

**THESE MINUTES ARE SUBJECT TO APPROVAL BY THE BOARD OF FINANCE**

The Board of Finance held a regular on Monday, December 12, 2016 in the Council Chambers at the Municipal Center, 3 Primrose Street, Newtown, CT. James Gaston called the meeting to order at 7:30pm.

**Present:** James Gaston, Kelley Johnson, Aaron Carlson, John Godin, Sandy Roussas, Mark Boland(7:36)

**Also Present:** First Selectman Pat Llodra, Finance Director Robert Tait, one member of the press

**ELECTION OF A CHAIRMAN – Mr. Gaston moved to nominate Mr. Godin as Chairman for the remainder of the term. Ms. Roussas seconded, motion unanimously approved.**

**ELECTION OF VICE CHAIRMAN – Mr. Godin moved to nominate Mr. Gaston for Vice Chairman for the remainder of the term. Ms. Johnson seconded, motion unanimously approved.**

**VOTER COMMENT – None**

**COMMUNICATIONS – Mr. Godin received a few e-mails regarding middle school (attachment A).**

**MINUTES – Mr. Gaston moved to approve the 11/14/16 minutes, Ms. Johnson seconded, motion unanimously approved.**

**FIRST SELECTMAN REPORT – Mrs. Llodra provided a profile of all the tax relief in Connecticut (Attachment B). Redding is the most generous town and Newtown is the second.**

There are some towns that tier the benefit based on how long they have been residents. Mrs. Llodra had contacted the Town Attorney and it was determined that that practice is legal. The tax relief is driven by local ordinances.

In terms of the accounting, they have \$1.65 million, they have used \$1.4. The unused amount is then reserved in the general fund for the following year.

It was also questioned if there are checks for the total household income for example, if there are other able bodies in the household to share the burden of the tax, not just owners.

**FINANCE DIRECTORS REPORT – YTD budget (Attachment C).**

Mr. Tait also discussed the annual pension contributions (Attachment D). The pension committee met and commissioned a study, to see the effect on the annual pension contribution if the discount/interest rate was reduced from 7.5 to 7.0% and changing the actuarial method to the best practice "entry age normal". These changes did result in a higher annual pension contribution. It was determined by the pension committee that these changes were the right thing

to do and made a recommendation to decrease the discount rate to 7% and to use the new calculation method. The increased annual pension contribution will be attained over a three year period. The Pension Committee brought this to the Board of Selectman who are the fiduciaries for the pension plan and they approved the recommendation.

## **NEW BUSINESS**

Amended 2017 Meeting Schedule – Mr. Gaston moved to accept the amended meeting schedule (Attachment E), Ms. Roussas seconded, motion unanimously approved.

Resolution – Mr. Tait explained that they cannot act on this tonight. This was acted on in November but it wouldn't be complete before the new charter took effect so it needs to be redone. The new charter also says it has to start with the BOS, so it will be on the next BOF agenda (Attachment F).

Transfers: Mr. Gaston moved a transfer \$26,000 from Contingency (1-101-24-570-5899-0000) to Capital (1-101-13-500-5749-0000). Ms. Johnson seconded, motion unanimously approved (Attachment G).

Mr. Gaston Transfer \$35,298 from Contingency (1-101-24-570-5899-0000) to \$15,000 Unemployment Compensation (1-101-11-350-5520-0000), \$20,000 Insurance, Other than Employee Benefits (1-101-14-442-5520-0000), \$298 Insurance, Other than Employee Benefits (1-101-14-442-5520-0000). Ms. Roussas seconded. Mr. Tait explained that they have always budgeted \$10,000 for unemployment, but now they have school security officers getting unemployment in the summer as well as seasonal workers, such as crossing guards. Motion unanimously approved (Attachment H).

**VOTER COMMENT – None**

**ANNOUNCEMENTS – None**

Having no further business, the meeting was adjourned at 8:49pm

Respectfully Submitted,  
Arlene Miles, Clerk

## Attachment A



Arlene Miles &lt;arlene.miles@newtown-ct.gov&gt;

## Fwd: Thank you, Board of Education

1 message

John Godin &lt;jgodin1312@gmail.com&gt;

Tue, Dec 13, 2016 at 7:21 PM

To: Arlene Miles &lt;arlene.miles@newtown-ct.gov&gt;

Arlene,

As per our discussion, here is one of the emails to place in the minutes.

John

Begin forwarded message:

**From:** Dana Los <dana\_los@hotmail.com>**Subject:** Thank you, Board of Education**Date:** December 7, 2016 at 10:44:27 AM EST

**To:** "kum\_boe@newtown.k12.ct.us" <kum\_boe@newtown.k12.ct.us>, "harriman-stitesr\_boe@newtown.k12.ct.us" <harriman-stitesr\_boe@newtown.k12.ct.us>, "clurea\_boe@newtown.k12.ct.us" <clurea\_boe@newtown.k12.ct.us>, "alexanderk\_boe@newtown.k12.ct.us" <alexanderk\_boe@newtown.k12.ct.us>, "leidleind\_boe@newtown.k12.ct.us" <leidleind\_boe@newtown.k12.ct.us>, "crusond\_boe@newtown.k12.ct.us" <crusond\_boe@newtown.k12.ct.us>, "vourosj\_boe@newtown.k12.ct.us" <vourosj\_boe@newtown.k12.ct.us>, "erardij@newtown.k12.ct.us" <erardij@newtown.k12.ct.us>

**Cc:** "okjt@aol.com" <okjt@aol.com>, "aaron4newtown@gmail.com" <aaron4newtown@gmail.com>, "jgodin1312@gmail.com" <jgodin1312@gmail.com>, "sandyroussasBOF@gmail.com" <sandyroussasBOF@gmail.com>, "kelleyjohnson@gmail.com" <kelleyjohnson@gmail.com>, "george-ferguson@earthlink.net" <george-ferguson@earthlink.net>, "chriseide4newtown@gmail.com" <chriseide4newtown@gmail.com>, "juditnewtownlc@gmail.com" <juditnewtownlc@gmail.com>, "lundquist.paul@gmail.com" <lundquist.paul@gmail.com>, "ryan.w.knapp@gmail.com" <ryan.w.knapp@gmail.com>, "danielthonan@gmail.com" <danielthonan@gmail.com>, "mjacob4404@charter.net" <mjacob4404@charter.net>, "dgw0315@yahoo.com" <dgw0315@yahoo.com>, "amaralpoggy@aol.com" <amaralpoggy@aol.com>, "nkc@4newtown.com" <nkc@4newtown.com>, "tonyfiliato@ymail.com" <tonyfiliato@ymail.com>, "ppcarroll13@gmail.com" <ppcarroll13@gmail.com>, "pat.llodra@newtown-ct.gov" <pat.llodra@newtown-ct.gov>, "SugrBrk@aol.com" <SugrBrk@aol.com>, "herb.rosenthal@newtown-ct.gov" <herb.rosenthal@newtown-ct.gov>

Members of the Board of Education -

Thank you for your dedication, time, thoughtfulness in your examination of the proposal to reconfigure our public school system. I'm so pleased with the outcome of last night's vote to reject the closure of our middle school. I was very proud of our town's participation and obvious passion about keeping our schools configured as they are.

I also believe that the parents of this town have shown that the education our children are getting is a topmost priority and that we will continue to support that priority through the budget season and into the fall when electing our government leaders for the future terms.

You will have my family's support on your continued efforts on behalf of our children.

Thank you!

Dana Los

10 Cobblestone Lane



Arlene Miles &lt;arlene.miles@newtown-ct.gov&gt;

**Fwd: Building Newtown**

1 message

John Godin <jgodin1312@gmail.com>  
To: Arlene Miles <arlene.miles@newtown-ct.gov>

Tue, Dec 13, 2016 at 7:23 PM

Please post for the BoF minutes.

Thank you!

