.

**EXPENSE CATEGORY CONDITIONS**

**100 SALARIES**

The total salary budget is expected to be adequate to continue all the planned services for the balance of the year. Transfers from and into various salary accounts are as follows:

- \$28,000 is recommended to be transferred out of the Teachers salary accounts from balances available due to position placements.
- The Homebound and Tuition salaries is now anticipated to move into a negative balance. A specialized reading program for some secondary level students has required an \$85,000 commitment to provide the required services. This report recommends \$45,000 be added to this account from the above balances and other which follows.

- The \$1,200 transferred in to certified subs was a recommendation from the Middle Gate principal. The funding comes out of their classroom training account.
- Educational Assistants, for Special Education is recommended to receive \$38,000 as a result of a lesser than expected excess cost eligibility.
- Special Education service salaries will be providing the additional aid of \$38,000 due to higher level of excess cost funding for eligible children.

## **200 EMPLOYEE BENEFITS**

Current estimates continue to be on track with no change.

## **300 PROFESSIONAL SERVICES**

Current estimates continue to be on track with no change.

## **400 PURCHASED PROPERTY SERVICES**

This category includes the \$574,000 of Building and Site Improvement projects which have been released for action to the extent possible now. These accounts were previously on hold in order to provide for security projects. The latest information on the DOJ grant is that it will be able to fund the measures we expected; therefore we no longer need to hold on the projects. Water and Sewer for Chalk Hill may exceed the budget by approximately \$3,700.

Emergency repairs which occurred this month included; repairing heat circulator pump couplings at Reed for \$1,943, Gym backstop repair at the High School for \$1,280, and an internal oil leak repair on a boiler solenoid at Middle Gate for \$3,420.

This year so far we have experienced a large number of emergency repairs. As of this writing we have spent about 62% of our budgeted account. This needs to be noted as we are just approaching the winter months where many more repairs become necessary during this period. If the same rate of emergency repairs are required for the balance of the year the budget could be exceeded by \$200,000. This report assumes about half of that in the anticipated obligation column.

## **500 OTHER PURCHASED SERVICES**

The transfer out of \$435 was a recommendation from Hawley School to move this amount to their classroom supply amount. A transfer in of \$95,000 is recommended to the Transportation account to cover the additional costs of out of district placements. This shortage is after the estimated offset associated with the excess cost grant revenue.



The transfer out of tuition is recommended to essentially reverse last months' transfer in. A more comprehensive review of the placements and the initial calculation of the excess cost eligibility indicate that the original budget amount was adequate. The actual grant may be higher than budgeted which further supports this reversal.

### **600 SUPPLIES**

Current estimates continue to be on track with no change. This group of accounts includes the electricity, gas, and fuel accounts which will be more thoroughly reviewed and estimated as we enter the heating season.

### **700 PROPERTY**

The transfer in recommendation of \$18,000 is for the maintenance truck that was approved last month which needed to be replaced. It is not the full expected cost because other equipment accounts had remaining balances that will be used toward this purchase.

### **800 MISCELLANEOUS**

Current estimates continue to be on track with no change.

The budget will continue to be carefully monitored and any subsequent issues or opportunities will be presented as necessary.

Ron Bienkowski  
Director of Business  
December 13, 2013

## TERMS AND DEFINITIONS

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

- Object Code – a service or commodity obtained as the result of a specific expenditure defined by eight categories: Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property, and Miscellaneous.
- Expense Category – further defines the type of expense by Object Code
- Expended 2012-13 – actual (unaudited) expenditures of the prior fiscal year (for comparison purposes)
- Approved Budget – indicates the town approved financial plan used by the school district to achieve its goals and objectives.
- YTD Transfers - identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.
- Current Transfers – identifies the recommended cross object codes for current month action. (No current transfers indicated)
- Current Budget – adjusts the Approved Budget calculating adjustments (+ or -) from transfers 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.
- Encumbered – 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 unobligated balances or shortages.

- Anticipated Obligation – is a column which provides a method to forecast expense category fund balances that have not been approved via an encumbrance, but are anticipated to be expended or remain with an account balance to maintain the overall budget funding level.
- Projected Balance – calculates the object code balances subtracting the Anticipated Obligations. These balances will move up and down as information is known and or decisions are anticipated or made about current and projected needs of the district.

**NEWTOWN BOARD OF EDUCATION  
BUDGET SUMMARY REPORT  
FOR THE MONTH ENDING - NOVEMBER 30, 2013**

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	YTD TRANSFERS		CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED PROJECTED	
				2013 - 2014	2014						OBLIGATIONS	BALANCE
<b>GENERAL FUND BUDGET</b>												
100	SALARIES	\$ 43,732,472	\$ 45,076,226	\$ (130,000)	\$ 18,200	\$ 44,964,426	\$ 14,876,756	\$ 28,915,213	\$ 1,172,457	\$ 1,189,304	\$ (16,847)	
200	EMPLOYEE BENEFITS	\$ 10,341,864	\$ 10,675,831	\$ -	\$ -	\$ 10,675,831	\$ 5,373,473	\$ 4,271,287	\$ 1,031,071	\$ 1,015,295	\$ 15,776	
300	PROFESSIONAL SERVICES	\$ 885,059	\$ 920,517	\$ -	\$ (1,200)	\$ 919,317	\$ 277,389	\$ 315,811	\$ 326,117	\$ 325,245	\$ 872	
400	PURCHASED PROPERTY SERV.	\$ 2,156,695	\$ 2,393,290	\$ -	\$ -	\$ 2,393,290	\$ 822,371	\$ 438,652	\$ 1,132,267	\$ 1,241,794	\$ (109,527)	
500	OTHER PURCHASED SERVICES	\$ 6,526,747	\$ 6,851,622	\$ 130,000	\$ (35,435)	\$ 6,946,187	\$ 3,106,540	\$ 3,798,764	\$ 40,883	\$ 1,002,860	\$ (961,977)	
600	SUPPLIES	\$ 4,428,579	\$ 4,554,880	\$ -	\$ 435	\$ 4,555,315	\$ 1,388,156	\$ 312,088	\$ 2,855,071	\$ 2,858,745	\$ (3,674)	
700	PROPERTY	\$ 206,463	\$ 497,748	\$ -	\$ 18,000	\$ 515,748	\$ 235,681	\$ 196,787	\$ 83,280	\$ 83,086	\$ 194	
800	MISCELLANEOUS	\$ 71,081	\$ 75,190	\$ -	\$ -	\$ 75,190	\$ 63,798	\$ 1,806	\$ 9,586	\$ 9,500	\$ 86	
<b>TOTAL GENERAL FUND BUDGET</b>		\$ 68,348,959	\$ 71,045,304	\$ -	\$ -	\$ 71,045,304	\$ 26,144,165	\$ 38,250,408	\$ 6,650,731	\$ 7,725,829	\$ (1,075,097)	
<b>GRAND TOTAL</b>		\$ 68,348,959	\$ 71,045,304	\$ -	\$ -	\$ 71,045,304	\$ 26,144,165	\$ 38,250,408	\$ 6,650,731	\$ 7,725,829	\$ (1,075,097)	
Excess Cost Grant Reimbursement Offset						\$ 1,452,304	Based on filing		\$ 1,741,239			
Net Projected Balance										\$ 666,142		

(Unaudited)

NEWTOWN BOARD OF EDUCATION  
 BUDGET SUMMARY REPORT  
 FOR THE MONTH ENDING - NOVEMBER 30, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	YTD TRANSFERS 2013 - 2014	CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
100	SALARIES										
	Administrative Salaries	\$ 2,905,110	\$ 2,826,231	\$ 55,000	\$ -	\$ 2,881,231	\$ 1,141,156	\$ 1,696,630	\$ 43,455	\$ 54,633	\$ (11,177)
	Teachers & Specialists Salaries	\$ 30,174,314	\$ 30,919,957	\$ (250,351)	\$ (28,000)	\$ 30,641,606	\$ 9,406,534	\$ 21,080,077	\$ 154,995	\$ 97,000	\$ 57,995
	Early Retirement	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -
	Continuing Ed./Summer School	\$ 74,383	\$ 84,903	\$ 855	\$ -	\$ 85,758	\$ 60,422	\$ 25,163	\$ 174	\$ -	\$ 174
	Homebound & Tutors Salaries	\$ 249,524	\$ 211,664	\$ 2,245	\$ 45,000	\$ 258,909	\$ 96,024	\$ 76,191	\$ 86,694	\$ 86,000	\$ 694
	Certified Substitutes	\$ 589,183	\$ 645,725	\$ -	\$ 1,200	\$ 646,925	\$ 203,927	\$ 188,805	\$ 254,193	\$ 252,993	\$ 1,200
	Coaching/Activities	\$ 534,475	\$ 532,749	\$ -	\$ -	\$ 532,749	\$ 135,062	\$ 11,755	\$ 385,932	\$ 385,392	\$ 540
	Staff & Program Development	\$ 116,368	\$ 167,891	\$ -	\$ -	\$ 167,891	\$ 108,418	\$ 54,460	\$ 5,013	\$ 5,000	\$ 13
	<b>CERTIFIED SALARIES</b>	\$ 34,659,356	\$ 35,405,120	\$ (192,251)	\$ 18,200	\$ 35,231,069	\$ 11,167,542	\$ 23,133,071	\$ 930,456	\$ 881,018	\$ 49,439
	Supervisors/Technology Salaries	\$ 612,272	\$ 622,327	\$ 6,347	\$ -	\$ 628,674	\$ 255,889	\$ 372,784	\$ 1	\$ -	\$ 1
	Clerical & Secretarial salaries	\$ 1,913,153	\$ 1,985,904	\$ -	\$ -	\$ 1,985,904	\$ 760,118	\$ 1,170,879	\$ 54,907	\$ 42,085	\$ 12,822
	Educational Assistants	\$ 1,783,332	\$ 1,843,658	\$ 55,000	\$ 38,000	\$ 1,936,658	\$ 691,066	\$ 1,269,149	\$ (23,557)	\$ 5,000	\$ (28,557)
	Nurses & Medical advisors	\$ 665,534	\$ 683,022	\$ -	\$ -	\$ 683,022	\$ 244,076	\$ 457,867	\$ (18,921)	\$ -	\$ (18,921)
	Custodial & Maint Salaries	\$ 2,759,414	\$ 2,898,325	\$ (10,571)	\$ -	\$ 2,887,754	\$ 1,151,251	\$ 1,714,814	\$ 21,689	\$ 11,700	\$ 9,989
	Bus Drivers salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Career/Job salaries	\$ 109,211	\$ 108,501	\$ 1,897	\$ -	\$ 110,398	\$ 44,603	\$ 61,394	\$ 4,401	\$ 4,401	\$ 0
	Special Education Svcs Salaries	\$ 659,495	\$ 824,820	\$ 9,578	\$ (38,000)	\$ 796,398	\$ 285,113	\$ 530,036	\$ (18,751)	\$ 22,000	\$ (40,751)
	Attendance & Security Salaries	\$ 207,942	\$ 380,071	\$ -	\$ -	\$ 380,071	\$ 121,399	\$ 202,987	\$ 55,685	\$ 56,500	\$ (815)
	Extra Work - Non-Cert	\$ 76,256	\$ 71,115	\$ -	\$ -	\$ 71,115	\$ 42,702	\$ 2,232	\$ 26,180	\$ 26,000	\$ 180
	Custodial & Maint. Overtime	\$ 242,452	\$ 210,363	\$ -	\$ -	\$ 210,363	\$ 99,683	\$ -	\$ 110,680	\$ 110,600	\$ 80
	Civic activities/Park & Rec	\$ 44,055	\$ 43,000	\$ -	\$ -	\$ 43,000	\$ 13,314	\$ -	\$ 29,686	\$ 30,000	\$ (314)
	<b>NON-CERTIFIED SALARIES</b>	\$ 9,073,115	\$ 9,671,106	\$ 62,251	\$ -	\$ 9,733,357	\$ 3,709,215	\$ 5,782,142	\$ 242,000	\$ 308,286	\$ (66,286)
	<b>SUBTOTAL SALARIES</b>	\$ 43,732,472	\$ 45,076,226	\$ (130,000)	\$ 18,200	\$ 44,964,426	\$ 14,876,756	\$ 28,915,213	\$ 1,172,457	\$ 1,189,304	\$ (16,847)

**NEWTOWN BOARD OF EDUCATION**  
**BUDGET SUMMARY REPORT**  
 FOR THE MONTH ENDING - NOVEMBER 30, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	YTD TRANSFERS		CURRENT BUDGET	CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED PROJECTED	
			2013 - 2014	2014						OBLIGATIONS	BALANCE
<b>200</b>	<b>EMPLOYEE BENEFITS</b>										
	Medical & Dental Expenses	\$ 7,918,730	\$ -	\$ -	\$ 8,213,013	\$ 8,213,013	\$ 4,179,579	\$ 3,993,101	\$ 40,333	\$ 41,000	\$ (667)
	Life Insurance	\$ 83,605	\$ -	\$ -	\$ 86,226	\$ 86,226	\$ 35,650	\$ -	\$ 50,576	\$ 51,695	\$ (1,119)
	FICA & Medicare	\$ 1,305,853	\$ -	\$ -	\$ 1,359,593	\$ 1,359,593	\$ 488,723	\$ -	\$ 870,870	\$ 870,000	\$ 870
	Pensions	\$ 487,540	\$ -	\$ -	\$ 462,466	\$ 462,466	\$ 413,417	\$ 47,245	\$ 1,804	\$ 2,000	\$ (196)
	Unemployment & Employee Assist.	\$ 76,081	\$ -	\$ -	\$ 98,120	\$ 98,120	\$ 21,347	\$ 17,760	\$ 59,013	\$ 50,600	\$ 8,413
	Workers Compensation	\$ 470,055	\$ -	\$ -	\$ 456,413	\$ 456,413	\$ 234,757	\$ 213,181	\$ 8,475	\$ -	\$ 8,475
	<b>SUBTOTAL EMPLOYEE BENEFITS</b>	<b>\$ 10,341,864</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,675,831</b>	<b>\$ 10,675,831</b>	<b>\$ 5,373,473</b>	<b>\$ 4,271,287</b>	<b>\$ 1,031,071</b>	<b>\$ 1,015,295</b>	<b>\$ 15,776</b>
<b>300</b>	<b>PROFESSIONAL SERVICES</b>										
	Professional Services	\$ 722,630	\$ -	\$ -	\$ 675,542	\$ 675,542	\$ 218,673	\$ 239,596	\$ 217,272	\$ 217,200	\$ 72
	Professional Educational Ser.	\$ 162,429	\$ -	\$ (1,200)	\$ 243,775	\$ 243,775	\$ 58,716	\$ 76,214	\$ 108,845	\$ 108,045	\$ 800
	<b>SUBTOTAL PROFESSIONAL SVCS</b>	<b>\$ 885,059</b>	<b>\$ -</b>	<b>\$ (1,200)</b>	<b>\$ 919,317</b>	<b>\$ 919,317</b>	<b>\$ 277,389</b>	<b>\$ 315,811</b>	<b>\$ 326,117</b>	<b>\$ 325,245</b>	<b>\$ 872</b>
<b>400</b>	<b>PURCHASED PROPERTY SVCS</b>										
	Buildings & Grounds Services	\$ 665,862	\$ -	\$ -	\$ 670,300	\$ 670,300	\$ 324,896	\$ 225,442	\$ 119,962	\$ 119,000	\$ 962
	Utility Services - Water & Sewer	\$ 107,302	\$ -	\$ -	\$ 117,000	\$ 117,000	\$ 44,950	\$ -	\$ 72,050	\$ 75,752	\$ (3,702)
	Building, Site & Emergency Repairs	\$ 533,970	\$ -	\$ -	\$ 460,850	\$ 460,850	\$ 221,330	\$ 48,445	\$ 191,076	\$ 295,000	\$ (103,924)
	Equipment Repairs	\$ 252,231	\$ -	\$ -	\$ 270,975	\$ 270,975	\$ 92,609	\$ 44,284	\$ 134,082	\$ 134,000	\$ 82
	Rentals - Building & Equipment	\$ 303,229	\$ -	\$ -	\$ 300,165	\$ 300,165	\$ 134,028	\$ 120,482	\$ 45,655	\$ 48,600	\$ (2,945)
	Building & Site Improvements	\$ 294,100	\$ -	\$ -	\$ 574,000	\$ 574,000	\$ 4,558	\$ -	\$ 569,442	\$ 569,442	\$ 0
	<b>SUBTOTAL PUR. PROPERTY SER.</b>	<b>\$ 2,156,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,393,290</b>	<b>\$ 2,393,290</b>	<b>\$ 822,371</b>	<b>\$ 438,652</b>	<b>\$ 1,132,267</b>	<b>\$ 1,241,794</b>	<b>\$ (109,527)</b>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - NOVEMBER 30, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED PROJECTED	
			2013 - 2014	2014					OBLIGATIONS	BALANCE
500	OTHER PURCHASED SERVICES									
	Contracted Services	\$ 401,159	\$ -	\$ (435)	\$ 360,069	\$ 190,524	\$ 39,902	\$ 129,643	\$ 129,000	\$ 643
	Transportation Services	\$ 3,607,120	\$ -	\$ 95,000	\$ 3,735,547	\$ 1,228,612	\$ 1,935,115	\$ 571,820	\$ 571,500	\$ 320
	Insurance - Property & Liability	\$ 291,106	\$ -	\$ -	\$ 299,135	\$ 170,380	\$ 129,498	\$ (743)	\$ -	\$ (743)
	Communications	\$ 121,183	\$ -	\$ -	\$ 129,209	\$ 48,892	\$ 42,076	\$ 38,241	\$ 38,000	\$ 241
	Printing Services	\$ 32,447	\$ -	\$ -	\$ 42,382	\$ 8,127	\$ 1,100	\$ 33,155	\$ 33,000	\$ 155
	Tuition - Out of District	\$ 1,896,112	\$ 130,000	\$ (130,000)	\$ 2,152,926	\$ 1,389,262	\$ 1,575,209	\$ (811,546)	\$ 151,360	\$ (962,906)
	Student Travel & Staff Mileage	\$ 177,622	\$ -	\$ -	\$ 226,919	\$ 70,742	\$ 75,864	\$ 80,313	\$ 80,000	\$ 313
	<b>SUBTOTAL OTHER PURCHASED SE</b>	<b>\$ 6,526,747</b>	<b>\$ 130,000</b>	<b>\$ (35,435)</b>	<b>\$ 6,946,187</b>	<b>\$ 3,106,540</b>	<b>\$ 3,798,764</b>	<b>\$ 40,883</b>	<b>\$ 1,002,860</b>	<b>\$ (961,977)</b>
600	SUPPLIES									
	Instructional & Library Supplies	\$ 934,107	\$ -	\$ 435	\$ 940,101	\$ 476,837	\$ 109,958	\$ 353,306	\$ 352,000	\$ 1,306
	Software, Medical & Office Sup	\$ 144,536	\$ -	\$ -	\$ 184,465	\$ 43,428	\$ 55,322	\$ 85,715	\$ 85,700	\$ 15
	Plant Supplies	\$ 337,919	\$ -	\$ -	\$ 376,100	\$ 168,965	\$ 47,447	\$ 159,688	\$ 159,688	\$ (0)
	Electric	\$ 1,357,321	\$ -	\$ -	\$ 1,401,255	\$ 467,006	\$ -	\$ 934,249	\$ 934,000	\$ 249
	Propane & Natural Gas	\$ 291,923	\$ -	\$ -	\$ 326,370	\$ 45,780	\$ -	\$ 280,590	\$ 280,000	\$ 590
	Fuel Oil	\$ 619,965	\$ -	\$ -	\$ 575,466	\$ 6,299	\$ -	\$ 569,167	\$ 574,944	\$ (5,777)
	Fuel For Vehicles & Equip.	\$ 554,631	\$ -	\$ -	\$ 486,739	\$ 81,797	\$ -	\$ 404,942	\$ 405,000	\$ (58)
	Textbooks	\$ 188,178	\$ -	\$ -	\$ 264,819	\$ 98,044	\$ 99,361	\$ 67,413	\$ 67,413	\$ 0
	<b>SUBTOTAL SUPPLIES</b>	<b>\$ 4,428,579</b>	<b>\$ -</b>	<b>\$ 435</b>	<b>\$ 4,555,315</b>	<b>\$ 1,388,156</b>	<b>\$ 312,088</b>	<b>\$ 2,855,071</b>	<b>\$ 2,858,745</b>	<b>\$ (3,674)</b>

NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - NOVEMBER 30, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	APPROVED BUDGET	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED PROJECTED	
				2013 - 2014	CURRENT TRANSFERS					OBLIGATIONS	BALANCE
700	PROPERTY										
	Capital Improvements (Sewers)	\$ 124,177	\$ 124,177	\$ -	\$ 124,177	\$ 124,177	\$ -	\$ 0	\$ 0	\$ -	\$ 0
	Technology Equipment	\$ 51,953	\$ 325,559	\$ -	\$ 325,559	\$ 99,888	\$ 165,787	\$ 59,884	\$ 60,000	\$ (116)	\$ (116)
	Other Equipment	\$ 30,333	\$ 48,012	\$ -	\$ 18,000	\$ 66,012	\$ 11,616	\$ 31,000	\$ 23,396	\$ 23,086	\$ 310
	<b>SUBTOTAL PROPERTY</b>	<b>\$ 206,463</b>	<b>\$ 497,748</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 515,748</b>	<b>\$ 235,681</b>	<b>\$ 196,787</b>	<b>\$ 83,280</b>	<b>\$ 83,086</b>	<b>\$ 194</b>
800	MISCELLANEOUS										
	Memberships	\$ 71,081	\$ 75,190	\$ -	\$ 75,190	\$ 63,798	\$ 1,806	\$ 9,586	\$ 9,500	\$ 86	\$ 86
	<b>SUBTOTAL MISCELLANEOUS</b>	<b>\$ 71,081</b>	<b>\$ 75,190</b>	<b>\$ -</b>	<b>\$ 75,190</b>	<b>\$ 63,798</b>	<b>\$ 1,806</b>	<b>\$ 9,586</b>	<b>\$ 9,500</b>	<b>\$ 86</b>	
	<b>TOTAL LOCAL BUDGET</b>	<b>\$ 68,348,959</b>	<b>\$ 71,045,304</b>	<b>\$ -</b>	<b>\$ 71,045,304</b>	<b>\$ 26,144,165</b>	<b>\$ 36,250,408</b>	<b>\$ 6,650,731</b>	<b>\$ 7,725,829</b>	<b>\$ (1,075,097)</b>	



NEWTOWN BOARD OF EDUCATION

BUDGET SUMMARY REPORT

FOR THE MONTH ENDING - NOVEMBER 30, 2013

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2012 - 2013	YTD		CURRENT BUDGET	CURRENT TRANSFERS	YTD EXPENDITURE	ENCUMBER	BALANCE	ANTICIPATED PROJECTED OBLIGATIONS	BALANCE
			APPROVED BUDGET	2013 - 2014							
	<u>SCHOOL GENERATED FEES</u>	<u>RECEIVED 2012-13</u>									
	HIGH SCHOOL FEES	\$8,000			\$8,000		\$8,000.00		\$0.00		100.00%
	NURTURY PROGRAM	\$20,000			\$20,000		\$20,000.00		\$0.00		100.00%
	PARKING PERMITS	\$84,800			\$84,800		\$38,711.00		\$46,089.00		45.65%
	PAY FOR PARTICIPATION IN SPORTS	\$112,800			\$112,800		\$66,711.00		\$46,089.00		59.14%
	<u>BUILDING RELATED FEES</u>										
	ENERGY - ELECTRICITY	\$0			\$313		\$0.00		\$313.00		0.00%
	HIGH SCHOOL POOL - OUTSIDE USAG	\$1,100			\$1,100		\$0.00		\$1,100.00		0.00%
		\$1,100			\$1,413		\$0.00		\$1,413.00		0.00%
	MISCELLANEOUS FEES	\$185			\$75		\$139.50		(\$64.50)		186.00%
	<u>TOTAL SCHOOL GENERATED FEES</u>	<u>\$114,085</u>			<u>\$114,288</u>		<u>\$66,850.50</u>		<u>\$47,437.50</u>		<u>58.49%</u>

**BOARD OF SELECTMEN BUDGET**

Newtown

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
100SELECTMEN							
1-101-11-100-5110-0000 SALARIES & WAGES - FULL TIME	\$143,215.00	\$7,151.00	\$150,366.00	\$0.00	\$77,788.64	\$72,577.36	51.73%
1-101-11-100-5210-0000 GROUP INSURANCE	\$20,225.00	\$0.00	\$20,225.00	\$0.00	\$19,889.34	\$335.66	98.34%
1-101-11-100-5220-0000 SOCIAL SECURITY	\$11,183.00	\$0.00	\$11,183.00	\$0.00	\$5,982.12	\$5,200.88	53.49%
1-101-11-100-5230-0000 RETIREMENT CONTRIBUTIONS	\$8,593.00	\$0.00	\$8,593.00	\$0.00	\$8,593.00	\$0.00	100.00%
1-101-11-100-5290-0000 TOWN HALL O.T., LONGEVITY	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$5,968.10	\$2,031.90	74.60%
1-101-11-100-5350-0000 PROF SVS - LEGAL	\$135,000.00	\$0.00	\$135,000.00	\$0.00	\$145,589.31	(\$10,589.31)	107.84%
1-101-11-100-5580-0000 DUES, TRAVEL & EDUCATION	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,998.42	\$1.58	99.99%
1-101-11-100-5800-0000 OTHER EXPENDITURES	\$2,350.00	\$0.00	\$2,350.00	\$0.00	\$1,998.73	\$351.27	85.05%
100 SELECTMEN	\$330,566.00	\$7,151.00	\$337,717.00	\$0.00	\$267,807.66	\$69,909.34	79.30%
* 1 *							
105SELECTMEN - OTHER							
1-101-11-105-5220-0000 SOCIAL SECURITY	\$1,935.00	\$0.00	\$1,935.00	\$0.00	\$935.69	\$999.31	48.36%
1-101-11-105-5430-0000 REPAIR & MAINTENANCE	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$1,060.00	\$6,440.00	14.13%
1-101-11-105-5443-0000 COPIER LEASING	\$36,867.00	\$0.00	\$36,867.00	\$0.00	\$15,078.14	\$21,788.86	40.90%
1-101-11-105-5531-0000 POSTAGE	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$21,773.65	\$28,226.35	43.55%
1-101-11-105-5540-0000 ADVERTISING	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$6,250.22	\$11,749.78	34.72%
1-101-11-105-5590-0000 MEETING CLERKS	\$41,525.00	\$0.00	\$41,525.00	\$0.00	\$16,606.25	\$24,918.75	39.99%
1-101-11-105-5611-0000 OFFICE SUPPLIES	\$67,745.00	(\$5,000.00)	\$62,745.00	\$0.00	\$23,386.97	\$39,358.03	37.27%
1-101-11-105-5800-0000 OTHER EXPENDITURES	\$16,650.00	\$5,000.00	\$21,650.00	\$0.00	\$24,240.20	(\$2,590.20)	111.96%
105 SELECTMEN - OTHER	\$240,222.00	\$0.00	\$240,222.00	\$0.00	\$109,331.12	\$130,890.88	45.51%
108 HUMAN RESOURCES							
1-101-11-108-5110-0000 SALARIES & WAGES - FULL TIME	\$59,501.00	\$0.00	\$59,501.00	\$0.00	\$32,019.87	\$27,481.13	53.81%
1-101-11-108-5210-0000 GROUP INSURANCE	\$15,813.00	\$0.00	\$15,813.00	\$0.00	\$15,626.06	\$186.94	98.82%
1-101-11-108-5220-0000 SOCIAL SECURITY	\$4,552.00	\$0.00	\$4,552.00	\$0.00	\$2,366.93	\$2,185.07	52.00%
1-101-11-108-5230-0000 RETIREMENT CONTRIBUTIONS	\$3,570.00	\$0.00	\$3,570.00	\$0.00	\$3,570.00	\$0.00	100.00%
1-101-11-108-5310-0000 PROF SVS - OFFICIAL /	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$16,431.00	\$8,569.00	65.72%
1-101-11-108-5320-0000 PROF SVS - PROFESSIONAL	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$1,426.50	\$2,573.50	35.66%
108 HUMAN RESOURCES	\$112,436.00	\$0.00	\$112,436.00	\$0.00	\$71,440.36	\$40,995.64	63.54%
110 SOCIAL SERVICES							
1-101-11-110-5110-0000 SALARIES & WAGES - FULL TIME	\$89,515.00	\$666.00	\$90,181.00	\$0.00	\$48,492.23	\$41,688.77	53.77%
1-101-11-110-5210-0000 GROUP INSURANCE	\$36,233.00	\$0.00	\$36,233.00	\$0.00	\$36,118.65	\$114.35	99.99%
1-101-11-110-5220-0000 SOCIAL SECURITY	\$6,848.00	\$51.00	\$6,899.00	\$0.00	\$3,717.53	\$3,181.47	53.89%
1-101-11-110-5230-0000 RETIREMENT CONTRIBUTIONS	\$1,407.00	\$0.00	\$1,407.00	\$0.00	\$1,407.00	\$0.00	100.00%
1-101-11-110-5580-0000 DUES, TRAVEL & EDUCATION	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
1-101-11-110-5810-0000 CONTRIBUTIONS TO INDIVIDUALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.00%
110 SOCIAL SERVICES	\$138,103.00	\$717.00	\$138,820.00	\$0.00	\$89,735.41	\$49,084.59	64.64%
140 TAX COLLECTOR							
1-101-11-140-5110-0000 SALARIES & WAGES - FULL TIME	\$195,000.00	(\$4,281.00)	\$200,896.00	\$0.00	\$109,593.60	\$91,302.40	54.55%
1-101-11-140-5115-0000 SALARIES & WAGES - PART TIME	\$0.00	\$4,501.00	\$9,602.00	\$0.00	\$0.00	\$9,602.00	0.00%
1-101-11-140-5117-0000 SALARIES & WAGES - SEASONAL	\$5,524.00	\$1,100.00	\$6,624.00	\$0.00	\$6,541.89	\$82.11	98.76%

\*1\* Pending reclassification of expenditures relating to S.H. school.

\*2\* Pending internal department transfer.

BOARD OF SELECTMEN BUDGET

Newtown

	Orig Budget	Transfers	Adj Appropriation	Encumbered	Ytd Expended	Balance	%Exp
1-101-11-140-5130-0000 SALARIES & WAGES - OVER TIME	\$3,000.00	\$1,000.00	\$4,000.00	\$0.00	\$3,598.11	\$401.89	89.95%
1-101-11-140-5210-0000 GROUP INSURANCE	\$80,283.00	\$0.00	\$80,283.00	\$0.00	\$78,795.13	\$1,487.87	98.15%
1-101-11-140-5220-0000 SOCIAL SECURITY	\$15,570.00	\$177.00	\$16,916.00	\$0.00	\$9,040.25	\$7,875.75	53.44%
1-101-11-140-5230-0000 RETIREMENT CONTRIBUTIONS	\$7,564.00	\$0.00	\$7,564.00	\$0.00	\$7,564.00	\$0.00	100.00%
1-101-11-140-5580-0000 DUES, TRAVEL & EDUCATION	\$750.00	\$0.00	\$750.00	\$0.00	\$572.00	\$178.00	76.27%
140 TAX COLLECTOR	\$307,691.00	\$2,497.00	\$326,635.00	\$0.00	\$215,704.98	\$110,930.02	66.04%
150 PURCHASING							
1-101-11-150-5110-0000 SALARIES & WAGES - FULL TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-150-5210-0000 GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-150-5220-0000 SOCIAL SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-150-5230-0000 RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-150-5580-0000 DUES, TRAVEL & EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
150 PURCHASING							
170 TOWN CLERK							
1-101-11-170-5110-0000 SALARIES & WAGES - FULL TIME	\$170,241.00	\$3,924.00	\$174,165.00	\$0.00	\$93,683.36	\$80,481.64	53.79%
1-101-11-170-5210-0000 GROUP INSURANCE	\$59,484.00	\$0.00	\$59,484.00	\$0.00	\$58,893.02	\$590.98	99.99%
1-101-11-170-5220-0000 SOCIAL SECURITY	\$13,023.00	\$147.00	\$13,170.00	\$0.00	\$7,081.02	\$6,088.98	53.77%
1-101-11-170-5230-0000 RETIREMENT CONTRIBUTIONS	\$8,205.00	\$0.00	\$8,205.00	\$0.00	\$8,205.00	\$0.00	100.00%
1-101-11-170-5310-0000 PROF SVS - OFFICIAL /	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	0.00%
1-101-11-170-5550-0000 PRINTING, BINDING &	\$32,500.00	\$0.00	\$32,500.00	\$0.00	\$18,381.02	\$14,118.98	56.56%
1-101-11-170-5580-0000 DUES, TRAVEL & EDUCATION	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$658.00	\$2,342.00	21.93%
170 TOWN CLERK	\$287,653.00	\$4,071.00	\$291,724.00	\$0.00	\$186,901.42	\$104,822.58	64.07%
180 REGISTRARS							
1-101-11-180-5110-0000 SALARIES & WAGES - FULL TIME	\$60,474.00	\$0.00	\$60,474.00	\$0.00	\$32,542.30	\$27,931.70	53.81%
1-101-11-180-5115-0000 SALARIES & WAGES - PART TIME	\$18,500.00	\$0.00	\$18,500.00	\$0.00	\$8,939.26	\$9,560.74	48.32%
1-101-11-180-5220-0000 SOCIAL SECURITY	\$6,654.00	\$0.00	\$6,654.00	\$0.00	\$3,546.14	\$3,107.86	53.29%
1-101-11-180-5360-0000 PROF SVS - ELECTION	\$35,300.00	\$0.00	\$35,300.00	\$0.00	\$27,416.77	\$7,883.23	77.67%
1-101-11-180-5430-0000 REPAIR & MAINTENANCE	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$300.00	\$1,700.00	15.00%
1-101-11-180-5580-0000 DUES, TRAVEL & EDUCATION	\$3,450.00	\$0.00	\$3,450.00	\$0.00	\$1,680.19	\$1,769.81	48.70%
180 REGISTRARS	\$126,378.00	\$0.00	\$126,378.00	\$0.00	\$74,424.66	\$51,953.34	58.89%
190 TAX ASSESSOR							
1-101-11-190-5110-0000 SALARIES & WAGES - FULL TIME	\$160,264.00	\$1,699.00	\$161,963.00	\$0.00	\$97,559.18	\$64,403.82	60.24%
1-101-11-190-5115-0000 SALARIES & WAGES - PART TIME	\$0.00	\$0.00	\$19,871.00	\$0.00	\$0.00	\$19,871.00	0.00%
1-101-11-190-5210-0000 GROUP INSURANCE	\$43,931.00	\$0.00	\$43,931.00	\$0.00	\$43,184.17	\$746.83	98.30%
1-101-11-190-5220-0000 SOCIAL SECURITY	\$12,260.00	\$130.00	\$13,910.00	\$0.00	\$7,322.61	\$6,587.39	52.64%
1-101-11-190-5230-0000 RETIREMENT CONTRIBUTIONS	\$6,434.00	\$0.00	\$6,434.00	\$0.00	\$6,434.00	\$0.00	100.00%
1-101-11-190-5290-0000 OTHER EMPLOYEE BENEFITS	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00	\$75.00	0.00%
1-101-11-190-5370-0000 PROF SVS - AUDIT	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$3,300.00	\$2,700.00	55.00%
1-101-11-190-5580-0000 DUES, TRAVEL & EDUCATION	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$1,523.25	\$6,976.75	17.92%