John

Begin forwarded message:

**From:** Erin Arcario <earcario@gmail.com>  
**Subject:** Fwd: Building Newtown  
**Date:** December 2, 2016 at 1:23:11 PM EST  
**To:** okjt@aol.com, Aaron Carlson <Aaron4newtown@gmail.com>, John Godin <jgodin1312@gmail.com>, sandyroussas@gmail.com, kelleyjohnson@gmail.com, george-ferguson@earthlink.net, chriseide4newtown@gmail.com, juditnewtownlc@gmail.com, paul lundquist <lundquist.paul@gmail.com>, Ryan Knapp <ryan.w.knapp@gmail.com>, danielthonan@gmail.com, mjacob4404@charter.net, dgw0135@yahoo.com, amaralpoggy@aol.com, nkc@4newtown.com, tonyfiliato@ymail.com, Phil Carroll <ppcarroll13@gmail.com>, pat.llodra@newtown-ct.gov, SugrBrk@aol.com, herb.rosenthal@newtown-ct.gov

Dear Board and Council Members,

In light of the upcoming decision on a potential school closing, I shared my thoughts with the Board of Education (below). I want to share them with you as well as my wish for Newtown is to focus on building our town - encouraging new businesses to set up, find ways to generate revenue and make Newtown the desirable town it used to be.

If our President-elect is going to "make America great again" - how are we going to step and ensure we make Newtown great? And, does closing a school make Newtown great? I don't think it does. And can we shift our focus to making us great?

I recognize it is a difficult task to solicit new businesses and leverage Fairfield Hills to its full and amazing potential, however, we are all behind you in this effort. We support making Newtown great.

Thank you,  
Erin Arcario  
10 Butternut Ridge

----- Forwarded message -----  
**From:** Erin Arcario <earcario@gmail.com>  
**Date:** Wed, Nov 30, 2016 at 2:57 PM  
**Subject:** Building Newtown  
**To:** newtownboe@newtown.k12.ct.us

Dear Members of the Board of Education,

As you approach the date to vote on whether or not to close a school, I'd like to express my thoughts on this topic.

We moved to Newtown 11 years ago and, at the time, had a 3 year old daughter. Our real estate agent detailed the school format, which seemed like a lot of transition for students compared to a more "standard" model of K-5, 6-8 and 9-12. She insisted that when we approached the transition years we would be grateful for the set up.

We are indeed. We now have an 8th, 5th and 3rd grader in three schools and have seen the tremendous value in having the school transitions. I would urge Newtown BOE to keep building up our schools and putting our students first.

Putting education as a top priority in the town extends to building home values and encouraging new families to move into town. We need growth in our town; we need prosperity.

I would urge Newtown BOF, Fairfield Hills Council, Legislative Council and other groups to focus on building our town - create new business opportunities, create facilities to host events and bring revenue in to the town. Instead of cutting, let's focus on building. In building, everyone wins. We have a great town but cannot sustain greatness through massive cuts.

I work in an industry that is facing serious financial challenges and price pressure. We have to be creative in how we use our resources and how we can expand our product offerings and services to build new lines of business. We need to have a business-mindset to building Newtown.

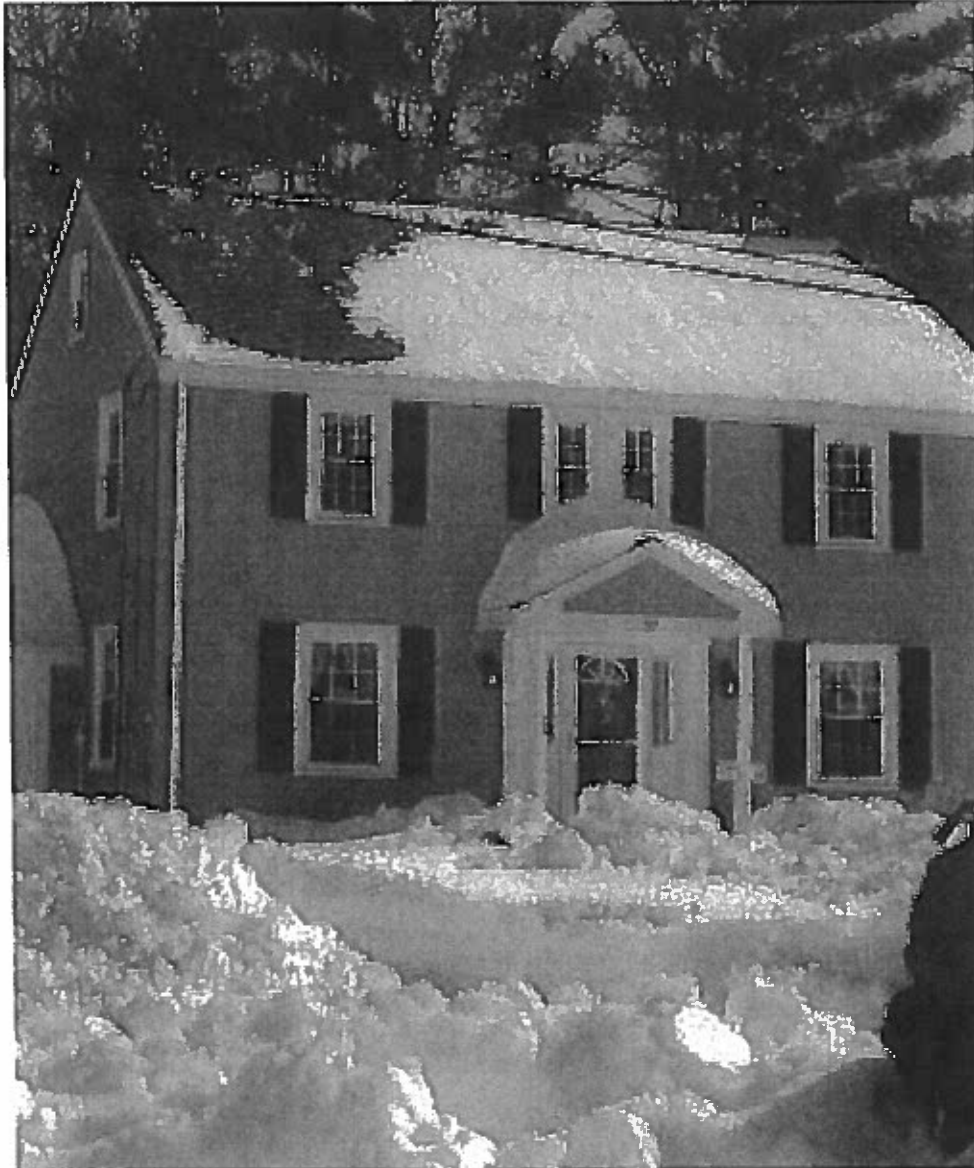
Thank you for reading and I appreciate the challenges that lie ahead for your team. I trust you will do what's best for our students. A modest savings (at best) for taxpayers is not worth the negative impact closing a school will have. In fact, it may only drive more families away from Newtown, reducing any potential savings.

Best Regards,  
Erin Arcario

# Attachment B

## Property Tax Relief for Older Adults: *A Profile of Connecticut's Local Programs*

January 2015  
(Updated February 13, 2015)



*A Nonpartisan Public Policy and Research Office  
of the Connecticut General Assembly*

*Located at the State Capitol*

Prepared by

**Connecticut's Legislative Commission on Aging**  
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## Town-by-Town Summary of Local Options

A summary of local property tax relief options is included in the pages that follow, with descriptions listed alphabetically by town. Following the listing of these local property tax relief options are a series of tables, listing the extent of participation in certain state-mandated property tax relief programs. These programs are: the State Circuit Breaker Program, various veteran's exemptions programs (collectively listed as "Veterans' Exemption"), the exemption for the totally disabled, and Connecticut's previous tax freeze program, which has been closed to new enrollees since 1979. Towns are listed in the table alphabetically.

**KEY:** \*Partial information included from the Commission's 2007 study, *Property Tax Relief Programs for Older Adults: A Profile of Connecticut's Local Programs*  
\*\* Partial information gathered from the town website.

**Andover** has one local property tax relief program: an exemption program.

- A single applicant is eligible for this exemption program if their income is no more than 15% higher than the State Circuit Breaker income limit, and 10% of a married couple.
- Eligible individuals receive a \$12,000 assessment exemption applied to their real estate (with a mill rate of \$30.72/thousand, the tax relief amount was \$368 for Grand List 2013).
- At the time of the survey, there were 26 people participating in this program.

**Ansonia\*** does not have a local option property tax program.

**Ashford** does not offer a local option property tax relief program. Ashford does offer exemption to any "ambulance-type motor vehicle which is used exclusively for the purpose of transporting any medically incapacitated individual, except any such vehicle used to transport any such individual for payment."

**Avon\*** has one local property tax relief program: a credit program.

- There are income criteria for this program (in 2007, \$35,300 for single, \$43,000 for married).
- Depending on the participants' marital status and income level, participants receive abatements of between \$325 and \$650.

**Barkhamsted \*** offers two local option property tax relief programs: a credit program, an additional veterans' exemption.

- The *credit program* has the same income limits as the State Circuit Breaker Program
- A credit is given to a participant that is equal to the percent of credit granted by the State Circuit Breaker and is applied to the remainder of the tax bill.
- Applicants must have been residents of Barkhamsted for 5 years in order to apply.
- The money does not have to be paid back to the participant at any time.
- There were 36 participants in this program for Grand List 2012.
- Information was not provided about the additional veterans' exemption program.



**Beacon Falls\*** offers one local property tax relief program. The credit program provides a flat abatement rate of \$400 to eligible persons.

**Berlin** offers one local option property tax relief program: a deferral program.

- Applicants must be 70 years old.
- Income limits are \$34,100 for a single applicants and \$40,100 for married applicants. Liens are placed on the property.
- There is no cap on number of residents that can be enrolled and no cap on the dollar amount allocated for this program.
- There were no residents enrolled in program for Grand List 2012.

**Bethany** offers two local option property tax relief programs: a credit program and an income-based Veterans' exemption program.

- The *credit program* has income limits of up to \$34,000 for single applicants and \$41,600 for married applicants.
- At the time of the survey, there were 66 people enrolled in the program for Grand List 2012 at a cost of \$35,165 to the municipality.
- Information for the *veterans' exemption program* was not available.

**Bethel \*** currently has two local property tax relief programs: a credit program and a freeze program.

- The *credit program* is open to both single and married persons with incomes equal to or less than \$42,500/year (this information from 2007).
- Participants may abate up to 75% of their annual property taxes. This abatement does not have to be paid back by the participant at any time.
- Information was not provided about the local tax freeze program.

**Bethlehem** offers one local option property tax relief programs a credit program.

- The credit program is open to single persons with annual incomes of up to \$43,376 and married persons with annual incomes up to \$46,592.
- Applicants must also have been residents of Bethlehem for at least three years.
- Eligible participants will receive a credit equal to benefit received under the State Circuit Breaker Program. If a participant is above income limits for State Circuit Breaker Program (but below those established for the local program) the participant will receive a \$200 credit on their property tax bill.
- There were 71 participants in the credit program for Grand List 2012 with a cost to the municipality of \$36,230.

**Bloomfield** offers a one local property relief program: a freeze program.

- This freeze program is open to residents age 65 and older.
- The freeze program is open to single residents with an annual incomes of up to \$45,000 and for married residents with annual incomes up to \$65,000.
- There is a 1 year residency requirement for the program
- Liens are placed on the property with no interest.
- There were 30 residents in this program for Grand List 2012.

**Bolton** offers one local option property tax relief program: a tax credit program.

- This credit program matches the State Circuit Breaker benefit the applicant receives.
- Age and income requirements are the same as for the State Circuit Breaker Program.
- There were 64 participants in this program for Grand List 2012 at a cost to the town of \$35,665.

**Bozrah** does not offer a local option property tax relief program.

**Branford** offers three local option programs: a credit program, a deferral program and an additional veterans and blind option.

- The *credit program* has the same income limits as the State Circuit Breaker Program.
- Participants receive a tax credit of \$300.
- This credit does not have to be paid back by the participant.
- There were 422 participants in this program for Grand List 2012 with a cost to the municipality of \$126,600.
- The *deferral program* is open to single persons with annual incomes equal to or less than \$62,500 or married persons with incomes equal to or less than \$70,000.
- Participants may defer up to 75% of their yearly property taxes.
- A lien is placed on the property with an interest rate of 0-4% based on income.
- At the time of the survey, there were 17 participants in this program. The outstanding deferral of taxes is \$78,776.
- Information was not provided about the *local option veterans' and blind program*.

**Bridgeport** has one local option tax credit program: a credit program

- Eligibility criteria are the same as the State Circuit Breaker program. All that qualify and enroll in the Circuit Breaker program are eligible.
- Participants receive a \$800 credit.
- There were 1,134 participants in the program for Grand List 2012 with a cost to the city of \$1,051,200.

**Bridgewater\*** offers two local option property tax relief programs: a credit program and a volunteer abatement program.

- This *credit program* is open to both single and married applicants with incomes equal to or less than \$16,000 (not including social security).
- Depending on income level, \$100-\$400 is abated from participant's taxes.
- At the time of the survey, there were 27 participants in this program with a cost to the town of \$7,400.
- This *volunteer abatement program* uses a point system to calculate an abatement based on the number of hours a person volunteers.
- There are no age, income or residency requirements for this program.
- There were 19 participants in this program for Grand List 2012 with a cost to the town of \$15,932.

**Bristol** does not offer a local option property tax relief program. However, there has been a referendum proposed to offer a maximum \$300 tax credit for homeowners who volunteer 50+ hours to a designated charity.

**Brookfield** offers two local option programs: a tax credit and a tax deferral program.

- This *credit program* is open to single persons with income equal to or less than \$47,500/year or married persons with incomes equal to or less than \$58,240/year.
- There is an asset limit on this program for \$239,660 and there is a 5-year residency requirement.
- A flat rate credit of is granted to all those who meet all eligibility criteria. (In 2007, the flat rate credit was \$1,879; information not given about the 2012 rate.)
- There were 231 participants in this program for Grand List 2012 with a cost to the town of \$430,487.
- This *tax deferral program* does not have income and asset limits but has a 5 year residency requirement.
- A lien is placed on the property with an interest rate of 4.25%.
- There were 5 participants in this program for Grand List 2012. Current deferred amount of taxes is \$12,414.

**Brooklyn** does not offer a local option property tax relief program.

**Burlington\*** offers a local option homeowners' program and an additional veterans' exemption program. No other information was provided about these programs.

**Canaan (Falls Village)** does not offer a local option property tax relief program.

**Canterbury** offers two local option property tax relief programs: a freeze program and an additional veteran's program.

- This *freeze program* is open to single applicants with incomes equal to or less than \$21,432 and married applicants with incomes equal to or less than \$27,072.
- A lien is placed on the property with a 6% interest rate.
- There were no participants on this program for Grand List 2012.
- Canterbury also offers a local option *additional veterans' exemption* that provides a \$10,000 exemption off the assessed value of a property for veterans.
- The qualifying income threshold is \$25,000 more than the state's veterans exemption program.
- There were 58 participants in this program for Grand List 2012 with a cost to the municipality of \$12,803.

**Canton\*** offers a local option property tax relief program: a credit program.

- The income limit this program is \$45,000
- The total relief provided for Grand List 2012 was \$150,873.

**Chaplin** did not have a local property tax relief program at the time of this survey.

**Cheshire** offers several local option property tax relief programs including: credit, freeze and deferral programs. Cheshire also has an additional property tax programs including: a local additional veterans program, a volunteer firefighter exemption, an ambulance type motor vehicle exemption and a farm building exemption. Details of these programs were not reported in the survey.

- This *credit program* is open to individuals age 65+.
- Income limits are \$52,000 for single applicants and \$56,000 for married applicants. Income limits are adjusted annually.
- There is a 10-year residency requirement for the credit program to receive the full benefit. Those that have been residents 6-10 years receive a partial benefit of 75%, and those who have been residents for 1-5 years receive a partial benefit of 50%.
- The *deferral and freeze programs* are open to individuals who are 70 years old or older with incomes equal to or less than \$33,500 (single) and \$40,900 (married).
- There were 534 participants on these programs for Grand List 2012 with a cost to the town of \$562,212.

**Chester** currently has one local property tax relief program: a credit program.

- The credit program has the same income limits as the State Circuit Breaker program.
- This program is a percentage of the State Circuit Breaker program based on the age of the homeowner and the number of years of residency.

**Clinton\*\*** currently has two local option property tax relief programs: a credit program and a deferral program.

- The local *credit program* is open to single and married persons age 65+, with income equal to or less than \$55,000/year.
- The maximum yearly allowable relief is \$500 or total tax, whichever is less.
- The total yearly program cannot be more than one-half of the town of Clinton's preceding year total operating budget.
- The local *deferral program* is open to single and married persons age 65+, with income equal to or less than \$55,000/year.
- The applicant may defer seventy five percent of the tax bill. The benefit shall not exceed \$5,000 for one fiscal year.
- A lien is placed on the property. No interest is charged.