**BOARD OF SELECTMEN BUDGET**

**Newtown**

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
190 TAX ASSESSOR	\$237,464.00	\$1,829.00	\$260,684.00	\$0.00	\$159,323.21	\$101,360.79	61.12%
200 FINANCE							
1-101-11-200-5110-0000 SALARIES & WAGES - FULL TIME	\$347,830.00	\$1,826.00	\$363,924.00	\$0.00	\$192,762.69	\$171,161.31	52.97%
1-101-11-200-5210-0000 GROUP INSURANCE	\$80,361.00	\$0.00	\$80,361.00	\$0.00	\$78,976.49	\$1,384.51	98.28%
1-101-11-200-5220-0000 SOCIAL SECURITY	\$24,758.00	\$140.00	\$25,990.00	\$0.00	\$12,993.33	\$12,996.67	49.99%
1-101-11-200-5230-0000 RETIREMENT CONTRIBUTIONS	\$24,052.00	\$0.00	\$24,052.00	\$0.00	\$24,052.00	\$0.00	100.00%
1-101-11-200-5580-0000 DUES, TRAVEL & EDUCATION	\$3,375.00	\$0.00	\$3,375.00	\$0.00	\$1,167.74	\$2,207.26	34.60%
1-101-11-200-5800-0000 OTHER EXPENDITURES	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,657.91	\$342.09	82.90%
200 FINANCE	\$482,376.00	\$1,966.00	\$499,702.00	\$0.00	\$311,610.16	\$188,091.84	62.36%
205 TECHNOLOGY							
1-101-11-205-5110-0000 SALARIES & WAGES - FULL TIME	\$189,700.00	\$23,668.00	\$213,368.00	\$0.00	\$91,409.08	\$121,958.92	42.84%
1-101-11-205-5210-0000 GROUP INSURANCE	\$51,591.00	\$0.00	\$51,591.00	\$0.00	\$50,933.39	\$657.61	98.73%
1-101-11-205-5220-0000 SOCIAL SECURITY	\$14,512.00	\$1,812.00	\$16,324.00	\$0.00	\$6,304.47	\$10,019.53	38.62%
1-101-11-205-5230-0000 RETIREMENT CONTRIBUTIONS	\$7,361.00	\$0.00	\$7,361.00	\$0.00	\$7,361.00	\$0.00	100.00%
1-101-11-205-5301-0000 FEES & PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-205-5445-0000 SOFTWARE/HARDWARE	\$147,010.00	\$0.00	\$147,010.00	\$0.00	\$143,399.34	\$3,610.66	97.54%
1-101-11-205-5580-0000 DUES, TRAVEL & EDUCATION	\$10,300.00	\$0.00	\$10,300.00	\$0.00	\$1,365.73	\$8,934.27	13.26%
1-101-11-205-5744-0000 EQUIPMENT - TECHNOLOGY	\$46,000.00	\$0.00	\$46,000.00	\$0.00	\$25,740.51	\$20,259.49	55.96%
205 TECHNOLOGY	\$466,474.00	\$25,480.00	\$491,954.00	\$0.00	\$326,513.52	\$165,440.48	66.37%
240 UNEMPLOYMENT							
1-101-11-240-5250-0000 UNEMPLOYMENT COMPENSATION	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$151.96	\$14,848.04	1.01%
240 UNEMPLOYMENT	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$151.96	\$14,848.04	1.01%
255 PROBATE COURT							
1-101-11-255-5310-0000 PROF SVS - OFFICIAL /	\$6,343.00	\$0.00	\$6,343.00	\$0.00	\$0.00	\$6,343.00	0.00%
255 PROBATE COURT	\$6,343.00	\$0.00	\$6,343.00	\$0.00	\$0.00	\$6,343.00	0.00%
270 OPEB CONTRIBUTION							
1-101-11-270-5210-0000 GROUP INSURANCE	\$55,197.00	\$0.00	\$55,197.00	\$0.00	\$55,197.00	\$0.00	100.00%
1-101-11-270-5270-0000 OTHER POST EMPLOYMENT	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	100.00%
270 OPEB CONTRIBUTION	\$155,197.00	\$0.00	\$155,197.00	\$0.00	\$155,197.00	\$0.00	100.00%
280 PROFESSIONAL ORGANIZATIONS							
1-101-11-280-5800-0000 OTHER EXPENDITURES	\$36,454.00	\$0.00	\$36,454.00	\$0.00	\$26,011.50	\$10,442.50	71.35%
280 PROFESSIONAL ORGANIZATIONS	\$36,454.00	\$0.00	\$36,454.00	\$0.00	\$26,011.50	\$10,442.50	71.35%
350 INSURANCE							
1-101-11-350-5520-0000 INSURANCE, OTHER THAN	\$978,500.00	\$0.00	\$978,500.00	\$0.00	\$743,755.75	\$234,744.25	76.01%
1-101-11-350-5800-0000 OTHER EXPENDITURES	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$6,538.00	\$3,462.00	65.38%
350 INSURANCE	\$988,500.00	\$0.00	\$988,500.00	\$0.00	\$750,293.75	\$238,206.25	75.90%
600 LEGISLATIVE COUNCIL							
1-101-11-600-5370-0000 PROF SVS - AUDIT	\$44,000.00	\$0.00	\$44,000.00	\$0.00	\$45,000.00	(\$1,000.00)	102.27%

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BOARD OF SELECTMEN BUDGET

Newtown

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-11-600-5800-0000 OTHER EXPENDITURES	\$500.00	\$0.00	\$500.00	\$0.00	\$1,148.85	(\$648.85)	229.77%
600 LEGISLATIVE COUNCIL	\$44,500.00	\$0.00	\$44,500.00	\$0.00	\$46,148.85	(\$1,648.85)	103.71%
730 DISTRICT CONTRIBUTIONS							
1-101-11-730-5801-0000 OTHER EXPENDITURES -	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-730-5802-0000 OTHER EXPENDITURES -	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
1-101-11-730-5803-0000 OTHER EXPENDITURES - SANDY	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$5,950.00	\$50.00	99.99%
730 DISTRICT CONTRIBUTIONS	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$5,950.00	\$550.00	91.54%
740 ECONOMIC & COMMUNITY DEVELOPMENT							
1-101-11-740-5110-0000 SALARIES & WAGES - FULL TIME	\$88,925.00	\$0.00	\$88,925.00	\$0.00	\$47,854.09	\$41,070.91	53.81%
1-101-11-740-5115-0000 SALARIES & WAGES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-740-5210-0000 GROUP INSURANCE	\$3,014.00	\$0.00	\$3,014.00	\$0.00	\$2,826.56	\$187.44	93.78%
1-101-11-740-5220-0000 SOCIAL SECURITY	\$6,803.00	\$0.00	\$6,803.00	\$0.00	\$3,783.47	\$3,019.53	55.61%
1-101-11-740-5230-0000 RETIREMENT CONTRIBUTIONS	\$3,570.00	\$0.00	\$3,570.00	\$0.00	\$3,570.00	\$0.00	100.00%
1-101-11-740-5301-0000 FEES & PROFESSIONAL SERVICES	\$41,000.00	\$0.00	\$41,000.00	\$0.00	\$16,547.74	\$24,452.26	40.36%
1-101-11-740-5580-0000 DUES, TRAVEL & EDUCATION	\$1,650.00	\$0.00	\$1,650.00	\$0.00	\$527.63	\$1,122.37	31.98%
740 ECONOMIC & COMMUNITY DEVELOPME	\$144,962.00	\$0.00	\$144,962.00	\$0.00	\$75,109.49	\$69,852.51	51.81%
755 SUSTAINABLE ENERGY COMMISSION							
1-101-11-755-5800-0000 OTHER EXPENDITURES	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
755 SUSTAINABLE ENERGY COMMISSION	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.00%
870 FAIRFIELD HILLS AUTHORITY							
1-101-11-870-5115-0000 SALARIES & WAGES - PART TIME	\$19,760.00	\$0.00	\$19,760.00	\$0.00	\$10,520.00	\$9,240.00	53.24%
1-101-11-870-5220-0000 SOCIAL SECURITY	\$1,512.00	\$0.00	\$1,512.00	\$0.00	\$804.78	\$707.22	53.23%
1-101-11-870-5301-0000 FEES & PROFESSIONAL SERVICES	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$2,284.35	\$17,715.65	11.42%
1-101-11-870-5430-0000 REPAIR & MAINTENANCE	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$2,948.00	\$12,052.00	19.65%
1-101-11-870-5610-0000 GENERAL SUPPLIES	\$400.00	\$0.00	\$400.00	\$0.00	\$68.23	\$331.77	17.06%
1-101-11-870-5800-0000 OTHER EXPENDITURES	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
870 FAIRFIELD HILLS AUTHORITY	\$57,672.00	\$0.00	\$57,672.00	\$0.00	\$16,625.36	\$41,046.64	28.83%
11 GENERAL GOVERNMENT	\$4,189,491.00	\$43,711.00	\$4,286,400.00	\$0.00	\$2,888,280.41	\$1,398,119.59	66.70%
300 COMMUNICATIONS							
1-101-12-300-5110-0000 SALARIES & WAGES - FULL TIME	\$544,851.00	\$0.00	\$544,851.00	\$0.00	\$280,473.83	\$264,377.17	51.48%
1-101-12-300-5130-0000 SALARIES & WAGES - OVERTIME	\$80,000.00	\$0.00	\$80,000.00	\$0.00	\$46,101.66	\$33,898.34	57.63%
1-101-12-300-5210-0000 GROUP INSURANCE	\$99,078.00	\$0.00	\$99,078.00	\$0.00	\$97,789.92	\$1,288.08	98.70%
1-101-12-300-5220-0000 SOCIAL SECURITY	\$47,587.00	\$0.00	\$47,587.00	\$0.00	\$24,831.45	\$22,755.55	52.18%
1-101-12-300-5230-0000 RETIREMENT CONTRIBUTIONS	\$20,328.00	\$0.00	\$20,328.00	\$0.00	\$20,328.00	\$0.00	100.00%
1-101-12-300-5290-0000 OTHER EMPLOYEE BENEFITS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,006.61	\$993.39	50.33%
1-101-12-300-5430-0000 REPAIR & MAINTENANCE	\$35,158.00	\$0.00	\$35,158.00	\$0.00	\$17,071.74	\$18,086.26	48.56%
1-101-12-300-5442-0000 RENTAL OF EQUIPMENT	\$182,214.00	\$0.00	\$182,214.00	\$0.00	\$75,112.06	\$107,101.94	41.22%
1-101-12-300-5501-0000 OTHER PURCHASED SERVICES	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$1,224.30	\$2,275.70	34.98%
1-101-12-300-5580-0000 DUES, TRAVEL & EDUCATION	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$2,833.27	\$6,166.73	31.48%

**BOARD OF SELECTMEN BUDGET**

**Newtown**

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-12-300-5749-0000 CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
300 COMMUNICATIONS	\$1,023,716.00	\$0.00	\$1,023,716.00	\$0.00	\$566,772.84	\$456,943.16	55.36%
310 POLICE							
1-101-12-310-5110-0000 SALARIES & WAGES - FULL TIME	\$3,661,035.00	\$0.00	\$3,661,035.00	\$0.00	\$2,005,739.67	\$1,655,295.33	54.79%
1-101-12-310-5115-0000 SALARIES & WAGES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-12-310-5117-0000 SALARIES & WAGES - SEASONAL	\$16,758.00	\$0.00	\$16,758.00	\$0.00	\$6,302.72	\$10,455.28	37.61%
1-101-12-310-5120-0000 SALARIES & WAGES - TEMPORARY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-12-310-5130-0000 SALARIES & WAGES - OVERTIME	\$135,000.00	\$0.00	\$135,000.00	\$0.00	\$117,950.29	\$17,049.71	87.37%
1-101-12-310-5210-0000 GROUP INSURANCE	\$799,971.00	\$0.00	\$799,971.00	\$0.00	\$789,566.33	\$10,404.67	98.70%
1-101-12-310-5220-0000 SOCIAL SECURITY	\$291,480.00	\$0.00	\$291,480.00	\$0.00	\$167,506.45	\$123,973.55	57.47%
1-101-12-310-5230-0000 RETIREMENT CONTRIBUTIONS	\$560,418.00	\$0.00	\$560,418.00	\$0.00	\$556,082.00	\$4,336.00	99.99%
1-101-12-310-5290-0000 OTHER EMPLOYEE BENEFITS	\$52,700.00	\$0.00	\$52,700.00	\$0.00	\$23,254.94	\$29,445.06	44.13%
1-101-12-310-5445-0000 SOFTWARE/HARDWARE	\$176,145.00	\$0.00	\$176,145.00	\$0.00	\$169,962.86	\$6,182.14	96.49%
1-101-12-310-5501-0000 OTHER PURCHASED SERVICES	\$17,400.00	\$0.00	\$17,400.00	\$0.00	\$3,688.19	\$13,711.81	21.20%
1-101-12-310-5505-0000 CONTRACTUAL SERVICES	\$104,296.00	\$0.00	\$104,296.00	\$0.00	\$34,166.42	\$70,129.58	32.76%
1-101-12-310-5580-0000 DUES, TRAVEL & EDUCATION	\$37,500.00	\$0.00	\$37,500.00	\$0.00	\$18,269.02	\$19,230.98	48.72%
1-101-12-310-5742-0000 MACHINERY & EQUIPMENT -	\$101,000.00	\$0.00	\$101,000.00	\$0.00	\$609.00	\$100,391.00	0.60%
1-101-12-310-5746-0000 POLICE EQUIPMENT	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$7,363.89	\$12,636.11	36.82%
1-101-12-310-5749-0000 CAPITAL	\$30,600.00	\$0.00	\$30,600.00	\$0.00	\$12,625.93	\$17,974.07	41.26%
1-101-12-310-5800-0000 OTHER EXPENDITURES	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$1,930.80	\$2,569.20	42.91%
310 POLICE	\$6,008,803.00	\$0.00	\$6,008,803.00	\$0.00	\$3,915,018.51	\$2,093,784.49	65.15%
320 FIRE							
1-101-12-320-5110-0000 SALARIES & WAGES - FULL TIME	\$150,697.00	\$719.00	\$151,416.00	\$0.00	\$84,159.63	\$67,256.37	55.58%
1-101-12-320-5115-0000 SALARIES & WAGES - PART TIME	\$28,684.00	\$0.00	\$28,684.00	\$0.00	\$10,128.00	\$18,556.00	35.31%
1-101-12-320-5210-0000 GROUP INSURANCE	\$24,997.00	\$0.00	\$24,997.00	\$0.00	\$24,325.35	\$671.65	97.31%
1-101-12-320-5220-0000 SOCIAL SECURITY	\$13,837.00	\$55.00	\$13,892.00	\$0.00	\$6,893.99	\$6,998.01	49.63%
1-101-12-320-5230-0000 RETIREMENT CONTRIBUTIONS	\$6,050.00	\$0.00	\$6,050.00	\$0.00	\$6,050.00	\$0.00	100.00%
1-101-12-320-5290-0000 OTHER EMPLOYEE BENEFITS	\$233,736.00	\$0.00	\$233,736.00	\$0.00	\$148,254.15	\$85,481.85	63.43%
1-101-12-320-5310-0000 PROF SVS - OFFICIAL /	\$17,800.00	\$0.00	\$17,800.00	\$0.00	\$7,675.43	\$10,124.57	43.12%
1-101-12-320-5412-0000 HYDRANTS	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$3,514.59	\$66,485.41	5.02%
1-101-12-320-5430-0000 REPAIR & MAINTENANCE	\$57,535.00	\$0.00	\$57,535.00	\$0.00	\$36,065.47	\$21,469.53	62.68%
1-101-12-320-5435-0000 RADIO & PAGER SERVICE	\$21,450.00	\$0.00	\$21,450.00	\$0.00	\$8,678.18	\$12,771.82	40.46%
1-101-12-320-5436-0000 TRUCK REPAIR	\$84,575.00	\$0.00	\$84,575.00	\$0.00	\$14,679.64	\$69,895.36	17.59%
1-101-12-320-5520-0000 INSURANCE, OTHER THAN	\$50,300.00	\$0.00	\$50,300.00	\$0.00	\$21,327.00	\$28,973.00	42.40%
1-101-12-320-5580-0000 DUES, TRAVEL & EDUCATION	\$68,000.00	\$0.00	\$68,000.00	\$0.00	\$23,194.10	\$44,805.90	34.11%
1-101-12-320-5611-0000 OFFICE SUPPLIES	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$1,431.99	(\$31.99)	102.29%
1-101-12-320-5621-0000 ENERGY - NATURAL GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,603.30	(\$1,603.30)	0.00%
1-101-12-320-5622-0000 ENERGY - ELECTRICITY	\$110,000.00	\$0.00	\$110,000.00	\$0.00	\$24,062.20	\$85,937.80	21.87%
1-101-12-320-5623-0000 ENERGY - BOTTLED GAS	\$0.00	\$0.00	\$0.00	\$0.00	\$823.61	(\$823.61)	0.00%
1-101-12-320-5624-0000 ENERGY - OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$12,175.91	(\$12,175.91)	0.00%