**Colchester** offers one local option property tax relief program: a deferral program.

- The deferral program income guidelines are the same as the State Circuit Breaker program.
- Up to 75% of the yearly property taxes may be deferred by a participant.
- A lien is placed on the home with 3% interest.
- Information was not given about the number of people currently on the program.

**Colebrook** does not offer a local option property tax relief program.

**Columbia** has one local option property tax relief program: a deferral program. There is also a program for firefighters who meet criteria set by the fire chief.

- The deferral program is open to people over the age of 65, or people who are 60 years of age or older and the surviving spouse of a taxpayer who was receiving benefits before his/her death or under age 65 years of age by receiving permanent total disability benefits under Social Security.
- There are no income limits for this program.
- The deferral amount is the amount of real estate taxes that exceed 8% of the taxpayers income.
- A lien is placed on the property with a 4% interest/year.

**Cornwall** does not offer local option property tax relief program.

**Coventry** currently has one local option property tax program: a deferral program.

- All eligibility criteria for the local deferral program are the same as the State Circuit Breaker program.
- Liens are placed on the home.
- There were 13 residents enrolled in the program for Grand List 2012 with a cost to the town of \$7,939.

**Cromwell** has one local option property tax relief program: a deferral program that will be effective for the 2013 Grand List year.

- The deferral program is open to people over the age of 65 or totally disabled.
- The income limits are \$5,000 over the State Circuit Breaker program.
- A lien is placed on the property. There is a 0% interest while the property is owned by the participant. There is a 180 day grace period after the sale of the property (or death), then there is an 18% interest rate.
- There is a \$90,000 cap on the amount allocated in the municipal budget for this program.
- At the time of the survey, there were 45 participants in the program, at a cost to the town of \$84,770.

**Danbury** \* currently has three local property tax relief programs: a credit program, a “City Energy” credit program, and a deferral program.

- This *credit program* is open to single persons with income equal to or less than \$39,800/year and to married persons with income equal to or less than \$46,500/year.
- The participant receives a flat rate credit of \$450 (single) or \$600 (married).
- A second credit program (known as the “City Energy” program) has slightly higher income limits: single persons with income limits equal to or less than \$52,500 and married persons with income equal to or less than \$59,200.
- A participant in the “City Energy” program receives a flat rate credit of \$250 (single) or \$350 (married).
- If a person is eligible for the State Circuit Breaker program, they are automatically eligible for both of these credit programs.
- The *deferral program* is offered to residents who have an income of \$52,500 (single) or \$59,200 (married).
- The property tax can be deferred up to 75%, and a lien is placed on the property.

**Darien**\* offers three local option programs: a credit program, a deferral program, and a tax grant for firemen and emergency workers.

- The *local credit program* has income limits of up to \$43,100 (single) and \$50,600 (married).
- There were 147 participants on the local credit program in Grand List 2013 with a cost to the town of \$542,430.34.
- Depending on the person’s income and marital status, a participant received a \$50-\$10,750 credit (2013 benefit amounts).
- The *deferral program* has income limits of up to \$63,100 (single) and \$70,600 (married).
- The program allows participants to defer 50% (Plan B)-98% (Plan A) of their property taxes, depending on their income (with a cap of taxes on \$800,000 property assessment).
- There is a lien placed on the property with an interest rate of less than 2% (reviewed annually).
- There are 19 homeowners on the deferral program. The total tax amount deferred for the Grand List 2013 is \$87,307.
- The *fireman and emergency workers program* gives a tax credit to the participant.
- There are 69 fireman and emergency workers receiving between \$250 and \$1000 tax credit for the Grand List 2013, with a cost to the town of \$62,750.

**Deep River**\*\* offers one local option property tax relief program: a credit program.

- This credit program is open to residents 65 years or older or over 18 years old and permanently and totally disabled.
- The applicant must have been a Deep River resident for a minimum of 5 years.
- Income cannot exceed \$45,000.
- Depending on income and marital status, the participant receives a tax credit of between \$75 and \$625.

**Derby** does not have a local property tax relief program.

**Durham** \*\* offers two local option property tax relief programs: a deferral program and a freeze program.

- The *freeze program* has income limits based on the years of residence that range from \$32,800-\$68,880 for single persons and \$40,000-\$84,000 for married persons.
- The rate at which taxes are frozen and how many people are able to be on the program is determined by the Town Council or a similar body within the town each year.
- Every year a maximum amount or "cap" for the aggregate amount of benefits available is determined.
- The *deferral program* has income limits based on the years of residence that range from \$32,300-\$64,600 for single persons and \$39,500-\$79,000 for married persons.
- Up to 100% of participants' property taxes may be deferred for a given year.
- A lien is placed on the property with interest.
- Applicants may defer up to 100% of real estate taxes. A lien is placed on the home at a rate of 5% (set annually by the Board of Finance).

**East Granby** offers two local option tax credit programs.

- One *tax credit program* has the same eligibility criteria as the State Circuit Breaker program.
- Participants received a match to the State Circuit Breaker credit.
- At the time of the survey there were 53 participants in the program with a cost to the town of \$26,251.
- The *other tax credit program* has slightly higher income criteria than the State Circuit Breaker program (\$6,000 above State Circuit Breaker income criteria).
- Participants receive a \$400 credit (married) or \$250 credit (single).
- There were 17 participants on the program for Grand List 2012 with a cost to the town of \$5,300.

**East Haddam** offered one local option property tax credit program: a credit program.

- The credit program has an income limit of \$50,000.
- Depending on participant income, \$300-\$500 may be abated from the property tax bill.
- The ordinance caps the total expenditures on the program to \$150,000. In the event that cap is hit, the amount of relief granted is reduced in a pro rata manner by maintaining (to the extent possible) the maximum relief amount for the lowest income tax payers and then reducing the relief amount for each higher income tier until the program does not exceed the cap.
- There were 137 participants on the program for Grand List 2012 at a cost to the town of \$56,575.

**East Hampton** offers one local option property tax relief program: a freeze program.

- This program is open to applicants 70 years old and older.
- Income limits for the program are \$34,000 (single) and \$41,600 (married).
- A lien is placed on the property, with no interest.
- There were 21 participants on the program for Grand List 2012, at a cost to the town of \$4,565.

### East Hartford

- East Hartford has one local option property tax relief program: a credit program.
- This credit program is open to residents age 65 or older.
- Income limits are \$44,500 (single) and \$51,900 (married).
- Assets, excluding the value of the primary residence and any tax deferred retirement investments, cannot exceed \$100,000.
- Depending on the participant's income and marital status, \$100-\$700 may be abated from their property tax bill per year.
- There were 889 participants on the program for Grand List 2012 with a cost to the town of \$546,550.

### East Haven\*

- East Haven offers two local option property tax programs: a credit program and an additional exemption program for certain blind and disabled residents.
- The *credit program* has the same income limits as the State Circuit Breaker program.
- This program offers an additional \$400 credit to those who qualify for the State Circuit Breaker Program.
- Abatements need not be paid back by participants at any time.
- There were 547 people on this program for Grand List 2012 at a cost to the town of \$218,800.
- Eligibility and benefit criteria for the *Additional Blind and Disabled Exemption Program* were not given.
- There were 84 participants on this program for Grand List 2012 with a cost to the town of \$2,816.45.

East Lyme\* currently has two property tax relief programs: a credit program and a deferral program.

- The *credit program* has the same income limits as the State Circuit Breaker program.
- The credit program is only open to residents who have lived in the house for which property taxes are due for ten years prior to applying for benefits.
- Depending on a participants' income and marital status, they may receive abatement of \$300-\$1,000 off their property tax bills per year.
- This abatement does not have to be paid back by participants at any time.
- The *deferral program* has the same income limits as the State Circuit Breaker program.
- Applicants must be at least 65 years of age or older at the time they are applying for benefits.
- Up to 75% of a participant's property taxes may be deferred per year.
- A lien is placed on the property with an interest rate of 6%.

East Windsor\* does not offer a local option property tax relief program.



**Eastford** currently has one local option property tax relief program: a deferral program.

- This deferral program has the same income limits as the State Circuit Breaker program.
- An additional 25% is deferred off a participant's property taxes may be abated from their bill per year.
- A "friendly" lien is placed on the property; no interest is charged.
- There were 8 participants on this program in Grand List 2012 with a cost to the town of \$1,252.

**Easton\*** has three local property tax relief programs: a credit program, a deferral program and a freeze program.

- This *credit program's* income limits are \$85,000 for single and married individuals.
- A sliding scale credit up to 42% of the taxes owed is credited to the participant.
- There is a 5-year residency requirement for this credit program.
- The *deferral program* has the same income limits as the credit program.
- Up to 75% of remaining taxes can be deferred after all other program credits have been taken.
- This program has a 5-year residency requirement.
- A lien is placed on the property; the interest is established each year.
- The *Freeze program* has income limits of \$50,000.
- The participant must be 70 years old.
- A lien is not placed on the property.
- The tax rate is limited to a tax rate increase of less than or equal to 3%.

**Ellington** does not offer a local option property tax relief program.

**Enfield** has two local property tax programs: a credit program and an additional blind/disabled exemption.

- The *credit program* has the same income limits as the State Circuit Breaker Program.
- The credit program has a residency requirement of 10 years.
- The town matches the Circuit Breaker credit, up to 75% of taxes due.
- Enfield offers an *additional blind and disabled exemption*. No information was provided about the exemption program.

Essex offers two local property tax relief programs: a deferral/freeze program and a credit program. Additionally, Essex offers a 100% exemption on vehicles modified for use by persons with disabilities.

- *The deferral/freeze program* has income limits of \$51,125 for married applicants and \$41,875 for single applicants.
- Medical expenses in excess of 5% of your adjusted gross income can be deducted from your adjusted gross income.
- An applicant must have been a resident of Essex for a least one year and have reached age 65 by the end of the previous calendar year, and those two numbers (years of residency + years of age) must total at least 85.
- Taxes will be frozen at the amount you paid in taxes prior to year filing for assistance. If the amount due is higher than the frozen amount, you can defer the difference.
- A lien is placed on the property.
- There were no participants on this program for Grand List 2012.
- This *credit program* has the same income limits as the State Circuit Breaker program.
- The town matches the amount abated per year per participant in the Circuit Breaker program. Up to 75% of a participant's property taxes may be abated per year.
- This abatement does not have to be paid back by participants at any time.
- There were 53 participants on this program for Grand List 2012 with a cost to the town of 30,326.19.

Fairfield offers three local option property tax relief programs: credit, deferral, and freeze programs.

- The *freeze program* has an income limit of \$51,500 and an asset limit of \$650,000.
- The participant will have their gross taxes frozen at last year's level and will continue for six years. At the end of the six years the participant must choose one of the other two programs.
- The tax savings over the six years are a grant with no lien or payback required.
- The *deferral program* has income limit of \$81,400 and an asset limit of \$650,000.
- Participants age 65-75 will have their taxes frozen at last year's level and will continue to have them frozen until such time that the property is sold and/or no longer occupied by the applicants.
- Participants who are 75 years old or older may elect to defer up to 50% of the gross tax levied on their property. The tax savings must have paid back with interest and a lien will be applied to the property.
- The *credit program* has an income limit of \$71,200.
- The amount of the credit varies depending on the participant's income.
- There were 1,611 participants in these programs (only 13 for the deferral program) for Grand List 2012 with a cost to the town of \$3,806,602. The town caps the amount allocated in the municipal budget to \$5,000,000.

**Farmington\*** offers several local option property tax relief programs: a credit program, a freeze program: an additional veterans' exemption and an exemption for modified vehicles used by people with disabilities.

- The *credit program* is open to individuals age 65 and older with income equal to or less than \$39,500 (single) and \$46,900 (married).
- There is a three year residency requirement.
- Depending on the individual's income and marital status the participant receives an abatement from their property tax bill of between \$250 and \$400.
- The *freeze program* is open to individuals age 80 and older with income equal to or less than \$39,500 (single) or \$46,500 (married).
- No other information was provided about the freeze program.
- There were 312 participants on these programs for Grand List 2012 with a cost to the town of \$165,739.64.
- The *additional veterans exemption program* is open to veterans with income equal to or less than \$33,500 (single) and \$40,900 (married)
- The program offers a \$5,000 assessment exemption to qualified individuals.
- There were 93 participants in this program for Grand List 2012 with a cost to the town of \$9,797.55.

**Franklin** offers one local option property tax relief program: a credit program.

- This credit program has the same age and income guidelines as the State Circuit Breaker Program.
- There is a 10 year residency requirement for eligibility.
- There were 26 participants in this program for Grand List 2012 with a cost to the town of \$12,903.05

**Glastonbury** has two local option property tax relief programs: a credit program and a deferral program.

- The *credit program* is open to residents age 65 years and older with income limits of up to \$55,000.
- There is a one-year residency requirement for the program.
- There were 473 participants in the program for Grand List 2012 with a cost to the town of \$529,492.
- The *deferral program* is open to residents age 65 years and older with income limits of \$34,100 (single) and \$41,600 (married).
- There is a 10 year residency requirement for the program.
- A lien is placed on property with interest.
- There were 3 participants on this program for Grand List 2012.

**Goshen** does not offer a local option property tax relief program.

**Granby** offers two local option property tax programs: a credit program and a veterans' program.

- The *credit program* is open to residents age 65 years and older. There is an income limit of \$46,000 (single) and \$58,000 (couple).
- Depending on the participant's income, a certain amount (determined annually) is abated from the property taxes.
- There were 180 participants on this program for Grand List 2012 with a cost to the town of \$255,126.54.
- No information was provided about the veteran's program.

**Greenwich** offers two local option property tax relief programs: a credit program and a deferral program.

- The *credit program* is open to residents 65 years and older with an income limit of \$64,000.
- There is a one-year residency requirement.
- There is a cap on the dollar amount allocated in the municipal budget for this local program of \$905,000.
- Depending on income, participants receive a \$575-2175 abatement on their tax bill.
- There were 672 participants on this program for Grand List 2012 with a cost to the town of \$878,776.
- The *deferral program* is open to residents who are 65 years old and older with income limits of \$64,000.
- A lien is placed on the property.
- There were no participants in this program for Grand List 2012.

**Griswold** \* does not have a local option property tax relief program.

**Groton** has two local option property tax relief programs: an abatement program and a deferral program.

- The *abatement program* reduces or eliminate taxes that would normally be due and payable.
- Income from all sources must not exceed the poverty threshold as defined by the United States Department of Health & Human Services.
- Prior to submitting a petition, the petitioner must apply to the Assessor's Office to determine eligibility for assessment exemptions, meet with the Tax Collector's Office to discuss payment schedules or other programs that might resolve the debt, and also meet with Human Services Department staff to determine eligibility under Section 12-124, as well as financial or other assistance that may be appropriate.
- There were no participants in this program for Grand List 2012.
- The *deferral program* is open to residents whose town real estate tax due exceeds 8% of gross income.
- The outstanding balance on any and all mortgages on the real estate must not exceed 70% of the appraised value of the property.
- A lien will be placed on the property.
- There were 3 participants in this program for Grand List 2012 with a cost to the town of \$21,040.

**Guilford** offers two local property tax relief programs: a tax freeze program and a tax deferral program. Additionally, Guilford offers a local veterans', disabled and blind program and a handicapped motor vehicle program. Information about these programs was not reported.

- The *tax freeze program* is open to residents 65 years old or older.
- The income limits vary depending on marital status and years of residency. The income guidelines range from \$29,600 - \$95,000.
- The *tax deferral program* allows you to defer up to 75% of taxes (depending upon income) until the property is transferred or at the time of death (at which time the taxes must be repaid with interest).
- Income must not be greater than \$2,000 above the State Circuit Breaker Program guideline.
- A lien is placed on the property.

**Haddam** offers two local option property tax relief programs: a credit program and a deferral program.

- The *credit program* is open to single and to married persons with income equal to or less than \$55,000/year.
- Depending on an applicant's income and marital status, between \$500 and \$750 may be abated from his or her property tax bill per year.
- This abatement does not need to be paid back by the resident at any time.
- The *deferral program* is open to single and to married persons with income equal to or less than \$55,000/year.
- Up to 50% of property taxes may be deferred per year.
- A lien is placed on the property.

**Hamden\*** offers three local option property tax relief programs: a credit program, a freeze program and an additional town benefit.

- The *credit program* has the same age and income criteria as the State Circuit Breaker program.
- Depending on the applicant's income and marital status, between \$400 and \$600 may be abated from his or her property tax bill per year.
- There were 694 participants in this program for Grand List 2012 with a cost to the town of \$747,000.
- The *freeze program* is open to residents' age 70 years old and older and has the same income limits as the State Circuit Breaker program.
- There were no participants in this program for Grand List 2012.
- The *additional town benefit program* is available for up to 25% of the minimum of what a resident's tax bill would be without any benefits and not less than the prior year's taxes, whichever is greater.
- The program has the same age and income criteria as the State Circuit Breaker program.
- There were 678 participants in the program for Grand List 2012 with a cost to the town of \$356,000.