\* 5 \*

\*5\* One energy account broken down to four for more detail



**BOARD OF SELECTMEN BUDGET**

**Newtown**

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-12-320-5745-0000 FIRE EQUIPMENT	\$34,020.00	\$0.00	\$34,020.00	\$0.00	\$14,486.87	\$19,533.13	42.58%
1-101-12-320-5749-0000 CAPITAL	\$106,509.00	\$0.00	\$106,509.00	\$0.00	\$29,523.00	\$76,986.00	27.72%
1-101-12-320-5820-0000 CONTRIBUTIONS TO FIRE	\$135,000.00	\$0.00	\$135,000.00	\$0.00	\$67,500.00	\$67,500.00	50.00%
320 FIRE	\$1,214,590.00	\$774.00	\$1,215,364.00	\$0.00	\$546,752.41	\$668,611.59	44.99%
330 EMERGENCY MANAGEMENT							
1-101-12-330-5115-0000 SALARIES & WAGES - PART TIME	\$9,852.00	\$0.00	\$9,852.00	\$0.00	\$4,875.00	\$4,977.00	49.48%
1-101-12-330-5220-0000 SOCIAL SECURITY	\$754.00	\$0.00	\$754.00	\$0.00	\$301.23	\$452.77	39.95%
1-101-12-330-5310-0000 PROF SVS - OFFICIAL /	\$6,375.00	\$0.00	\$6,375.00	\$0.00	\$972.61	\$5,402.39	15.26%
1-101-12-330-5505-0000 CONTRACTUAL SERVICES	\$19,970.00	\$0.00	\$19,970.00	\$0.00	\$16,378.28	\$3,591.72	82.01%
1-101-12-330-5580-0000 DUES, TRAVEL & EDUCATION	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$674.59	\$3,325.41	16.86%
1-101-12-330-5611-0000 OFFICE SUPPLIES	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	0.00%
1-101-12-330-5622-0000 ENERGY - ELECTRICITY	\$4,200.00	\$0.00	\$4,200.00	\$0.00	\$995.32	\$3,204.68	23.70%
1-101-12-330-5624-0000 ENERGY - OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$366.78	(\$366.78)	0.00%
1-101-12-330-5749-0000 CAPITAL	\$6,594.00	\$0.00	\$6,594.00	\$0.00	\$6,140.84	\$453.16	93.13%
330 EMERGENCY MANAGEMENT	\$52,145.00	\$0.00	\$52,145.00	\$0.00	\$30,704.65	\$21,440.35	58.88%
340 ANIMAL CONTROL							
1-101-12-340-5110-0000 SALARIES & WAGES - FULL TIME	\$84,016.00	\$719.00	\$84,735.00	\$0.00	\$45,503.79	\$39,231.21	53.70%
1-101-12-340-5115-0000 SALARIES & WAGES - PART TIME	\$26,598.00	\$0.00	\$26,598.00	\$0.00	\$25,014.00	\$1,584.00	94.04%
1-101-12-340-5210-0000 GROUP INSURANCE	\$27,188.00	\$0.00	\$27,188.00	\$0.00	\$26,983.79	\$204.21	99.99%
1-101-12-340-5220-0000 SOCIAL SECURITY	\$8,462.00	\$55.00	\$8,517.00	\$0.00	\$5,299.74	\$3,217.26	62.23%
1-101-12-340-5230-0000 RETIREMENT CONTRIBUTIONS	\$3,373.00	\$0.00	\$3,373.00	\$0.00	\$3,373.00	\$0.00	100.00%
1-101-12-340-5290-0000 OTHER EMPLOYEE BENEFITS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$623.87	\$876.13	41.59%
1-101-12-340-5330-0000 PROF SVS - OTHER	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$655.00	\$845.00	43.67%
1-101-12-340-5580-0000 DUES, TRAVEL & EDUCATION	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$300.00	\$700.00	30.00%
1-101-12-340-5749-0000 CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
340 ANIMAL CONTROL	\$153,637.00	\$774.00	\$154,411.00	\$0.00	\$107,753.19	\$46,657.81	69.78%
360 LAKE AUTHORITIES							
1-101-12-360-5501-0000 OTHER PURCHASED SERVICES	\$50,621.00	\$0.00	\$50,621.00	\$0.00	\$50,393.00	\$228.00	99.99%
360 LAKE AUTHORITIES	\$50,621.00	\$0.00	\$50,621.00	\$0.00	\$50,393.00	\$228.00	99.99%
426 NW SAFETY COMMUNICATION							
1-101-12-426-5501-0000 OTHER PURCHASED SERVICES	\$9,783.00	\$0.00	\$9,783.00	\$0.00	\$4,891.50	\$4,891.50	50.00%
426 NW SAFETY COMMUNICATION	\$9,783.00	\$0.00	\$9,783.00	\$0.00	\$4,891.50	\$4,891.50	50.00%
432 EMERGENCY MEDICAL SERVICES							
1-101-12-432-5501-0000 OTHER PURCHASED SERVICES	\$270,000.00	\$0.00	\$270,000.00	\$0.00	\$174,249.50	\$95,750.50	64.54%
432 EMERGENCY MEDICAL SERVICES	\$270,000.00	\$0.00	\$270,000.00	\$0.00	\$174,249.50	\$95,750.50	64.54%
437 NW CT EMS COUNCIL							
1-101-12-437-5501-0000 OTHER PURCHASED SERVICES	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	0.00%
437 NW CT EMS COUNCIL	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	0.00%

\* 6 \*

\*6\* One energy account broken down to two for more detail.

BOARD OF SELECTMEN BUDGET

Newtown

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
460BUILDING OFFICIAL							
1-101-12-460-5110-0000 SALARIES & WAGES - FULL TIME	\$262,617.00	\$3,584.00	\$266,201.00	\$0.00	\$140,740.83	\$125,460.17	52.87%
1-101-12-460-5210-0000 GROUP INSURANCE	\$92,934.00	\$0.00	\$92,934.00	\$0.00	\$91,767.25	\$1,166.75	98.74%
1-101-12-460-5220-0000 SOCIAL SECURITY	\$20,090.00	\$274.00	\$20,364.00	\$0.00	\$10,514.85	\$9,849.15	51.63%
1-101-12-460-5230-0000 RETIREMENT CONTRIBUTIONS	\$10,544.00	\$0.00	\$10,544.00	\$0.00	\$10,544.00	\$0.00	100.00%
1-101-12-460-5290-0000 OTHER EMPLOYEE BENEFITS	\$975.00	\$0.00	\$975.00	\$0.00	\$604.45	\$370.55	61.99%
1-101-12-460-5330-0000 PROF SVS - OTHER	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
1-101-12-460-5580-0000 DUES, TRAVEL & EDUCATION	\$1,750.00	\$0.00	\$1,750.00	\$0.00	\$645.00	\$1,105.00	36.86%
460BUILDING OFFICIAL	\$389,410.00	\$3,858.00	\$393,268.00	\$0.00	\$254,816.38	\$138,451.62	64.79%
12 PUBLIC SAFETY	\$9,172,955.00	\$5,406.00	\$9,178,361.00	\$0.00	\$5,651,351.98	\$3,527,009.02	61.54%
500HIGHWAY							
1-101-13-500-5110-0000 SALARIES & WAGES - FULL TIME	\$2,258,969.00	\$37,107.00	\$2,328,144.00	\$0.00	\$1,191,744.62	\$1,136,399.38	51.19%
1-101-13-500-5130-0000 SALARIES & WAGES - OVERTIME	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$34,741.75	\$10,258.25	77.20%
1-101-13-500-5210-0000 GROUP INSURANCE	\$618,520.00	\$0.00	\$618,520.00	\$0.00	\$608,759.59	\$9,760.41	98.42%
1-101-13-500-5220-0000 SOCIAL SECURITY	\$188,149.00	\$2,838.00	\$193,440.00	\$0.00	\$100,908.37	\$92,531.63	52.17%
1-101-13-500-5230-0000 RETIREMENT CONTRIBUTIONS	\$90,694.00	\$0.00	\$93,041.00	\$0.00	\$90,694.00	\$2,347.00	97.48%
1-101-13-500-5290-0000 OTHER EMPLOYEE BENEFITS	\$47,730.00	\$0.00	\$47,730.00	\$0.00	\$30,098.84	\$17,631.16	63.06%
1-101-13-500-5301-0000 FEES & PROFESSIONAL SERVICES	\$13,500.00	\$87,000.00	\$100,500.00	\$0.00	\$16,600.00	\$83,900.00	16.52%
1-101-13-500-5430-0000 REPAIR & MAINTENANCE	\$445,000.00	\$0.00	\$445,000.00	\$0.00	\$277,793.67	\$167,206.33	62.43%
1-101-13-500-5505-0000 CONTRACTUAL SERVICES	\$608,400.00	\$0.00	\$608,400.00	\$0.00	\$348,265.64	\$260,134.36	57.24%
1-101-13-500-5580-0000 DUES, TRAVEL & EDUCATION	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$383.00	\$3,617.00	9.58%
1-101-13-500-5625-0000 ENERGY - GASOLINE	\$456,137.00	\$0.00	\$456,137.00	\$0.00	\$327,179.68	\$128,957.32	71.73%
1-101-13-500-5626-0000 STREET LIGHTS	\$36,000.00	\$0.00	\$36,000.00	\$0.00	\$17,126.50	\$18,873.50	47.57%
1-101-13-500-5650-0000 CONSTRUCTION SUPPLIES	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$11,230.56	\$10,769.44	51.06%
1-101-13-500-5651-0000 STREET SIGNS	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$7,905.00	\$7,095.00	52.70%
1-101-13-500-5652-0000 DRAINAGE MATERIALS	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$96,956.14	\$3,043.86	96.96%
1-101-13-500-5653-0000 ROAD PATCHING MATERIALS	\$85,000.00	\$0.00	\$85,000.00	\$0.00	\$36,104.67	\$48,895.33	42.48%
1-101-13-500-5735-0000 ROAD IMPROVEMENTS	\$1,010,000.00	\$0.00	\$1,010,000.00	\$0.00	\$1,007,966.21	\$2,033.79	99.99%
1-101-13-500-5749-0000 CAPITAL	\$200,000.00	\$13,000.00	\$213,000.00	\$0.00	\$140,028.00	\$72,972.00	65.74%
500HIGHWAY	\$6,244,099.00	\$139,945.00	\$6,420,912.00	\$0.00	\$4,344,486.24	\$2,076,425.76	67.66%
510WINTER MAINTENANCE							
1-101-13-510-5130-0000 SALARIES & WAGES - OVERTIME	\$155,496.00	\$0.00	\$155,496.00	\$0.00	\$76,747.61	\$78,748.39	49.36%
1-101-13-510-5505-0000 CONTRACTUAL SERVICES	\$147,000.00	\$0.00	\$147,000.00	\$0.00	\$98,370.90	\$48,629.10	66.92%
1-101-13-510-5660-0000 SAND	\$63,971.00	\$0.00	\$63,971.00	\$0.00	\$33,548.35	\$30,422.65	52.44%
1-101-13-510-5661-0000 SALT	\$328,317.00	\$0.00	\$328,317.00	\$0.00	\$124,892.10	\$203,424.90	38.04%
1-101-13-510-5747-0000 MACHINERY & EQUIPMENT -	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$6,404.82	\$13,595.18	32.02%
510WINTER MAINTENANCE	\$714,784.00	\$0.00	\$714,784.00	\$0.00	\$339,963.78	\$374,820.22	47.56%
515TRANSFER STATION							
1-101-13-515-5110-0000 SALARIES & WAGES - FULL TIME	\$159,558.00	\$3,041.00	\$162,599.00	\$0.00	\$85,661.45	\$76,937.55	52.69%



BOARD OF SELECTMEN BUDGET

Newtown

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-13-515-5130-0000 SALARIES & WAGES - OVERTIME	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$7,039.43	\$3,960.57	63.99%
1-101-13-515-5210-0000 GROUP INSURANCE	\$40,673.00	\$0.00	\$40,673.00	\$0.00	\$39,848.36	\$824.64	97.97%
1-101-13-515-5220-0000 SOCIAL SECURITY	\$13,048.00	\$233.00	\$13,281.00	\$0.00	\$7,029.51	\$6,251.49	52.93%
1-101-13-515-5230-0000 RETIREMENT CONTRIBUTIONS	\$6,406.00	\$0.00	\$6,406.00	\$0.00	\$6,406.00	\$0.00	100.00%
1-101-13-515-5290-0000 OTHER EMPLOYEE BENEFITS	\$4,800.00	\$0.00	\$4,800.00	\$0.00	\$2,120.00	\$2,680.00	44.17%
1-101-13-515-5430-0000 REPAIR & MAINTENANCE	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$270.82	\$1,229.18	18.05%
1-101-13-515-5505-0000 CONTRACTUAL SERVICES	\$1,236,000.00	\$0.00	\$1,236,000.00	\$0.00	\$516,994.38	\$719,005.62	41.83%
1-101-13-515-5580-0000 DUES, TRAVEL & EDUCATION	\$500.00	\$0.00	\$500.00	\$0.00	\$125.00	\$375.00	25.00%
1-101-13-515-5610-0000 GENERAL SUPPLIES	\$800.00	\$0.00	\$800.00	\$0.00	\$937.85	(\$137.85)	117.23%
1-101-13-515-5622-0000 ENERGY - ELECTRICITY	\$5,400.00	\$0.00	\$5,400.00	\$0.00	\$1,238.37	\$4,161.63	22.93%
1-101-13-515-5749-0000 CAPITAL	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00	0.00%
515 TRANSFER STATION	\$1,491,685.00	\$3,274.00	\$1,494,959.00	\$0.00	\$667,691.17	\$827,267.83	44.66%
650 PUBLIC BUILDING MAINTENANCE							
1-101-13-650-5110-0000 SALARIES & WAGES - FULL TIME	\$139,345.00	\$2,647.00	\$141,992.00	\$0.00	\$76,406.31	\$65,585.69	53.81%
1-101-13-650-5130-0000 SALARIES & WAGES - OVERTIME	\$11,360.00	\$0.00	\$11,360.00	\$0.00	\$5,701.14	\$5,658.86	50.19%
1-101-13-650-5210-0000 GROUP INSURANCE	\$43,981.00	\$0.00	\$43,981.00	\$0.00	\$43,374.73	\$606.27	98.62%
1-101-13-650-5220-0000 SOCIAL SECURITY	\$11,529.00	\$203.00	\$11,732.00	\$0.00	\$6,195.66	\$5,536.34	52.81%
1-101-13-650-5230-0000 RETIREMENT CONTRIBUTIONS	\$5,594.00	\$0.00	\$5,594.00	\$0.00	\$5,594.00	\$0.00	100.00%
1-101-13-650-5290-0000 OTHER EMPLOYEE BENEFITS	\$975.00	\$0.00	\$975.00	\$0.00	\$103.48	\$871.52	10.61%
1-101-13-650-5411-0000 WATER / SEWERAGE	\$69,636.00	\$0.00	\$69,636.00	\$0.00	\$52,355.05	\$17,280.95	75.18%
1-101-13-650-5430-0000 REPAIR & MAINTENANCE	\$36,160.00	\$0.00	\$36,160.00	\$0.00	\$41,864.54	(\$5,704.54)	115.78%
1-101-13-650-5505-0000 CONTRACTUAL SERVICES	\$101,762.00	\$0.00	\$101,762.00	\$0.00	\$63,398.07	\$38,363.93	62.30%
1-101-13-650-5615-0000 GENERAL MAINTENANCE	\$9,360.00	\$0.00	\$9,360.00	\$0.00	\$7,010.89	\$2,349.11	74.90%
1-101-13-650-5622-0000 ENERGY - ELECTRICITY	\$210,592.00	\$0.00	\$210,592.00	\$0.00	\$100,236.84	\$110,355.16	47.60%
1-101-13-650-5624-0000 ENERGY - OIL	\$82,604.00	\$0.00	\$82,604.00	\$0.00	\$25,430.17	\$57,173.83	30.79%
1-101-13-650-5749-0000 CAPITAL	\$32,000.00	\$0.00	\$32,000.00	\$0.00	\$21,058.90	\$10,941.10	65.81%
650 PUBLIC BUILDING MAINTENANCE	\$754,898.00	\$2,850.00	\$757,748.00	\$0.00	\$448,729.78	\$309,018.22	59.22%
13 PUBLIC WORKS	\$9,205,466.00	\$146,069.00	\$9,388,403.00	\$0.00	\$5,800,870.97	\$3,587,532.03	60.84%
220 SENIOR SERVICES							
1-101-14-220-5110-0000 SALARIES & WAGES - FULL TIME	\$113,270.00	\$1,118.00	\$114,388.00	\$0.00	\$42,413.68	\$71,974.32	37.08%
1-101-14-220-5115-0000 SALARIES & WAGES - PART TIME	\$7,904.00	\$0.00	\$7,904.00	\$0.00	\$3,512.00	\$4,392.00	44.43%
1-101-14-220-5210-0000 GROUP INSURANCE	\$24,797.00	\$0.00	\$24,797.00	\$0.00	\$24,154.65	\$642.35	97.41%
1-101-14-220-5220-0000 SOCIAL SECURITY	\$9,270.00	\$86.00	\$9,356.00	\$0.00	\$3,693.53	\$5,662.47	39.48%
1-101-14-220-5230-0000 RETIREMENT CONTRIBUTIONS	\$4,548.00	\$0.00	\$4,548.00	\$0.00	\$4,548.00	\$0.00	100.00%
1-101-14-220-5510-0000 SENIOR BUS CONTRACT	\$141,000.00	\$0.00	\$141,000.00	\$0.00	\$70,500.00	\$70,500.00	50.00%
1-101-14-220-5580-0000 DUES, TRAVEL & EDUCATION	\$1,050.00	\$0.00	\$1,050.00	\$0.00	\$70.00	\$980.00	6.67%
1-101-14-220-5800-0000 OTHER EXPENDITURES	\$29,000.00	\$0.00	\$29,000.00	\$0.00	\$14,156.93	\$14,843.07	48.82%
220 SENIOR SERVICES	\$330,839.00	\$1,204.00	\$332,043.00	\$0.00	\$163,048.79	\$168,994.21	49.10%
370 NEWTOWN HEALTH DISTRICT							