**Hampton** offers one local option property tax relief program: a credit program.

- This credit program has the same age and income criteria as the State Circuit Breaker program.
- There were 30 participants on this program for Grand List 2012 with a cost to the town of \$19,804.

**Hartford\*\*** has one local property tax relief program.

- This *credit program* is open to applicants who are 65 years old and older and with income equal to or less than \$45,100/year for single persons and \$51,550/year for married persons.
- Participants can receive an abatement of up to \$500 (\$1,500 for four family homes).

**Hartland** has one local option property tax program: a credit program.

- The *credit program* has the same age and income criteria as the State Circuit Breaker program.
- Up to 10% of property taxes may be abated from a bill per participant per year.
- There were 21 participants on this program for Grand List 2012 with a cost to the town of \$7,500.

**Harwinton** has one local option property tax relief program: a credit program.

- This program is open to applicants over the age 65 and has income limits set at \$5,000 over the State Circuit Breaker program.
- Information about the benefits of this program was not given.
- There were 4 participants on this program for Grand List 2012 with a cost to the town of \$400.

**Hebron** has one local option property tax relief program: an additional veterans' exemption.

- The additional veterans' exemption program has the same eligibility criteria as the state Veterans' Exemption program.
- Information about the benefits of this program were not available.
- There were 25 participants in this program for Grand List 2012 with a cost to the town of \$8,675.

**Kent** has one local option property tax relief program: a deferral program.

- Age and income criteria are the same as the State Circuit Breaker.
- Liens are placed on the property.
- There is one participant in the program for Grand List 2012 at a cost to the town of \$800.



**Killingly** offers two local option property tax relief programs: a credit program and a freeze program.

- The *credit program* has the same age and income guidelines as the State Circuit Breaker program.
- Depending on the participant's income and marital status they may receive an abatement of 5% to 25%.
- There were 323 participants on this program for Grand List 2012 with a cost to the town of \$124,131.44.
- The *freeze program* is open to residents who are at least 70 years old or older.
- Annual income must not exceed \$39,500.
- There is a four-year residency requirement.
- There were 233 participants in this program for Grand List 2012 at a cost to the town of \$56,424.

**Killingworth** has one local option property tax relief program: a credit program. Killingworth also has a local option volunteer fire and ambulance program.

- The tax credit program is open to individuals age 65 years and older with income equal to or less than \$40,000.
- Depending on income and years of residency, participants receive a tax credit of between \$100 and \$700.
- There were approximately 300 participants on this program for Grand List 2012 at a cost to the town of approximately \$97,000.

**Lebanon** \* does not offer a local option property tax relief program.

**Ledyard** has two local option property tax relief programs: a credit program and a freeze program.

- The *credit program* is open to applicants who are 65 years old or older or are disabled.
- The income limits for the program are that of the State Circuit Breaker program plus 25%.
- Depending on income, residents receive up to a 50% credit off the property tax bill. The amount of the credit of from the state program and the local program combined cannot be greater than 75% of the property tax bill.
- At the time of the survey, there were 68 participants in the program with a cost to the town of \$207,000.
- The *freeze program* income limits are the same as the State Circuit Breaker program.
- There is a one-year residency requirement.

**Lisbon** does not offer a local option property tax relief program.



**Litchfield** offers one local option property tax relief program: a local option Veterans' exemption.

- The income eligibility for this additional veterans' exemption is \$25,000 greater than the limits set for the State Circuit Breaker program.
- Veterans' may receive an additional \$10,000 exemption of their property assessment.

**Lyme** offers one local option property tax relief program: a freeze program.

- This freeze program is open to single persons with income equal to or less than \$40,000/year and to married persons with income equal to or less than \$47,500/year.
- Applicants must be at least 65 years of age when applying for benefits.
- Applicants must have lived in the house for which they will receive property tax benefits for a minimum of five years at the application time.
- No information was given about the number of participants on this program.

**Madison \*\*** has two local property tax relief programs: a credit program and a deferral program.

- The *credit program* is open to single and to married persons with income equal to or less than \$62,720/year.
- Applicants must have lived in the house for which they will receive property tax benefits for 1 year prior to application and must occupy the residence for a minimum of 250 days each year.
- If the applicant has been a resident between one and four consecutive years they may be eligible for \$100 in relief. If a resident for more than five years, the resident may be eligible for relief between \$482 and \$1,250, depending on income.
- The *deferral program* is open to single and to married persons with income equal to or less than \$62,720/year.
- Participants can defer 100% of real estate tax but cannot exceed \$6,000 in any one tax year.
- Applicants must have lived in the residence for one year prior to application and must occupy the residence for a minimum of 250 days each year.
- A lien is placed on the property with interest. The interest rate determined annually by the Board of Finance. The current interest rate is 1%.

**Manchester** offers several local option property tax relief programs: a deferral program, a credit program, a volunteer tax credit and a volunteer firefighter tax credit.

- The *deferral program* has the same age and income limits as the State Circuit Breaker program.
- Liens are placed on the property without interest.
- At the time of the survey, there were 60 participants in this program.
- The *tax credit program* has the same age and income limits as the State Circuit Breaker program.
- Depending on income, the participant receives a tax credit of between \$100 and \$400.
- There were approximately 600 participants on this program for Grand List 2012.
- The *volunteer tax credit program* has the same age and income limits as the State Circuit Breaker program.
- Participants may qualify for a tax credit if they volunteer 50 or more hours with an approved charity.
- There were 18 residents participating in this program for Grand List 2012.

**Mansfield** offers two local option property tax relief programs: a deferral program and a freeze program.

- This *deferral program's* income limits are the same as the State Circuit Breaker Program.
- A lien is put on his or her home with 5%, simple, not compounded interest.
- The deferral program has an age requirement of 65 years.
- There were 2 participants in this program for Grand List 2012 with a cost to the town of \$1,485.
- The *tax freeze program's* income limits are the same as the State Circuit Breaker program.
- The tax freeze program has an age requirement of 70 years.
- A lien is placed on the property in the amount off the total tax relief granted, plus 5% interest.
- There were 2 participants in this program for Grand List 2012 with a cost to the town of \$1,117.

**Marlborough\*** does not offer a local option property tax relief program.

**Meriden** offers two local option property tax relief programs: a tax abatement program and a deferral program.

- Both the *tax abatement* program and the *tax deferral* program have an age requirement of 65 years or requires classification as 100% disabled.
- The income limit for the tax abatement program is \$35,000. The abatement ranges from \$200 to \$500 for married couples and \$100 to \$400 for singles, depending on income.
- For the tax deferral program, 50% of property taxes may be deferred at an annual interest rate of 7.75%, with a lien placed on the property.

**Middlebury\*** does not offer a local option property tax relief program.

**Middlefield** offers several local option property tax relief programs: a credit program, a deferral program, an additional Veterans' exemption and an additional blind exemption.

- The *credit program* has the same income limits as the State Circuit Breaker program.
- The town's abatement matches that of the State Circuit Breaker program.
- This abatement does not have to be paid back by the participant at any time.
- There is a \$45,000 cap on the amount the town has made available for the credit program.
- There were 76 participants on this program for Grand List 2012 with a cost to the town of \$40,275.
- The *deferral program* has the same income requirement as the State Circuit Breaker program.
- Up to 75% of property taxes may be deferred per participant per year.
- A lien is placed on the property with an interest rate of 3%.
- At the time of the survey there was no information available as to how many people are on this program.
- The *additional veterans' exemption* has income limits that are \$18,000 higher than the state's Circuit Breaker program.
- Applicants must be eligible for the state's Veterans' exemption.
- There were 89 participants in this program for Grand List 2012 with a cost to the town of \$29,892.
- The *additional blind exemption* has the same income limits at the State Circuit Breaker program.
- At the time of the survey, there was one participant in this program.

**Middletown** has three local option property tax relief programs: a credit program, a deferral program and a freeze program.