## BOARD OF SELECTMEN BUDGET

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## Newtown

Fiscal Year 2013-2014

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-14-370-5210-0000 GROUP INSURANCE	\$91,538.00	\$0.00	\$91,538.00	\$0.00	\$90,635.78	\$902.22	99.99%
1-101-14-370-5230-0000 RETIREMENT CONTRIBUTIONS	\$10,439.00	\$0.00	\$10,439.00	\$0.00	\$10,439.00	\$0.00	100.00%
1-101-14-370-5501-0000 OTHER PURCHASED SERVICES	\$273,985.00	\$0.00	\$273,985.00	\$0.00	\$0.00	\$273,985.00	0.00%
370 NEWTOWN HEALTH DISTRICT	\$375,962.00	\$0.00	\$375,962.00	\$0.00	\$101,074.78	\$274,887.22	26.88%
410 CHILDRENS ADVENTURE CTR							
1-101-14-410-5210-0000 GROUP INSURANCE	\$98,000.00	\$0.00	\$98,000.00	\$0.00	\$97,164.52	\$835.48	99.99%
1-101-14-410-5230-0000 RETIREMENT CONTRIBUTIONS	\$12,647.00	\$0.00	\$12,647.00	\$0.00	\$12,647.00	\$0.00	100.00%
1-101-14-410-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00	100.00%
410 CHILDRENS ADVENTURE CTR	\$135,647.00	\$0.00	\$135,647.00	\$0.00	\$134,811.52	\$835.48	99.99%
415 OUTSIDE AGENCIES							
1-101-14-415-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$242,561.00	\$0.00	\$242,561.00	\$0.00	\$183,061.00	\$59,500.00	75.47%
415 OUTSIDE AGENCIES	\$242,561.00	\$0.00	\$242,561.00	\$0.00	\$183,061.00	\$59,500.00	75.47%
433 YOUTH & FAMILY SERVICES							
1-101-14-433-5210-0000 GROUP INSURANCE	\$31,528.00	\$0.00	\$31,528.00	\$0.00	\$31,050.79	\$477.21	98.49%
1-101-14-433-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$265,000.00	\$0.00	\$265,000.00	\$0.00	\$122,589.02	\$142,410.98	46.26%
433 YOUTH & FAMILY SERVICES	\$296,528.00	\$0.00	\$296,528.00	\$0.00	\$153,639.81	\$142,888.19	51.81%
442 NEWTOWN PARADE COMMITTEE							
1-101-14-442-5520-0000 INSURANCE, OTHER THAN	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,090.00	\$410.00	72.67%
442 NEWTOWN PARADE COMMITTEE	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,090.00	\$410.00	72.67%
444 NW CONSERVATION DISTRICT							
1-101-14-444-5501-0000 OTHER PURCHASED SERVICES	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,040.00	\$460.00	69.33%
444 NW CONSERVATION DISTRICT	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,040.00	\$460.00	69.33%
670 LIBRARY							
1-101-14-670-5210-0000 GROUP INSURANCE	\$2,038.00	\$0.00	\$2,038.00	\$0.00	\$801.37	\$1,236.63	39.32%
1-101-14-670-5230-0000 RETIREMENT CONTRIBUTIONS	\$2,730.00	\$0.00	\$2,730.00	\$0.00	\$2,730.00	\$0.00	100.00%
1-101-14-670-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$1,118,428.00	\$0.00	\$1,118,428.00	\$0.00	\$722,191.43	\$396,236.57	64.57%
670 LIBRARY	\$1,123,196.00	\$0.00	\$1,123,196.00	\$0.00	\$725,722.80	\$397,473.20	64.61%
680 NEWTOWN CULTURAL ARTS							
1-101-14-680-5800-0000 OTHER EXPENDITURES	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$405.00	\$4,595.00	8.10%
680 NEWTOWN CULTURAL ARTS	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$405.00	\$4,595.00	8.10%
14 HEALTH & WELFARE							
1-101-14-14-5290-0000 OTHER EMPLOYEE BENEFITS	\$2,512,733.00	\$1,204.00	\$2,513,937.00	\$0.00	\$1,463,893.70	\$1,050,043.30	58.20%
490 LAND USE							
1-101-15-490-5110-0000 SALARIES & WAGES - FULL TIME	\$358,765.00	\$6,523.00	\$365,288.00	\$0.00	\$194,405.58	\$170,882.42	53.22%
1-101-15-490-5210-0000 GROUP INSURANCE	\$85,718.00	\$0.00	\$85,718.00	\$0.00	\$84,381.96	\$1,336.04	98.44%
1-101-15-490-5220-0000 SOCIAL SECURITY	\$27,446.00	\$193.00	\$27,639.00	\$0.00	\$14,666.49	\$12,972.51	53.06%
1-101-15-490-5230-0000 RETIREMENT CONTRIBUTIONS	\$11,452.00	\$0.00	\$11,452.00	\$0.00	\$11,452.00	\$0.00	100.00%
1-101-15-490-5290-0000 OTHER EMPLOYEE BENEFITS	\$975.00	\$0.00	\$975.00	\$0.00	\$26.58	\$948.42	2.73%

BOARD OF SELECTMEN BUDGET

Newtown

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-15-490-5340-0000 PROF SVS - TECHNICAL	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$114.00	\$2,886.00	3.80%
1-101-15-490-5350-0000 PROF SVS - LEGAL	\$70,000.00	\$0.00	\$70,000.00	\$0.00	\$39,745.42	\$30,254.58	56.78%
1-101-15-490-5505-0000 CONTRACTUAL SERVICES	\$27,800.00	\$0.00	\$27,800.00	\$0.00	\$28,510.00	(\$710.00)	102.55%
1-101-15-490-5550-0000 PRINTING, BINDING &	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$415.26	\$6,084.74	6.39%
1-101-15-490-5580-0000 DUES, TRAVEL & EDUCATION	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$1,550.00	\$1,450.00	51.67%
1-101-15-490-5610-0000 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-15-490-5749-0000 CAPITAL	\$2,400.00	\$0.00	\$2,400.00	\$0.00	\$0.00	\$2,400.00	0.00%
490 LAND USE	\$597,056.00	\$6,716.00	\$603,772.00	\$0.00	\$375,267.29	\$228,504.71	62.15%
15 LAND USE	\$597,056.00	\$6,716.00	\$603,772.00	\$0.00	\$375,267.29	\$228,504.71	61.47%
550 PARKS & RECREATION							
1-101-16-550-5110-0000 SALARIES & WAGES - FULL TIME	\$772,850.00	\$2,446.00	\$775,296.00	\$0.00	\$406,738.53	\$368,557.47	52.46%
1-101-16-550-5115-0000 SALARIES & WAGES - PART TIME	\$40,262.00	\$343.00	\$40,605.00	\$0.00	\$19,531.26	\$21,073.74	48.10%
1-101-16-550-5117-0000 SALARIES & WAGES - SEASONAL	\$256,134.00	\$0.00	\$256,134.00	\$0.00	\$194,389.06	\$61,744.94	75.89%
1-101-16-550-5130-0000 SALARIES & WAGES - OVERTIME	\$53,282.00	\$0.00	\$53,282.00	\$0.00	\$33,894.30	\$19,387.70	63.61%
1-101-16-550-5210-0000 GROUP INSURANCE	\$264,764.00	\$0.00	\$264,764.00	\$0.00	\$262,101.07	\$2,662.93	99.99%
1-101-16-550-5220-0000 SOCIAL SECURITY	\$84,626.00	\$213.00	\$84,839.00	\$0.00	\$53,201.85	\$31,637.15	62.71%
1-101-16-550-5230-0000 RETIREMENT CONTRIBUTIONS	\$31,453.00	\$0.00	\$31,453.00	\$0.00	\$31,453.00	\$0.00	100.00%
1-101-16-550-5290-0000 OTHER EMPLOYEE BENEFITS	\$12,650.00	\$0.00	\$12,650.00	\$0.00	\$3,475.27	\$9,174.73	27.47%
1-101-16-550-5505-0000 CONTRACTUAL SERVICES	\$280,000.00	\$0.00	\$280,000.00	\$0.00	\$139,928.76	\$140,071.24	49.97%
1-101-16-550-5580-0000 DUES, TRAVEL & EDUCATION	\$10,975.00	\$0.00	\$10,975.00	\$0.00	\$2,677.71	\$8,297.29	24.40%
1-101-16-550-5610-0000 GENERAL SUPPLIES	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$3,887.57	\$6,112.43	38.88%
1-101-16-550-5613-0000 SIGNS	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$350.00	\$6,650.00	5.00%
1-101-16-550-5614-0000 POOL SUPPLIES	\$32,342.00	\$0.00	\$32,342.00	\$0.00	\$4,931.09	\$27,410.91	15.25%
1-101-16-550-5615-0000 GENERAL MAINTENANCE	\$33,285.00	\$0.00	\$33,285.00	\$0.00	\$6,220.48	\$27,064.52	18.69%
1-101-16-550-5616-0000 GROUNDS MAINTENANCE	\$130,219.00	\$0.00	\$130,219.00	\$0.00	\$77,294.74	\$52,924.26	59.36%
1-101-16-550-5749-0000 CAPITAL	\$196,500.00	\$0.00	\$196,500.00	\$0.00	\$83,911.14	\$112,588.86	42.70%
550 PARKS & RECREATION	\$2,216,342.00	\$3,002.00	\$2,219,344.00	\$0.00	\$1,323,985.83	\$895,358.17	59.66%
16 PARKS & RECREATION	\$2,216,342.00	\$3,002.00	\$2,219,344.00	\$0.00	\$1,323,985.83	\$895,358.17	59.58%
900 BOARD OF EDUCATION							
1-101-17-900-5890-0000 EDUCATION	\$71,045,304.00	\$0.00	\$71,045,304.00	\$0.00	\$12,048,951.00	\$58,996,353.00	16.96%
900 BOARD OF EDUCATION	\$71,045,304.00	\$0.00	\$71,045,304.00	\$0.00	\$12,048,951.00	\$58,996,353.00	16.96%
17 EDUCATION	\$71,045,304.00	\$0.00	\$71,045,304.00	\$0.00	\$12,048,951.00	\$58,996,353.00	16.96%
580 DEBT SERVICE							
1-101-18-580-5860-0000 BOND PRINCIPAL	\$7,481,211.00	\$0.00	\$7,481,211.00	\$0.00	\$5,047,643.97	\$2,433,567.03	67.47%
1-101-18-580-5861-0000 BOND INTEREST	\$2,577,713.00	\$0.00	\$2,577,713.00	\$0.00	\$2,357,316.38	\$220,396.62	91.45%
580 DEBT SERVICE	\$10,058,924.00	\$0.00	\$10,058,924.00	\$0.00	\$7,404,960.35	\$2,653,963.65	73.62%
18 DEBT SERVICE	\$10,058,924.00	\$0.00	\$10,058,924.00	\$0.00	\$7,404,960.35	\$2,653,963.65	73.62%

\* 8\* To be offset by reimbursement.

**BOARD OF SELECTMEN BUDGET**

**Newtown**

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
570 CONTINGENCY							
1-101-24-570-5899-0000 CONTINGENCY	\$520,000.00	(\$206,108.00)	\$343,826.00	\$0.00	\$0.00	\$343,826.00	0.00%
570 CONTINGENCY	\$520,000.00	(\$206,108.00)	\$343,826.00	\$0.00	\$0.00	\$343,826.00	0.00%
24 CONTINGENCY	\$520,000.00	(\$206,108.00)	\$343,826.00	\$0.00	\$0.00	\$343,826.00	0.00%
230 TOWN HALL BOARD OF MGRS							
1-101-25-230-5210-0000 GROUP INSURANCE	\$45,870.00	\$0.00	\$45,870.00	\$0.00	\$45,577.08	\$292.92	99.99%
1-101-25-230-5230-0000 RETIREMENT CONTRIBUTIONS	\$1,686.00	\$0.00	\$1,686.00	\$0.00	\$1,686.00	\$0.00	100.00%
1-101-25-230-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$93,000.00	\$0.00	\$93,000.00	\$0.00	\$46,500.00	\$46,500.00	50.00%
230 TOWN HALL BOARD OF MGRS	\$140,556.00	\$0.00	\$140,556.00	\$0.00	\$93,763.08	\$46,792.92	66.71%
860 CAPITAL & NONRECURRING							
1-101-25-860-5870-0000 TRANSFER OUT	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	100.00%
860 CAPITAL & NONRECURRING	\$250,000.00	\$0.00	\$250,000.00	\$0.00	\$250,000.00	\$0.00	100.00%
890 TRANSFER OUT							
1-101-25-890-5870-0000 TRANSFER OUT	\$41,000.00	\$0.00	\$41,000.00	\$0.00	\$0.00	\$41,000.00	0.00%
890 TRANSFER OUT	\$41,000.00	\$0.00	\$41,000.00	\$0.00	\$0.00	\$41,000.00	0.00%
25 OTHER FINANCING USES	\$431,556.00	\$0.00	\$431,556.00	\$0.00	\$343,763.08	\$87,792.92	79.66%
<b>Fund</b>	<b>1,099,949,827.00</b>	<b>\$0.00</b>	<b>\$1,110,069,827.00</b>	<b>\$0.00</b>	<b>\$37,301,324.61</b>	<b>\$72,768,502.39</b>	<b>33.89%</b>

**Location:**

TAX EXEMPTIONS; TAXES - PROPERTY;

**Scope:**

Connecticut laws/regulations;



June 14, 2012

2012-R-0236

**LOCAL OPTION PROPERTY TAX RELIEF PROGRAMS**

By: Rute Pinho, Associate Analyst

You asked for a description of the state's local option property tax relief programs for homeowners.

**SUMMARY**

State law gives towns the option of providing limited property tax relief to homeowners based on their (1) income, (2) age or disability, or (3) veteran or emergency personnel status. The programs target specific groups of homeowners, including seniors, veterans, individuals with disabilities, firefighters and emergency personnel, and individuals whose property taxes exceed 8% of their income. These optional property tax relief programs are in addition to the tax relief municipalities are required to provide under state law, which we summarized in a recent OLR Report ([2012-R-0104](#)) (attached).

**INCOME-BASED PROGRAMS*****Deferral of Taxes Exceeding 8% of Homeowner's Income***

Towns' legislative bodies can vote to defer property taxes for any owner-occupied residence if the tax exceeds 8% of the owner's income for a given year. Deferred taxes are a lien on the property and must be paid with interest, when the homeowner dies or the property is sold ([CGS § 12-124a](#)).

***Abatement of Taxes for the Poor***

Town selectmen, city mayors and aldermen, borough wardens and burgesses, and other communities' committees may abate taxes or the interest on delinquent taxes assessed on people who are poor and cannot pay ([CGS § 12-124](#)).

**PROGRAMS FOR SENIORS AND INDIVIDUALS WITH DISABILITIES**

### ***Tax Freeze for Seniors***

Municipalities may freeze property taxes on homes owned by those aged 70 or older who have lived in the state at least one year. The freeze can also apply to a surviving spouse who is at least age 62 when the homeowner dies. Homeowners must meet the income limits for the state-reimbursed circuit breaker program to qualify for the additional tax freeze (CGS § 12-170aa to CGS § 12-170cc). Towns may also impose asset limits for eligibility. Those whose taxes are frozen can also qualify for other property tax relief programs (CGS § 12-170v to CGS § 12-170w).

### ***Relief for the Elderly and Individuals with Permanent Disability***

CGS § 12-129n allows towns, upon approval by the town's legislative body, to provide relief to seniors age 65 or older and people with disabilities. It imposes no income criteria and does not require towns to adopt any.

This law allows towns to provide relief to homeowners already receiving tax relief under the circuit breaker program as well as to those who do not meet that program's income criteria. The tax relief can take any form, including freezing tax payments at specified levels. But the overall amount of tax relief towns can provide is limited to no more than 10% of the total value of real property in the town in a given year. And the total value of tax relief a homeowner can receive under this and the tax freeze and circuit breaker programs cannot exceed his or her annual tax. The town must put a lien on the property if the amount of tax relief is more than 75% of the tax owed, and the law places several other restrictions on optional, unreimbursed local tax relief.

### ***Exemption for Homeowners with Disabilities***

Municipalities must provide qualifying homeowners with disabilities a \$1,000 property tax exemption. The law allows municipalities the option of also providing these homeowners an additional exemption of up to \$1,000 (CGS § 12-81j).

In order to qualify for both exemptions, a homeowner must: (1) be eligible to receive permanent total disability benefits under Social Security; (2) qualify for permanent disability benefits under a federal, state, or local government retirement plan; or (3) be 65 years or older and no longer eligible to receive benefits under the disability benefit provisions of Social Security (CGS § 12-81(55)).

### ***Exemption for Special Tax Levied***

Municipalities may exempt a prorated amount of any special tax levied on real property for low-income seniors and individuals with disabilities eligible for the mandatory tax freeze program for these homeowners (CGS § 12-129o).

### ***Exemption for Individuals who are Blind***

Municipalities may provide a \$2,000 exemption to qualifying homeowners who are blind (CGS § 12-81j). This local option exemption is in addition to the mandatory \$3,000 exemption municipalities provide to these homeowners (CGS § 12-81(17)).

## **PROGRAMS FOR VETERANS OR EMERGENCY PERSONNEL**

### ***Relief for Firefighters and Emergency Personnel***

Municipalities may provide property tax relief to the non-salaried local emergency management director and any individual who volunteers his or her services as a firefighter, fire police officer, emergency medical technician, paramedic, civil preparedness staff, an active member of a volunteer canine search and rescue team, an active member of a volunteer underwater search and rescue team, or an ambulance driver in the municipality.

The tax relief may be in the form of either (1) an abatement of up to \$1,000 in property taxes due for any fiscal year or (2) an exemption applicable to the assessed value of real or personal property up to an amount equal to \$1 million divided by the mill rate, in effect at the time of assessment, expressed as a whole number of dollars per \$1,000 of assessed value. Any ordinance may authorize interlocal agreements for the purpose of providing property tax relief to such volunteers who live in one municipality but volunteer their services in another municipality (CGS § 12-81w).

#### ***Abatement for Surviving Spouses of Police Officers or Fire Fighters***

Municipalities may establish a program to abate all or a portion of the property tax on the principal residence of the surviving spouse of a police officer or firefighter who dies while in the performance of his or her duties (CGS § 12-81x).

#### ***Exemption for Veterans Receiving Standard Exemption***

State law provides a basic \$1,200 municipal property tax exemption for qualified veterans or their surviving spouses. Municipalities may provide an additional exemption of up to \$10,000 or 10% of the property's assessed value to veterans who qualify for the basic exemption and meet certain income limits (CGS § 12-81f).

#### ***Exemption for Veterans with Severe Disabilities***

Municipalities may provide a total exemption to those veterans receiving financial assistance for specially adapted housing under Title 38 of the United States Code. (A specially adapted home is one outfitted to make it suitable for someone who has lost his limbs or eyesight.) If a municipality provides a total exemption, the taxpayer is not permitted to receive the state mandated exemption for veterans with severe disabilities (CGS § 12-81(21)(c)).

RP:ro

**TOWN OF NEWTOWN**  
**NEWTOWN SENIOR OR TOTALLY DISABLED TAX RELIEF PROGRAM**  
JANUARY 7th, 2013

**CURRENT PROGRAM - AUTHORIZED TOTAL TAX CREDIT AMOUNT = \$1,225,000**

Income Range	Tax Credit	# Eligible	Total Tax Credit
55,001 - 65,000	1,276	114	145,464
45,001 - 55,000	1,476	144	212,544
0 - 45,000	1,976	414	818,064
odd cases	850	46	39,100
			1,215,172

current program (1/7/14)

**PROPOSED NEW PROGRAM - AUTHORIZED TOTAL TAX CREDIT AMOUNT = \$1,500,000**

Income Range	Tax Credit	# Eligible	Total Tax Credit	Credit Increase	
				\$	%
55,001 - 65,000	1,300	114	148,200	24	1.9%
45,001 - 55,000	1,750	144	252,000	274	18.6%
0 - 45,000	2,525	414	1,045,350	549	27.8%
odd cases	850	46	39,100		
New Applicants			15,350		
			1,500,000		

**REQUESTED TAX CREDIT INCREASE = \$275,000**

**NOTE:** Proposing a \$275,000 increase in the Local Homeowners Elderly/Disabled Tax Credit. It is hoped that this increased tax credit would be funded by an increase in the grand list. A 0.3% increase in the net taxable grand list would fund this amount which would result in no additional taxes to existing tax payers. The last grand list grew 0.6%.



**TOWN OF FAIRFIELD CODE LANGUAGE REGARDING ASSET TESTING FOR TAX RELIEF PROGRAM:**

Any applicant and spouse who qualify for property tax relief under this article shall have a qualifying total asset value (QTAV) not exceeding \$650,000. Qualifying total asset value shall consist of any and all assets of the applicant and spouse as of the date of application but shall specifically exclude the value of the applicant's primary legal residence and all tangible personal property contained therein. Each applicant to whom QTAV applies shall make a sworn statement in a form satisfactory to the Assessor that such applicant's QTAV does not exceed \$650,000.

**TOWN OF FAIRFIELD APPLICATION FOR TAX RELIEF FOR ELDERLY HOMEOWNERS:**

**Line 15** IF YOU ARE ELIGIBLE FOR THIS TAX RELIEF PROGRAM, DO YOU HAVE ANY ASSETS (EXCLUDING YOUR PRIMARY LEGAL RESIDENCE AND ALL PERSONAL PROPERTY CONTAINED THEREIN) EXCEEDING \$650,000?

YES  NO

**Line 16** SWORN AFFIDAVIT (*to be signed only in the presence of Assessor or Staff*)

The above applicant or authorized agent deposes and says that the above statements are true and complete and claims tax relief provided for in the Town of Fairfield Ordinance for Tax Relief. The applicant or agent is aware that the penalty for making a false affidavit is a \$500 fine, or one-year imprisonment, or both.

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On behalf of the Board of Finance I would like to thank the various boards for coming together and enabling an opportunity to discuss the upcoming budget for the Town of Newtown. This is a practice we have advocated for and encourage all boards to adopt this as an annual practice. I had listed and agenda item for our last meeting providing for a dialogue on the upcoming budget, but due to the length of the executive session prior and the items on our agenda that required action, we were unable to have that dialogue. In the absence, I have spoken to each member individually and on behalf of the Board of Finance and in an effort to facilitate the purpose of this section of the meeting, I would offer the following observations and recommendations:

1. We would respectfully request that the BOS and BOE present a comprehensive plan for security for the district in the upcoming budget. Last year the BOF was tasked with recommending an allocation for security not knowing exactly what the future would hold. We've had a year to explore and discuss the various options and would expect that a specific and collective recommendation would be forthcoming and is certainly expected by the public.
2. We would request the BOE and BOS operating budget be presented separate from the security needs and that a complete understanding of those security actions and expenses taken be outlined. We would also expect an illustration on the various funding sources and that the plan moving forward be itemized as well. Given the sensitivity of the topic and should an executive session be necessary to discuss the details, please let me know and we will plan accordingly.
3. The BOF has held on our agenda for the better part of two years and have written to the BOE chair a number of times, a request to explore Ct Senate Bill 376, Public Act 10-108 Section 32. This act outlines and legalizes the process of allowing the collaboration of the BOF and BOE to set up a non-lapsing account to deposit unexpended funds from a particular year and hold them over into the next year. The concept of saving for particular expenses year over year and adopting a "pay as you go" approach to budgeting should be explored by the BOE and implemented. The municipal side of the budget has adopted this practice and has proven very beneficial to funding and planning for larger expenses. The BOF long standing request is to have a dialogue so that we understand what and how this would work best for the BOE, and in turn Newtown, and have held off from implementing such a practice due to the absence of that input. This would allow the BOE to establish a contingency fund and plan for certain expenses.
4. We would also encourage the BOE to discuss and collaborate with the other boards regarding the consolidation of non-educational services that exists in both the Town and district operations. The newly passed public act 13-60 which became effective 10/1/13 requires the Board of Finance and Board of Selectmen to make recommendations to the

BOE regarding how the BOE can consolidate non educational services to realize financial efficiencies. The BOS and BOE have already embarked on that process and we look forward to and expect additional recommendations from the Boards. We are also looking forward to having that discussion.

5. Last April and in light of the initial failed referendum, I wrote to the BOE chair and requested a meeting to discuss the concern I had expressed regarding the failed referendum and the need to have a public dialogue regarding increasing costs and decreasing enrollment. The council chair at the time responded and concurred. That meeting did not materialize and the reason expressed was that the district was not ready or did not want to do an enrollment study at that time. To be clear, an enrollment study was not requested at that time and it is our belief that an enrollment isn't necessary to recognize the trend. Instead, the concern regarding the need to educate the voter, in an open and public fashion, with the goal of educating them as to the reasons for the additional funding needs with the backdrop of declining enrollment was the focus of the request. More importantly, it would have been an opportunity for the BOE to articulate the reasons for the need or the plan to address the trend. As a result, we would request an illustration of the current enrollment in the district as well as the available classrooms by grade. We believe the data will speak for itself and will guide us in our recommendations to the council. Our request to have that dialogue publicly with all the town boards remains. The BOF has expressed the concern of the trend on enrollment for a number of years.
6. We would request an understanding from the BOS and BOE as to the timeline and cost for a municipal space needs study to include the schools as well as the timeline for an enrollment study in the upcoming budget.
7. We expect to quickly refer to the council, a framework of possibilities and ideas surrounding the concept of possible additional senior tax relief. We will act in our advisory role to the council and note that any action on this issue would require an ordinance and remains wholly in the council's purview. We encourage the council, with haste, to take the appropriate steps to vet all the possible options and consider whether or not additional tax relief for seniors is appropriate.
8. Lastly and on behalf of the Board of Finance, we recommend that the BOS and BOE present a budget for the 2014-2015 budget year that represents a flat or zero increase from the previous year. There are a multitude of reasons for this request to include the enrollment trend and the recent reveal to name a few. We believe that we, as elected officials, have an opportunity to demonstrate to the public that we are addressing the various trends and issues in town.

In conclusion, it has long been our belief that we are all better off as a community if we collectively discuss our challenges in an open and public fashion. We also believe that the need to more openly discuss the various trends in the town, specifically the issue of declining enrollment, will be an important focus of the BOF and the town as a whole going forward. The data has illustrated a trend more dramatic than anticipated, progressed well beyond a political discussion and we should not be afraid to discuss it openly. Postponing the dialogue cannot continue.

We welcome the BOS and BOE's input on how best to proceed.

**TOWN OF NEWTOWN  
 APPROPRIATION (BUDGET) TRANSFER REQUEST**

**Att. J**

**FISCAL YEAR** 2013 - 2014 **DEPARTMENT** Information Technolo **DATE** 12/17/13

	<u>Account</u>	<u>Amount</u>	
<b>FROM:</b>	<b>1-101-11-205-5110-0000SALARIES &amp; WAGES - FULL TIME</b>	<b>(60,373.00)</b>	USE NEGATIVE AMOUNT ↓
	.		
	.		
	.		
	.		
	.		
<b>TO:</b>	<b>1-101-11-205-5301-0000FEES &amp; PROFESSIONAL SERVICES</b>	<b>60,373.00</b>	USE POSITIVE AMOUNT ↓
	.		
	.		
	.		
	.		
	.		

**REASON:**

INFORMATION TECHNOLOGY DEPARTMENT HAS AN OPEN IT DIRECTOR POSITION (A KEY DEPARTMENT POSITION IN A KEY DEPARTMENT). THE DEPARTMENT ALSO HAS AN OPEN GIS SPECIALIST POSITION. THIS LEAVES ONE POSITION IN THE DEPARTMENT. AS A STOP GAP MEASURE IT IS PROPOSED THAT THE TOWN ENTER INTO A PROFESSIONAL SERVICES CONTRACT WITH ATRION UNTILL THE IT DEPARTMENT IS AT FULL STRENGTH. THE TOWN HAS BEEN USING ATRION ON IT PROJECTS. THEY ARE FAMILIAR WITH ALL OF NEWTOWN'S IT INFRASTRUCTOR AND IT OPERATIONS. BECAUSE OF THE OPEN POSITIONS AND THE TIME IT TAKES TO HIRE A NEW DIRECTOR THERE WILL BE BUDGET AMOUNTS IN THE SALARIES ACCOUNT TO COVER THE PROFESSIONAL SERVICES.

**AUTHORIZATION:** \_\_\_\_\_ date: \_\_\_\_\_

(1) DEPARTMENT HEAD P/A \_\_\_\_\_

(2) FINANCE DIRECTOR [Signature] \_\_\_\_\_ 12/17/13

(3) SELECTMAN E.P. Green \_\_\_\_\_

(4) BOARD OF SELECTMEN \_\_\_\_\_

(5) BOARD OF FINANCE [Signature] \_\_\_\_\_ 1/7/14

(6) LEGISLATIVE COUNCIL \_\_\_\_\_

AUTHORIZATION SIGN OFF

FIRST 335 DAYS >>>>WITH IN A DEPT.>>>>LESS THAN \$50,000>>>> (1), (2) & (3) SIGNS OFF; MORE THAN \$50,000>>>> (1), (2), (3) & (5)  
 >>>>ONE DEPT TO ANOTHER>>>>LESS THAN \$200,000>>>>ALL EXCEPT (6); MORE THAN \$200,000>>>>ALL SIGN OFF

AFTER 335 DAYS >>>>(1), (2), (3), (5) & (6) ANY AMOUNT FROM CONTINGENCY>>>> ALL SIGN OFF

**TOWN OF NEWTOWN  
 APPROPRIATION (BUDGET) TRANSFER REQUEST**


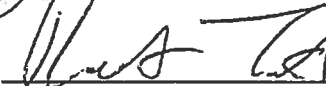
Att. K

FISCAL YEAR 2013 - 2014 DEPARTMENT Land Use DATE 12/3/13

	<u>Account</u>	<u>Amount</u>	
FROM:	<u>1-101-20-570-5899-0000</u> CONTINGENCY	<u>(25,000.00)</u>	USE NEGATIVE AMOUNT ↓
	_____	_____	
	_____	_____	
	_____	_____	
	_____	_____	
TO:	<u>1-101-15-490-5749-0000</u> CAPITAL	<u>25,000.00</u>	↑ USE POSITIVE AMOUNT
	_____	_____	
	_____	_____	
	_____	_____	
	_____	_____	

REASON: SEE ATTACHED.

AUTHORIZATION:

<input type="checkbox"/> (1) DEPARTMENT HEAD		date: <u>12/3/13</u>
<input checked="" type="checkbox"/> (2) FINANCE DIRECTOR		<u>12/4/13</u>
<input type="checkbox"/> (3) SELECTMAN	_____	_____
<input type="checkbox"/> (4) BOARD OF SELECTMEN	_____	_____
<input type="checkbox"/> (5) BOARD OF FINANCE	_____	_____
<input type="checkbox"/> (6) LEGISLATIVE COUNCIL	_____	_____

AUTHORIZATION SIGN OFF

FIRST 335 DAYS >>>>WITH IN A DEPT.>>>>LESS THAN \$50,000>>>> (1), (2) & (3) SIGNS OFF; MORE THAN \$50,000>>>> (1), (2), (3) & (5)  
 >>>>ONE DEPT TO ANOTHER>>>>LESS THAN \$200,000>>>>ALL EXCEPT (6); MORE THAN \$200,000>>>>ALL SIGN OFF

AFTER 335 DAYS >>>>(1), (2), (3), (5) & (6) ANY AMOUNT FROM CONTINGENCY>>>>ALL SIGN OFF

3 Primrose Street  
Newtown, CT 06470  
203-270-4351  
Fax: 203-270-4278  
rob.sibley@newtown-ct.gov



*Robert Sibley  
Deputy Director  
Planning and Land Use*

## TOWN OF NEWTOWN

**Date:** December 3, 2013

**To:** Bob Tait, Director of Finance

**From:** Rob Sibley, Deputy Director of Planning and Land Use

**RE:** Emergency Replacement of NT-96 – Transferring of \$25,000.00 to fleet vehicles

---

The town truck which supported the inspections, enforcement and transportation for the Land Use Agency has been removed from service due to the failure of the body frame of the truck. I am requesting the expenditure of funds, \$25,000.00, which is a suitable amount to replace this with an appropriate vehicle.

The Land Use Agency, and indirectly other agencies such as Building, Health, Tax and Community Development, has had to reconfigure to adapt to this unexpected loss. This is resulting in delays for inspections, loss of revenue for permits and, most disturbingly, the inability to respond in a timely manner to illegal activities.

The Land Use Agency was operating with a reduced work fleet prior to the loss of the vehicle. The vehicle was to be replaced a few years ago but, budget cuts have resulted in using this vehicle beyond its working service life.