- The *credit program* is open to residents that are 65 years old and older with income equal to or less than \$39,100 (single) or \$46,600 (couple).
- Up to 5% of a participant's property taxes may be abated per year (between \$50 and \$200).
- The *freeze program* has an asset limit of \$120,000.
- A lien is placed on the property for the deferral and freeze programs.
- There were 161 participants on this program for Grand List 2012 with a cost to the town of \$24,069.
- No information was available on the deferral program.

**Milford\*\*** has two local property tax relief programs: a credit program and an additional veterans' exemption.

- The *credit program* is open to residents who are 65 years old or older or totally disabled with incomes equal to or less than \$49,100 (single) and \$56,600 (married).
- There is a one-year residency requirement for the program.
- Each eligible applicant receives an abatement of \$600 off their property tax bill/year. The abatement amount is adjusted according to percentage of ownership.
- This abatement does not need to be paid back by the participant at any time.
- The *additional veterans' exemption* has income limits of \$59,100 (single) and \$66,600 (married). A veterans' disability pension is not counted as income.

**Monroe\*** has one local option property tax relief program: a credit program.

- The credit program is open to individuals age 65 and older or disabled with incomes equal to or less than \$60,000/year.
- Depending on income and marital status, a participant receives a percentage off their property tax bill or the participant receives a match to the State Circuit Breaker program, whichever is higher.
- If the resident qualifies for the program, they receive an additional \$5,000 exemption off the assessment.
- There were 545 participants in the program for Grand List 2012 with a cost to the town of \$375,488.

**Montville** offers one local option property tax relief program: an additional Veteran's exemption.

- Income limits are the same as the state program.
- Qualifying residents receive an additional \$10,000 exemption off of the assessment.

**Morris** does not offer a local option property tax relief program.

**Naugatuck \*** has two local property tax relief programs: a credit program and a freeze program.

- The *credit program* has the same income limits as the State Circuit Breaker program.
- Up to 25% of a participant's property taxes may be abated per year.
- This abatement does not need to be paid back by the participant at any time
- The *freeze program* is open to residents with assets equal to or less than \$125,000.
- A lien is not placed on the property.
- There were 254 participants on this program for Grand List 2012.

**New Britain** offers one local option property tax relief program: an additional veterans' exemption. An additional \$5,000 exemption is given to veterans who qualify for the state Veterans' exemption program.

**New Canaan** offers one local option property tax relief program: a credit program.

- This credit program is open to applicants age 65 and older who have incomes no greater than \$60,000/year and whose assets do not exceed \$350,000 (single) and \$450,000 (married).
- Depending on income, \$1,000-1,700 is abated.
- There were 70 participants in the program for Grand List 2012 with a cost to the town of \$99,212.

**New Fairfield\*** offers two local option property tax relief programs: a credit program and a deferral program.

- The *credit program* is open to applicants whose income is less than or equal to \$34,100 (single) and \$41,600 (married).
- For 2012, the benefit was \$1,385 (benefit increase equal to percentage increase in the budget).
- The *deferral program* is open to residents age 65 or older whose income is equal to or less than \$47,000 (single) or \$58,100 (married).
- Participants shall defer 50% of the real estate taxes owed less than all other state and local tax relief for which the applicant is eligible.
- A lien is placed on the property with a 6% simple interest rate.

**New Hartford** has one local property tax relief program: a local blind tax credit.

- Eligibility criteria for the program is the same as the State Circuit Breaker program.
- No other information was provided.

**New Haven \*** offers two local option property tax relief programs: a freeze program and a deferral program.

- The *freeze program* is open to both single and married persons with income equal to or less than \$50,000/year.
- Applicants must be 70 years of age.
- Widows who were 62 years of age at the time of their eligible spouse's death are eligible.
- There is a capacity of up to \$2,000 in savings that a participant may receive.
- Any amount over \$2,000 must be paid for by the participant, or may be deferred.
- The *deferral program* is open to older residents with an income between \$50,000 and \$75,000/year.
- A lien is put on the home at a premium interest rate.

**New London** offers one local option property tax relief program: a credit program for people who are 100% disabled.

- The income limits are the same as the State Circuit Breaker program. Applicants must be 100% disabled.
- Qualified applicants receive a \$1,000 exemption on their property tax assessment.
- There are currently 35 participants in this program with a cost to the town of \$35,000
- In 2010 New London offered a Local Option Elderly program, which was repealed due to lack of funding.

**New Milford\*** has one local property tax relief program: a credit program.

- The income limit is the same as the State Circuit Breaker, except only one half (½) of Social Security will be added to the Adjusted Gross Income from Income Tax.
- A credit of \$960 and above is given to eligible participants for the year someone becomes eligible.
- If there is a 10% increase in the assessed value of a participant's home, the tax is recalculated using the revised assessment and the current tax rate.

**Newington** offers one local option property tax relief program: a credit program.

- This credit program has the same income limits as the State Circuit Breaker program.
- Each year town government approves a specified amount available for tax relief. The amount is distributed evenly to eligible participants.
- At the time of the survey there were 510 participants on this program with a cost to the town of \$265,000.

**Newtown** has one local property tax relief program: a credit program.

- This credit program is open to persons with incomes up to \$70,000/year.
- Depending on an applicant's income, between \$800 and \$2,525 is abated from his or her property tax bill.
- After considering state benefits granted, the person must pay 25% of his or her normal tax bill in order to receive the full benefit.
- Applicants must have resided and paid real estate taxes on property in New town for at least one year, prior to making an application.
- There were 537 participants on this program for Grand List 2012.

**Norfolk** offers two local option property tax relief programs: an additional veterans' exemption and a local option ambulatory vehicles exemption.

- The *additional veterans' exemption* is open to veterans with incomes equal to or less than \$59,100 (single) or \$66,600 (married).
- Participants receive a \$20,000 exemption.
- There were 24 participants on the program for Grand List 2012 with a cost to the town of \$7,889.
- The *local option ambulatory vehicle exemption* is open to residents who use specially equipped motor vehicles.
- There were 4 participants on this program for Grand List 2012 with a cost to the town of \$781.

**North Branford** has one local option property tax relief program: a disability exemption program.

- Participants must meet social security disability requirements and be 100% disabled. There is no age restriction.
- Participants receive a \$300 exemption from their property tax bill.
- At the time of the survey, there were 262 participants in this program with a cost to the town of \$75,000.

**North Canaan** does not offer a local option property tax relief program.

**North Haven\*\*** offers one local option property tax relief program: a credit program.

- This credit program is open to applicants who are 65 years old or older or 100% disabled.
- Income limits are \$7,000 about the State Circuit Breaker program.
- There is a 2-year residency requirement.
- Participants receive a \$350 credit on their property tax bill.
- There were 536 participants on this program for Grand List 2012 with a cost to the town of \$183,899.

**North Stonington** does not offer a local option property tax relief program.

**Norwalk\*\*** offers two local option property tax relief programs: a credit program and a deferral program.

- The *credit program* is open to applicants' age 65 years old or older or who are permanently and totally disabled.
- Information about the income limits was not available
- There is a 5-year residency requirement for this program.
- Participants receive a credit of between \$750-\$1150 depending on income and marital status.
- The *deferral program* is open to residents who are age 65 or older or permanently and totally disabled.
- There is a one year residency requirement for the program.
- The market value of the property must not exceed \$715,000.
- There is an income limit for the program of \$45,000.
- A lien will be placed on the property with interest.

**Norwich\*\*** does not offer a local option property tax relief program.

**Old Lyme** does not offer a local option property tax relief program.

**Old Saybrook** offers one local option property tax relief program: a credit program.

- Age and income criteria are the same as the State Circuit Breaker program.
- The town matches the State Circuit Breaker Program's credit.
- There is a cap on the allocation in the municipal budget of \$75,000.
- There were 149 participants in the program for Grand List 2012 with a cost to the town of \$75,000.

**Orange \*** offers one local option property tax relief program: a credit program.

- This credit program is open to single and married persons with income equal to or less than \$42,000/year.
- The maximum abatement is \$425.
- This program is funded by a line-item in the budget, which is then divided by the number of qualified applicants to determine each person's potential tax credit.
- This abatement does not need to be paid back by the participant at any time.
- The total of the State and local tax abatement must not exceed 75% of annual tax per property.

**Oxford** offers one local option property tax relief program: a credit program.

- This credit program has income limits that are adjusted annually.
- The municipality matches the state program's credit. There is a \$200 limit for those that have the higher income.
- There were 76 participants on this program for Grand List 2012 with a cost to town of \$42,826.