TOWN OF NEWTOWN, CONNECTICUT

BALANCE SHEET  
GOVERNMENTAL FUNDS  
JUNE 30, 2013

	GENERAL	BONDED PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash.....	\$ 340,590	\$ -	\$ 1,242,772	\$ 1,583,362
Investments.....	17,301,767		2,951,622	20,253,389
Receivables:				
Property taxes.....	2,064,005		1,551,352	2,064,005
Intergovernmental.....	563,159		231,847	2,114,511
Loans receivable.....	129,039		147,628	231,847
Other.....	1,454,160		3,199,490	276,667
Due from other funds.....	293,086		45,575	4,653,650
Other.....				338,661
<b>TOTAL ASSETS.....</b>	<b>\$22,145,806</b>	<b>\$ -</b>	<b>\$ 9,370,286</b>	<b>\$ 31,516,092</b>
<b>LIABILITIES</b>				
Accounts payable.....	\$ 1,885,913	\$ 499,781	\$ 633,100	\$ 3,018,794
Accrued liabilities.....	2,933,998		102,893	3,036,891
Due to other funds.....	4,580,662	537,085	917,075	6,034,822
Unearned revenue.....			649,317	649,317
Other liabilities.....	199,845			199,845
Total Liabilities.....	9,600,518	1,036,866	2,302,385	12,939,769
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue - property taxes.....	1,626,445			1,626,445
Unavailable revenue - advanced property tax collections.....	112,611		231,847	112,611
Unavailable revenue - loans.....				231,847
<b>TOTAL DEFERRED INFLOWS OF RESOURCES.....</b>	<b>1,739,056</b>	<b>-</b>	<b>231,847</b>	<b>1,970,903</b>
<b>FUND BALANCES</b>				
Nonspendable.....			610,000	610,000
Restricted.....			3,281,876	3,281,876
Committed.....			2,761,894	2,761,894
Assigned.....	1,416,183		182,284	1,598,467
Unassigned.....	9,990,049	(1,036,866)		8,353,183
Total Fund Balances.....	10,806,232	(1,036,866)	6,836,054	16,605,420
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES.....</b>	<b>\$22,145,806</b>	<b>\$ -</b>	<b>\$ 9,370,286</b>	<b>\$ 31,516,092</b>

8.85% of budget \*\*\*

10.17% of budget

\*\*\*policy is between 8% & 12%

(Continued)

TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2013

detail starts on page 83

	GENERAL	BONDED PROJECTS	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES:</b>				
Property taxes.....	\$ 96,477,212	\$	\$	\$ 96,477,212
Intergovernmental.....	14,999,779		6,047,905	21,047,684
Charges for services.....	1,767,680		3,875,057	5,642,737
Investment income.....	108,233		50,855	159,088
Net change in fair value of investments.....			126,266	126,266
Contributions.....		957,516	2,473,350	3,430,866
Other.....	161,772			161,772
<b>TOTAL REVENUES.....</b>	<b>113,514,676</b>	<b>957,516</b>	<b>12,573,433</b>	<b>127,045,625</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	4,232,279		803,305	5,035,584
Public safety.....	8,367,257		1,251,774	9,619,031
Health and welfare.....	2,420,998		98,090	2,519,088
Land use.....	579,059			579,059
Public works.....	8,901,794		552,196	9,453,990
Parks and recreation.....	2,133,508		939,927	3,073,435
Education.....	74,874,327		7,414,446	82,288,773
Debt service.....	10,059,578	1,940,777	539,829	10,059,578
Capital outlay.....				2,480,606
<b>TOTAL EXPENDITURES.....</b>	<b>111,568,800</b>	<b>1,940,777</b>	<b>11,599,567</b>	<b>125,109,144</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>1,945,876</b>	<b>(983,261)</b>	<b>973,866</b>	<b>1,936,481</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in.....	122,000		452,285	574,285
Transfers out.....	(452,285)		(122,000)	(574,285)
Insurance proceeds.....			683,886	683,886
<b>NET OTHER FINANCING SOURCES (USES).....</b>	<b>(330,285)</b>	<b>-</b>	<b>1,014,171</b>	<b>683,886</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>1,615,591</b>	<b>(983,261)</b>	<b>1,988,037</b>	<b>2,620,367</b>
<b>FUND BALANCES - JULY 1, 2012.....</b>	<b>9,190,641</b>	<b>(53,605)</b>	<b>4,848,017</b>	<b>13,985,053</b>
<b>FUND BALANCES - JUNE 30, 2013.....</b>	<b>\$ 10,806,232</b>	<b>\$ (1,036,866)</b>	<b>\$ 6,836,054</b>	<b>\$ 16,605,420</b>

bonded project fund balance is negative because it is waiting for bonding

See Notes to Financial Statements.



TOWN OF NEWTOWN, CONNECTICUT

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>REVENUES:</b>				
Property taxes.....	\$ 96,248,905	\$ 96,248,905	\$ 96,477,212	\$ 228,307
Intergovernmental.....	7,572,970	7,572,970	8,018,665	445,695
Charges for services.....	1,948,613	1,948,613	1,767,680	(180,933)
Investment income.....	250,000	250,000	108,233	(141,767)
Other.....	104,350	104,350	161,772	57,422
<b>TOTAL REVENUES.....</b>	<b>106,124,838</b>	<b>106,124,838</b>	<b>106,533,562</b>	<b>408,724</b>
<b>EXPENDITURES:</b>				
Current:				
General government.....	3,987,469	4,191,005	4,145,042	45,963
Public safety.....	8,593,728	8,595,089	8,465,134	129,955
Health and welfare.....	2,434,695	2,436,521	2,420,998	15,523
Land use.....	580,591	583,152	579,059	4,093
Public works.....	9,259,245	9,250,521	9,090,587	159,934
Parks and recreation.....	2,173,076	2,176,316	2,133,508	42,808
Education.....	68,355,794	68,355,794	68,348,959	6,835
Contingency.....	250,000	46,200		46,200
Debt service.....	10,059,789	10,059,789	10,059,578	211
<b>TOTAL EXPENDITURES.....</b>	<b>105,694,387</b>	<b>105,694,387</b>	<b>105,242,865</b>	<b>451,522</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>430,451</b>	<b>430,451</b>	<b>1,290,697</b>	<b>860,246</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in.....	122,000	122,000	122,000	-
Cancellation of prior year encumbrances.....			49,887	49,887
Transfers out.....	(452,451)	(452,451)	(452,285)	166
<b>NET OTHER FINANCING SOURCES (USES).....</b>	<b>(330,451)</b>	<b>(330,451)</b>	<b>(280,398)</b>	<b>50,053</b>
<b>NET CHANGE IN FUND BALANCE.....</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>1,010,299</b>	<b>\$ 910,299</b>
<b>FUND BALANCE - JULY 1, 2012.....</b>			<b>8,379,750</b>	
<b>FUND BALANCE - JUNE 30, 2013.....</b>			<b>\$ 9,390,049</b>	

See Notes to Financial Statements.

## TOWN OF NEWTOWN, CONNECTICUT

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
JUNE 30, 2013

	BUSINESS-TYPE ACTIVITIES			GOVERNMENTAL
	MAJOR FUNDS			ACTIVITIES
	SEWER DEPARTMENT	WATER DEPARTMENT	TOTAL	INTERNAL SERVICE FUNDS
<b>ASSETS</b>				
Current assets:				
Cash.....	\$ 1,432,731	\$	\$ 1,432,731	\$ 2,780,299
Investments.....				
Receivables:				
Assessments.....	813,786		813,786	
Use charges (net).....	106,197	80,005	186,202	
Other.....			-	503,992
Due from other funds.....	451,311	388,901	840,212	300,470
Total current assets.....	2,804,025	468,906	3,272,931	3,584,761
Noncurrent assets:				
Assessment receivables (net).....	3,882,975		3,882,975	
Advance to other funds.....	890,473		890,473	
Capital assets (net of accumulated depreciation/amortization):				
Land.....	1,000		1,000	
Construction in progress.....	610,433	41,616	652,049	
Intangible assets.....	463,267	158,140	621,407	
Plant and pumping stations.....	8,774,752	601,522	9,376,274	
Sewer distribution system.....	16,627,390		16,627,390	
Water distribution system.....		1,480,264	1,480,264	
Equipment.....	17,177		17,177	
Vehicles.....	139,911		139,911	
Total capital assets (net of accumulated depreciation/amortization).....	26,633,930	2,281,542	28,915,472	-
Total noncurrent assets.....	31,207,378	2,281,542	33,488,920	
TOTAL ASSETS.....	34,011,403	2,750,448	36,761,851	3,584,761
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge on refunding.....	12,004		12,004	
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable.....	86,965	24,037	111,002	
Claims payable.....			-	1,092,161
Due to other funds.....		92,613	92,613	
Bonds and notes payable.....	963,833		963,833	
Other.....	20,958		20,958	
Total current liabilities.....	1,071,756	116,650	1,188,406	1,092,161
Noncurrent liabilities:				
Advance from other funds.....		890,473	890,473	
Bonds and notes payable - net of premium.....	3,334,549		3,334,549	
Total noncurrent liabilities.....	3,334,549	890,473	4,225,022	
TOTAL LIABILITIES.....	4,406,305	1,007,123	5,413,428	1,092,161
<b>NET POSITION</b>				
Net investment in capital assets.....	22,347,552	2,281,542	24,629,094	
Unrestricted.....	7,269,550	(538,217)	6,731,333	2,492,600
TOTAL NET POSITION.....	\$ 29,617,102	\$ 1,743,325	\$ 31,360,427	\$ 2,492,600

See Notes to Financial Statements.

## TOWN OF NEWTOWN, CONNECTICUT

## STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

## PROPRIETARY FUNDS

YEAR ENDED JUNE 30, 2013

	BUSINESS-TYPE ACTIVITIES			GOVERNMENTAL
	MAJOR FUNDS			ACTIVITIES
	SEWER DEPARTMENT	WATER DEPARTMENT	TOTAL	INTERNAL SERVICE FUNDS
<b>OPERATING REVENUES:</b>				
Charges for services.....	\$ 1,182,768	\$ 335,215	\$ 1,517,983	\$ 12,109,734
<b>OPERATING EXPENSES:</b>				
Professional services.....	526,017	13,136	539,153	
Contracted services.....	142,387	94,354	236,741	
Repairs and maintenance.....	207,802		207,802	
Utilities.....	112,117	48,772	160,889	
Claims incurred.....				11,332,532
Administration.....				898,019
Depreciation and amortization.....	537,145	111,963	649,108	
<b>TOTAL OPERATING EXPENSES</b> .....	<b>1,525,468</b>	<b>268,225</b>	<b>1,793,693</b>	<b>12,230,551</b>
<b>OPERATING INCOME (LOSS)</b> .....	<b>(342,700)</b>	<b>66,990</b>	<b>(275,710)</b>	<b>(120,817)</b>
<b>NONOPERATING REVENUES (EXPENSES):</b>				
Investment income.....	47,125		47,125	8,239
Interest expense.....	(96,283)	(40,346)	(136,629)	
<b>NET NONOPERATING REVENUES (EXPENSES)</b> .....	<b>(49,158)</b>	<b>(40,346)</b>	<b>(89,504)</b>	<b>8,239</b>
<b>NET CHANGE IN NET POSITION</b> .....	<b>(391,858)</b>	<b>26,644</b>	<b>(365,214)</b>	<b>(112,578)</b>
<b>TOTAL NET POSITION - JULY 1, 2012</b> .....	<b>30,008,960</b>	<b>1,716,681</b>	<b>31,725,641</b>	<b>2,605,178</b>
<b>TOTAL NET POSITION - JUNE 30, 2013</b> .....	<b>\$ 29,617,102</b>	<b>\$ 1,743,325</b>	<b>\$ 31,360,427</b>	<b>\$ 2,492,600</b>

medical self ins

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUTSTATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
YEAR ENDED JUNE 30, 2013

	PENSION TRUST FUND	OTHER POST- EMPLOYMENT BENEFIT TRUST FUND	PRIVATE- PURPOSE TRUST FUND  SANDY HOOK PRIVATE PURPOSE TRUST FUND
<b>ADDITIONS:</b>			
Contributions:			
Employer.....	\$ 1,262,007	\$ 775,470	\$
Plan members.....	453,257	361,794	
Others.....			152,453
Total contributions.....	1,715,264	1,137,264	152,453
Investment income (loss):			
Net change in fair value of investments.....	796,263	12,578	
Interest and dividends.....	1,128,389	26,127	
Total investment income (loss).....	1,924,652	38,705	-
Less investment expenses.....	157,162	8,752	
Net investment income (loss).....	1,767,490	29,953	-
TOTAL ADDITIONS.....	3,482,754	1,167,217	152,453
DEDUCTIONS:			
Benefits.....	1,417,321	795,441	
Assistance payments.....			133,270
TOTAL DEDUCTIONS.....	1,417,321	795,441	133,270
CHANGE IN NET POSITION.....	2,065,433	371,776	19,183
NET POSITION - JULY 1, 2012.....	28,132,039	610,498	
<b>NET POSITION - JUNE 30, 2013.....</b>	<b>\$ 30,197,472</b>	<b>\$ 982,274</b>	<b>\$ 19,183</b>

See Notes to Financial Statements.

TOWN OF NEWTOWN, CONNECTICUT  
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)

**IV. OTHER INFORMATION (CONTINUED)**

**C. Pension Plans (Continued)**

**5. Funded Status and Funding Progress**

The funded status of the plan as of July 1, 2013 was as follows:

ACTUARIAL VALUATION DATE	(A) ACTUARIAL VALUE OF ASSETS	(B) ACTUARIAL ACCRUED LIABILITY (AAL) PROJECTED UNIT CREDIT	(A-B) OVER (UNDER) FUNDED AAL	(A/B) FUNDED AAL RATIO	(C) COVERED PAYROLL	[(A-B)/C] OVER (UNDER) FUNDED AAL AS A PERCENTAGE OF COVERED PAYROLL
<b>POLICE PERSONNEL PLAN</b>						
July 1, 2013	\$ 13,517,603	\$ 15,470,719	\$ (1,953,116)	87.4%	\$ 3,827,046	(51.0)%
<b>SELECTMAN AND BOARD OF EDUCATION PERSONNEL PLAN</b>						
July 1, 2013	\$ 20,623,538	\$ 20,767,801	\$ (144,263)	99.3%	\$ 13,781,055	(1.0)%

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress ("RSI-1") immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time, relative to the actuarial accrued liability for benefits.

**6. Actuarial Assumptions**

The data presented in the schedules of funding progress and schedules of employer contributions ("RSI-1" and "RSI-2") were determined as part of the actuarial valuation at the date indicated. Additional information for both plans as of the latest valuation is as follows:

Valuation Date .....	July 1, 2013
Actuarial Cost Method .....	Projected Unit Credit
Amortization Method .....	Level Dollar-Closed
Remaining Amortization Period.....	15 Years
Asset Valuation Method .....	5 year Smoothing
<b>Actuarial Assumptions:</b>	
Investment rate of return .....	7.50%
Projected salary increases:	
Inflation.....	1.5%
Merit .....	1.5%

\*\*\* BUDGET DETAIL

SCHEDULE 1  
(1 of 2)

TOWN OF NEWTOWN, CONNECTICUT

GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>PROPERTY TAXES:</b>				
Collections - current year.....	\$ 94,738,559	\$ 94,738,559	\$ 94,738,578	\$ 19
Collections - prior years.....	400,000	400,000	577,999	177,999
Interest and lien fees.....	425,000	425,000	466,383	41,383
Motor vehicle supplement list.....	600,000	600,000	622,898	22,898
Telecommunications property tax.....	85,346	85,346	71,354	(13,992)
<b>TOTAL PROPERTY TAXES.....</b>	<b>96,248,905</b>	<b>96,248,905</b>	<b>96,477,212</b>	<b>228,307</b>
<b>INTERGOVERNMENTAL:</b>				
Veterans additional exemptions.....	12,832	12,832	14,025	1,193
Elderly tax relief - circuit breaker.....	140,245	140,245	143,019	2,774
In lieu of taxes.....	886,692	886,692	862,308	(24,384)
Totally disabled.....	1,790	1,790	1,701	(89)
Town aid for roads.....	234,239	234,239	234,747	508
Manufacturing transition grant.....	192,643	192,643	186,791	(5,852)
Mashantucket Pequot fund grant.....	688,160	688,160	814,097	125,937
Connecticut school building grants.....	630,688	630,688	630,688	-
Equalized cost-sharing grant.....	4,338,374	4,338,374	4,326,611	(11,763)
Public school transportation aid.....	87,634	87,634	165,944	78,310
Non-public school transportation aid.....	19,986	19,986	22,246	2,260
Health services - St. Rose.....	10,066	10,066	18,614	8,548
Miscellaneous grants.....			254,997	254,997
LOCIP grant.....	204,621	204,621	205,697	1,076
State revenue sharing.....	125,000	125,000	137,180	12,180
<b>TOTAL INTERGOVERNMENTAL.....</b>	<b>7,572,970</b>	<b>7,572,970</b>	<b>8,018,665</b>	<b>445,695</b>
<b>CHARGES FOR SERVICES:</b>				
Town clerk - conveyance tax.....	400,000	400,000	328,295	(71,705)
Town clerk - other.....	275,000	275,000	256,448	(18,552)
Parks and recreation.....	190,000	190,000	206,041	16,041
Tuition.....	9,600	9,600	9,110	(490)
School generated fees.....	113,763	113,763	113,987	224
Building.....	485,000	485,000	382,785	(102,215)
Permit fees.....	1,250	1,250	1,675	425
Landfill permits.....	425,000	425,000	398,625	(26,375)
Senior center membership fees.....	4,000	4,000	2,904	(1,096)
Land use.....	45,000	45,000	67,810	22,810
<b>TOTAL CHARGES FOR SERVICES.....</b>	<b>1,948,613</b>	<b>1,948,613</b>	<b>1,767,680</b>	<b>(180,933)</b>
<b>INVESTMENT INCOME.....</b>	<b>250,000</b>	<b>250,000</b>	<b>108,233</b>	<b>(141,767)</b>
<b>OTHER REVENUES:</b>				
Miscellaneous revenue - police.....	3,000	3,000	8,575	5,575
Miscellaneous revenue - board of education.....	1,350	1,350	3,174	1,824
Miscellaneous revenue - selectmen.....	100,000	100,000	150,023	50,023
<b>TOTAL OTHER REVENUES.....</b>	<b>104,350</b>	<b>104,350</b>	<b>161,772</b>	<b>57,422</b>
<b>TOTAL REVENUES.....</b>	<b>106,124,838</b>	<b>106,124,838</b>	<b>106,533,562</b>	<b>408,724</b>

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES - BUDGET AND ACTUAL (CONCLUDED)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>OTHER FINANCING SOURCES:</b>				
Transfers In.....	\$ 122,000	\$ 122,000	\$ 122,000	\$ -
Cancellation of prior year encumbrances.....			49,887	49,887
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>122,000</b>	<b>122,000</b>	<b>171,887</b>	<b>49,887</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES.....</b>	<b>\$ 106,246,838</b>	<b>\$ 106,246,838</b>	<b>\$ 106,705,449</b>	<b>\$ 458,611</b>

(Concluded)



TOWN OF NEWTOWN, CONNECTICUT

GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
BUDGET AND ACTUAL  
YEAR ENDED JUNE 30, 2013

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
<b>GENERAL GOVERNMENT:</b>				
Selectmen.....	\$ 327,879	\$ 397,547	\$ 397,048	\$ 499
Selectmen - other.....	237,975	237,975	218,986	18,989
Human Resources.....	110,739	111,745	111,094	651
Tax Collector.....	303,164	304,458	300,072	4,386
Probate Court.....	6,860	6,860	5,816	1,044
Town Clerk.....	285,034	286,201	285,543	658
Registrars.....	125,285	157,134	154,286	2,848
Assessor.....	233,105	234,304	229,852	4,452
Finance.....	467,249	476,938	476,187	751
Technology.....	452,123	517,046	515,136	1,910
Unemployment.....	15,000	17,500	15,286	2,214
OPEB fund.....	157,581	157,581	157,581	-
Professional organizations.....	36,454	36,454	36,454	-
Insurance.....	974,911	990,466	988,129	2,337
Legislative Council.....	44,500	47,682	46,257	1,425
Historic District.....	4,500	4,500	4,500	-
Economic Development Commission.....	141,103	142,607	142,604	3
Sustainable Energy Commission.....	5,000	5,000	5,000	-
Fairfield Hills.....	59,007	59,007	55,211	3,796
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>3,987,469</b>	<b>4,191,005</b>	<b>4,145,042</b>	<b>45,963</b>
<b>PUBLIC SAFETY:</b>				
Communications.....	1,049,250	1,050,405	983,276	67,129
Police department.....	5,798,222	5,803,389	5,780,797	22,592
Fire department.....	1,213,024	1,215,037	1,189,264	25,773
Emergency management/N.U.S.....	51,267	51,267	43,328	7,939
Canine control.....	152,224	153,005	146,483	6,522
Lake authorities.....	49,708	41,953	41,953	-
N.W. safety communication.....	9,783	9,783	9,783	-
Emergency Medical Services.....	270,000	270,000	270,000	-
Northwest CT Emergency Medical Service..	250	250	250	-
<b>TOTAL PUBLIC SAFETY.....</b>	<b>8,593,728</b>	<b>8,595,089</b>	<b>8,465,134</b>	<b>129,955</b>
<b>HEALTH AND WELFARE:</b>				
Social services.....	135,100	136,013	133,999	2,014
Senior service.....	328,889	329,802	320,186	9,616
Outside agencies.....	234,514	234,514	231,633	2,881
Youth & Family Services.....	294,771	294,771	294,771	-
Newtown Cultural Arts Commission.....	2,000	2,000	2,000	-
Newtown Parade Committee.....	1,500	1,500	932	568
NW Conservation District.....	1,040	1,040	1,040	-
Booth library.....	1,057,858	1,057,858	1,057,668	190
Newtown Health District.....	379,023	379,023	378,769	254
<b>TOTAL HEALTH AND WELFARE.....</b>	<b>2,434,695</b>	<b>2,436,521</b>	<b>2,420,998</b>	<b>15,523</b>

(Continued)



**SCHEDULE 2**  
**(2 of 2)**

TOWN OF NEWTOWN, CONNECTICUT  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES - BUDGET AND ACTUAL (CONCLUDED)

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET
LAND USE.....	\$ 580,591	\$ 583,152	\$ 579,059	\$ 4,093
<b>PUBLIC WORKS:</b>				
Building inspector.....	390,056	391,299	387,526	3,773
Highway.....	5,984,371	5,986,091	5,853,241	132,850
Winter maintenance.....	707,637	644,337	639,945	4,392
Landfill.....	1,492,962	1,443,916	1,440,266	3,650
Public building maintenance.....	684,219	784,878	769,609	15,269
<b>TOTAL PUBLIC WORKS.....</b>	<b>9,259,245</b>	<b>9,250,521</b>	<b>9,090,587</b>	<b>159,934</b>
<b>PARKS AND RECREATION.....</b>	<b>2,173,076</b>	<b>2,176,316</b>	<b>2,133,508</b>	<b>42,808</b>
<b>EDUCATION.....</b>	<b>68,355,794</b>	<b>68,355,794</b>	<b>68,348,959</b>	<b>6,835</b>
<b>CONTINGENCY.....</b>	<b>250,000</b>	<b>46,200</b>	<b>-</b>	<b>46,200</b>
<b>DEBT SERVICE.....</b>	<b>10,059,789</b>	<b>10,059,789</b>	<b>10,059,578</b>	<b>211</b>
<b>TOTAL EXPENDITURES.....</b>	<b>105,694,387</b>	<b>105,694,387</b>	<b>105,242,865</b>	<b>451,522</b>
<b>OTHER FINANCING USES:</b>				
Transfers out:				
Edmond Town Hall .....	202,451	202,451	202,285	166
Capital and nonrecurring.....	250,000	250,000	250,000	-
<b>TOTAL OTHER FINANCING USES.....</b>	<b>452,451</b>	<b>452,451</b>	<b>452,285</b>	<b>166</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES.....</b>	<b>\$ 106,146,838</b>	<b>\$ 106,146,838</b>	<b>\$ 105,695,150</b>	<b>\$ 451,688</b>

(Concluded)

TOWN OF NEWTOWN, CONNECTICUT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
YEAR ENDED JUNE 30, 2013

	DOG LICENSE	BOUCHARD ANIMAL FUND	POLICE PRIVATE DUTY	TOWN GIFTS FUND	SCHOOL LUNCH PROGRAM	EDUCATION GRANTS	LAW ENFORCEMENT FUND	SEPTAGE MANAGEMENT ORDINANCE
REVENUES:								
Intergovernmental.....								
Charges for services.....	19,443		481,786		244,102	3,276,817	42,963	\$
Investment income.....					1,710,735	112,712	15,578	2,665
Contributions.....	7,142	76,347		209,757		198,749		
TOTAL REVENUES.....	26,585	76,347	481,786	209,757	1,954,837	3,588,278	58,541	2,665
EXPENDITURES:								
Current:								
General government.....								
Public safety.....	17,625	2,718	348,413	4,062			66,973	
Health and welfare.....				8,635				
Public works.....								
Parks and recreation.....				42,511		3,545,530		
Education.....					1,954,239			
Capital outlay.....								
TOTAL EXPENDITURES.....	17,625	2,718	348,413	55,208	1,954,239	3,545,530	66,973	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	8,960	75,629	113,373	154,549	598	42,748	(8,432)	2,665
OTHER FINANCING SOURCES (USES):								
Transfers out.....			(122,000)					
NET CHANGE IN FUND BALANCES.....	8,960	75,629	(8,627)	154,549	598	42,748	(8,432)	2,665
FUND BALANCES, JULY 1, 2012.....	12,173	-	71,251	148,582	134,925	73,260	8,952	97,524
FUND BALANCES, JUNE 30, 2013.....	\$ 21,133	\$ 75,629	\$ 62,624	\$ 303,131	\$ 135,523	\$ 116,008	\$ 520	\$ 100,189

(Continued)

TOWN OF NEWTOWN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
NON-MAJOR GOVERNMENTAL FUNDS

	SPECIAL REVENUE FUNDS						
	FAIRFIELD HILLS AUTHORITY	SCHOOL CUSTODIAL	ADULT EDUCATION	EDMOND TOWN HALL	SANDY HOOK OPERATION RECOVERY FUND	TOWN RECREATION FUND	DAYCARE PROGRAM
REVENUES:							
Intergovernmental.....	\$ 35,000	\$ -	\$ 187,325	\$ 398,482	\$ -	\$ 586,891	\$ 247,642
Charges for services.....		2,364		12,657			
Investment income.....				202			
Contributions.....							
<b>TOTAL REVENUES.....</b>	<b>35,000</b>	<b>2,364</b>	<b>187,325</b>	<b>411,341</b>	<b>-</b>	<b>586,891</b>	<b>247,642</b>
EXPENDITURES:							
Current:							
General government.....	19,902			646,730			
Public safety.....							
Health and welfare.....							
Public works.....							
Parks and recreation.....			193,121		658,854	603,768	247,642
Education.....							
Capital outlay.....							
<b>TOTAL EXPENDITURES.....</b>	<b>19,902</b>	<b>-</b>	<b>193,121</b>	<b>646,730</b>	<b>658,854</b>	<b>603,768</b>	<b>247,642</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>15,098</b>	<b>2,364</b>	<b>(5,796)</b>	<b>(235,389)</b>	<b>(658,854)</b>	<b>(16,877)</b>	<b>-</b>
OTHER FINANCING SOURCES (USES):							
Transfers in.....			202,285				
Transfers out.....							
Insurance proceeds.....					683,886		
<b>NET OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>202,285</b>	<b>683,886</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>15,098</b>	<b>2,364</b>	<b>(5,796)</b>	<b>(33,104)</b>	<b>25,032</b>	<b>(16,877)</b>	<b>-</b>
<b>FUND BALANCES, JULY 1, 2012.....</b>	<b>155,597</b>	<b>66,063</b>	<b>100,843</b>	<b>364,749</b>	<b>-</b>	<b>43,284</b>	<b>-</b>
<b>FUND BALANCES, JUNE 30, 2013.....</b>	<b>\$ 170,695</b>	<b>\$ 68,427</b>	<b>\$ 95,047</b>	<b>\$ 331,645</b>	<b>\$ 25,032</b>	<b>\$ 26,407</b>	<b>\$ -</b>

(Continued)

**SCHEDULE 6**  
(3 of 4)

TOWN OF NEWTOWN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)  
NONMAJOR GOVERNMENTAL FUNDS

	SPECIAL REVENUE FUNDS							TOTAL SPECIAL REVENUE FUNDS
	MISCELLANEOUS GRANTS	SMALL CITIES PROGRAM	CEMETERY FUND	EICHLER'S COVE MARINA	HISTORIC DOCUMENTS	CULTURAL ARTS	SANDY HOOK SPECIAL REVENUE FUND	
REVENUES:								
Intergovernmental.....	\$ 2,202,958	\$	\$	\$	\$ 6,500	\$	\$	\$ 6,020,982
Charges for services.....		25,985		119,961	11,590	34,145		3,724,662
Investment income.....			122			5		12,784
Contributions.....					6,104		574,482	1,074,783
TOTAL REVENUES.....	2,202,958	25,985	122	119,961	18,090	40,254	574,482	10,833,211
EXPENDITURES:								
Current								
General government.....	307				21,558		1,531	690,028
Public safety.....	770,505						1,260	1,211,556
Health and welfare.....	14,317					16,352	46,605	98,090
Public works.....	552,198							552,196
Parks and recreation.....	222,670			55,310			15,668	939,927
Education.....	642,963						137,546	7,379,895
Capital outlay.....								
TOTAL EXPENDITURES.....	2,202,958	12,181	-	55,310	21,558	16,352	202,610	10,871,692
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....	-	13,804	122	64,651	(3,468)	23,902	371,872	(38,481)
OTHER FINANCING SOURCES (USES):								
Transfers in.....								202,285
Transfers out.....								(122,000)
Insurance proceeds.....								683,886
NET OTHER FINANCING SOURCES (USES).....								764,171
NET CHANGE IN FUND BALANCES.....	-	13,804	122	64,651	(3,468)	23,902	371,872	725,690
FUND BALANCES, JULY 1, 2012.....	-	23,457	31,530	226,253	39,181	16,371	-	1,613,995
FUND BALANCES, JUNE 30, 2013.....	\$ -	\$ 37,261	\$ 31,652	\$ 290,904	\$ 35,713	\$ 40,273	\$ 371,872	\$ 2,339,685

(Continued)

**SCHEDULE 6**  
**(4 of 4)**

TOWN OF NEWTOWN, CONNECTICUT  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONCLUDED)  
NONMAJOR GOVERNMENTAL FUNDS

	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUNDS					TOTAL NONMAJOR GOVERNMENTAL FUNDS
			HAWLEY SCHOOL TRUST	EDMOND TOWN HALL ENDOWMENT	NEWTOWN FLAGPOLE FUND	THE V.G. HAIR AND FRANCES E. HAIR FUND	TOTAL PERMANENT FUNDS	
	\$	\$	\$	\$	\$	\$	\$	
<b>REVENUES:</b>								
Intergovernmental.....	26,923						6,047,905	
Charges for services.....		150,395					3,875,057	
Investment income.....		1,063	17,699	229	11,732	37,008	50,855	
Net change in fair value of investments.....		27,636	98,630			126,266	126,266	
Contributions.....	2,600	8,625		2,342	1,385,000	1,387,342	2,473,350	
<b>TOTAL REVENUES.....</b>	<b>29,523</b>	<b>160,083</b>	<b>116,329</b>	<b>2,571</b>	<b>1,396,732</b>	<b>1,550,616</b>	<b>12,573,433</b>	
<b>EXPENDITURES:</b>								
Current:								
General government.....		51,108	59,610	2,559	40,218	62,169	803,305	
Public safety.....						40,218	1,251,774	
Health and welfare.....							98,090	
Public works.....							552,196	
Parks and recreation.....							939,927	
Education.....		34,551				34,551	7,414,446	
Capital outlay.....		539,829					539,829	
<b>TOTAL EXPENDITURES.....</b>	<b>-</b>	<b>590,937</b>	<b>59,610</b>	<b>2,559</b>	<b>40,218</b>	<b>136,938</b>	<b>11,599,567</b>	
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES.....</b>	<b>29,523</b>	<b>(430,854)</b>	<b>56,719</b>	<b>12</b>	<b>1,356,514</b>	<b>1,413,678</b>	<b>973,866</b>	
<b>OTHER FINANCING SOURCES (USES):</b>								
Transfers in.....		250,000					452,285	
Transfers out.....							(122,000)	
Insurance proceeds.....							683,886	
<b>NET OTHER FINANCING SOURCES (USES).....</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,014,171</b>	
<b>NET CHANGE IN FUND BALANCES.....</b>	<b>29,523</b>	<b>(180,854)</b>	<b>56,719</b>	<b>12</b>	<b>1,356,514</b>	<b>1,413,678</b>	<b>1,988,037</b>	
<b>FUND BALANCES, JULY 1, 2012.....</b>	<b>152,761</b>	<b>1,735,404</b>	<b>900,757</b>	<b>16,031</b>	<b>-</b>	<b>1,345,857</b>	<b>4,848,017</b>	
<b>FUND BALANCES, JUNE 30, 2013.....</b>	<b>\$ 182,284</b>	<b>\$ 1,554,550</b>	<b>\$ 957,476</b>	<b>\$ 16,043</b>	<b>\$ 1,356,514</b>	<b>\$ 2,759,535</b>	<b>\$ 6,836,054</b>	

(Concluded)

TABLE 3

TOWN OF NEWTOWN, CONNECTICUT

FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)  
(UNAUDITED)

	FISCAL YEAR ENDED									
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>GENERAL FUND:</b>										
Assigned.....	\$ 1,416,183	\$ 810,891	\$ 760,701	\$ 2,354,552	\$ 3,634,009	\$ 4,960,898	\$ 5,489,515	\$ 4,278,650	\$ 4,862,339	\$ 5,149,677
Unassigned.....	9,390,049	8,379,750	7,408,816	6,903,051	7,636,522	7,821,198	2,619,306	3,363,981	2,312,535	2,467,236
<b>TOTAL GENERAL FUND.....</b>	<b>10,806,232</b>	<b>9,190,641</b>	<b>8,169,517</b>	<b>9,257,603</b>	<b>11,270,531</b>	<b>12,782,086</b>	<b>8,108,821</b>	<b>7,642,611</b>	<b>7,174,874</b>	<b>7,616,913</b>
<b>ALL OTHER GOVERNMENTAL FUNDS:</b>										
Nonspendable.....	610,000	610,000	650,602	650,602	650,602	650,602	650,602	650,602	650,602	650,602
Restricted.....	3,281,876	1,195,744	1,348,083	1,229,334	643,380	941,467	1,097,698	918,604	862,715	839,658
Committed.....	2,761,894	2,889,512	2,518,747	1,253,867	1,029,196	914,966	939,402	925,526	1,032,148	839,971
Assigned.....	182,284	152,761	51,350	301,517	722,709	83,915				
Unassigned.....	(1,036,866)	(53,605)	(5,236,911)	(10,737,527)	3,447,725	11,492,610	13,555,592	7,012,374	8,998,529	3,377,749
<b>TOTAL ALL OTHER GOVERNMENTAL FUNDS</b>	<b>5,799,188</b>	<b>4,794,412</b>	<b>(668,129)</b>	<b>(7,302,207)</b>	<b>6,493,512</b>	<b>14,083,560</b>	<b>16,243,294</b>	<b>9,507,106</b>	<b>11,543,994</b>	<b>5,707,980</b>
<b>GRAND TOTAL.....</b>	<b>\$ 16,605,420</b>	<b>\$ 13,985,053</b>	<b>\$ 7,501,388</b>	<b>\$ 1,955,396</b>	<b>\$ 17,764,143</b>	<b>\$ 26,865,646</b>	<b>\$ 24,352,115</b>	<b>\$ 17,149,717</b>	<b>\$ 18,718,868</b>	<b>\$ 13,324,893</b>

**TOWN OF NEWTOWN  
UNASSIGNED FUND BALANCE ANALYSIS  
FOR THE FISCAL YEAR ENDING 2006 THRU 2015**

	<u>Fiscal Year</u>	<u>Unassigned Fund Balance</u>	<u>Total Budget</u>	<u>Percent of Budget</u>	<u>Change in Fund Balance</u>	<u>Comments</u>
Actual	2005-2006	8,777,567	90,056,226	9.75%		
Actual	2006-2007	8,171,392	95,370,206	8.57%		
Actual	2007-2008	7,821,198	99,935,877	7.83%		
Actual	2008-2009	7,636,522	105,464,444	7.24%		
Actual	2009-2010	6,903,051	102,910,715	6.71%		
Actual	2010-2011	7,408,816	104,284,615	7.10%		
Actual	2011-2012	8,379,750	105,555,075	7.94%	970,934	
Actual	2012-2013	9,390,049	106,146,838	8.85%	1,010,299	
Forecasted	2013-2014	9,790,049	110,069,827	8.89%	400,000	Actual budget
Forecasted	2014-2015	10,190,049	110,069,827	9.26%	400,000	using assumed 0% budget increase