**Plainfield** offers one local option property tax relief program: a tax credit program. The town also offers an exemption program for specially equipped or modified motor vehicles.

- The *credit program* has the same income and age criteria as the State Circuit Breaker program.
- Participants receive an additional tax credit of \$100.
- There were 12 participants on this program for Grand List 2012 with a cost to the town of \$1,645.

**Plainville** has two local property tax relief programs: a credit program and a freeze program.

- This *credit program* is open to single and married persons with income equal to or less than \$41,400/year (single) or \$46,700 (married).
- Qualifying participants receive a \$200 flat rate credit.
- This abatement does not need to be paid back by the participant at any time.
- There were 313 participants on this program for Grand List 2012 with a cost to the town of \$62,600.
- This *freeze program* is open to single and married persons who are 70 years old or older with income equal to or less than \$41,400/year (single) or \$46,700 (married).
- There is an asset limit of \$250,000.
- A lien is placed on the property
- There was one participant on this program for Grand List 2012.

**Plymouth** does not offer a local option property tax relief program.



**Pomfret** offers one local option property tax relief program: a freeze program.

- The local freeze program income limits are same as the State Circuit Breaker Program.
- The applicant must be 70 years old and have lived in Pomfret for one year.
- A lien is not placed on the property.
- There are 25 participants on this program for Grand List 2012 with a cost to the town of \$13,870.

**Portland** offers one local option property tax relief program: a deferral program.

- The deferral program income limits are \$2,000 more than the State Circuit Breaker program.
- There is a 5-year residency requirement for the program.
- A lien is placed on the property with interest.
- There were 2 participants in this program for Grand List 2012 with a cost to the town of \$5,317.

**Preston** offers one local option property tax relief program: an additional veterans' exemption program.

- The veterans' program has the same income limits as the State Circuit Breaker program.
- Information about the benefits of this program were not provided.
- There were 20 participants in this program for Grand List 2012 with a cost to the town of \$4,740.

**Prospect** offers one local option property tax relief program: a credit program.

- This credit program has the same income limits as the State Circuit Breaker program.
- Up to \$200, depending on income and number of years of residency, is abated from participant's property tax bill.
- There were 130 participants on this program for Grand List 2012 with a cost to the town of \$24,816.

**Putnam** offers one local option property tax relief program: an additional veterans exemption.

- Eligibility requirements are the same as the State Additional Veteran's Exemption program.
- Putnam offers an additional \$1,000 exemption to individuals who received the State Additional Veteran's program.

**Redding** offers one local option property tax relief program: a credit program.

- This credit program is open to residents who have lived in the house for which they plan on receiving benefits a minimum of three years.
- There are no income eligibility requirements.
- Depending on an applicant's status, a certain amount of money will be abated from his or her property tax bill each year he or she is eligible.
- This amount is determined by the Town Council, or another body within town government, each year.
- There were 675 participants on this program for Grand List 2012 with a cost to the town of \$1,632,000.

**Ridgefield** offers four local option property tax relief programs: a credit program, a deferral program, an additional veterans' credit, and additional blind credit.

- The *credit program* allows participants an abatement of a flat rate off their property tax bill each year.
- There is no income limit for this program. The applicant must have owned the property for at least one year and the property must be the person's legal residence.
- There were approximately 1,500 participants on this program for Grand List 2012 with a cost to the town of \$1,500,000.
- The *deferral program* is open to single persons and to married persons with income equal to or less than \$55,000/year.
- The participant may defer up to 100% of tax bill.
- A lien is placed on the property with 3% simple interest.
- A participant can elect to receive the tax credit and then defer the rest of the tax due.
- There were approximately 55 participants on this program for Grand List 2012.
- The *additional veterans' credit* is open to veterans with incomes equal to or less than \$45,000 (single) and \$50,000 (married).
- Eligible veterans receive an additional exemption (the specific amount of this exemption was not provided).
- There were 115 participants in this program for Grand List 2012 with a cost to the town of \$33,340.
- Ridgefield also offers an *additional blind exemption*.
- This program has the state income limits as the State Circuit Breaker program.
- There were no participants on this program for Grand List 2012.

**Rocky Hill** offers one local option property tax relief program: a freeze program.

- This freeze program is open to residents who are 70 years old or older. Income limits are the same as the State Circuit Breaker program.
- A lien is placed on the property.
- This program freezes individual taxes in the year they apply and are required to pay them on sale of the property or within 1 year of death interest-free.
- There were 33 participants on this program for Grand List 2012 with a cost to the town of \$7,971.

**Roxbury** does not offer a local option property tax relief program.

**Salem** offers one local option property tax relief program: a firefighter/EMS/Police abatement credit program.

- Participants in the active firefighters, EMS personnel and police credit program may receive a \$1,000 property tax credit.
- At the time of the survey, there were 19 participants on this program with a cost to the town of \$19,000.

**Salisbury** does not offer a local option property tax relief program.

**Scotland** does not offer a local option property tax relief program.

**Seymour** offers one local option property tax relief program: a credit program.

- This credit program is open to single and married persons with incomes no greater than \$43,500/year (single) and \$50,900/year (married).
- There is a one-year residency requirement for this program.
- A flat rate (which changes every year) is abated from each participant's property tax bill each year.
- There is \$50,000 cap on the amount of money available from the municipal budget for this program.
- This abatement does not need to be paid back by the participant at any time.
- There were 305 participants on this program for Grand List 2012 with a cost to the \$47,793.

**Sharon** does not offer a local option property tax relief program.

**Shelton** has two local property tax relief program: a credit program and a freeze program.

- This *credit program* has the same income limits as the State Circuit Breaker program
- A flat rate of \$300 is abated from each participant's property tax bill each year.
- The *freeze program* has the same income limits as the State Circuit Breaker program.
- No other information about the freeze program was collected.

**Sherman** offers one local option property tax relief program: a credit program.

- This *credit program* is open to participants who are 65 years old or older with incomes equal to or less than \$35,000 (single) and \$40,000 (married).
- Depending on the participant's income and marital status, they receive a credit on their property tax bill.
- Single participants with incomes less than \$17,500 receive a \$1,000 credit. Married participants with incomes less than \$20,000 receive a \$1,500 credit.
- There were 36 participants on this program for Grand List 2012 with a cost to the town of \$26,524
- The *additional veterans' exemption program* is open to veterans with incomes less than or equal to \$52,700 (single) and \$58,900 (married).
- There were 22 participants on this program for Grand List 2012 with a cost to the town of \$22,000.

**Simsbury\*** offers two local option property tax relief programs: a credit program and an additional veterans' exemption program.

- This *credit program* is open to single and married persons with incomes no greater than \$51,600.
- A sliding scale credit is granted between \$500 and \$1,500 depending on income.
- There is one-year residency requirement.
- There were 283 participants on this program for Grand List 2012 with a cost to the town of \$274,976.
- The *additional veterans' exemption program* is open to veterans' with incomes equal to or less than \$59,100 (single) and \$66,600 (couple).
- Information about the benefits of the program was not given.
- There were 195 participants on the program for Grand List 2012.

**Somers** offers two local option property tax relief programs: a credit program and an additional veterans' exemption.

- This *credit program* has the same income limits of \$41,600.
- There is a one year residency requirement.
- There is cap on the availability of funds for this program in the municipal budget of 1/2% of the current operating budget.
- A maximum of 75% of a participant's property tax bill may be abated.
- This abatement does not need to be paid back by the participant at any time.
- There were 121 participants on this program for Grand List 2012 with a cost to the town of \$181,236.
- The *additional veterans' exemption program* is open to veterans' with incomes equal to or less than \$34,100 (single) and \$41,600 (couple).
- Eligible veterans' receive a \$5,000 exemption.
- There were 52 participants on the program for Grand List 2012 with a cost to town of \$6,076.

**South Windsor** offers one local option property tax relief program: a local credit program.

- This credit program is open to residents who are 65 years old or older or totally disabled.
- The income guidelines are \$4,000 over the State Circuit Breaker program.
- Depending on the participant's marital status and income they receive a credit of between \$1,250 and \$150.
- There were 314 participants in this program for Grand List 2012 with a cost of \$172,185.

**Southbury** offers two local option property tax relief programs: a credit program and an additional Veterans' exemption.

- The *credit program* is open to residents who are 65 years old or older with incomes equal to or less than \$51,600.
- There is a 3-year residency requirement for the program.
- Participants eligible for the State Circuit Breaker program receive a 150% match of the State Circuit Breaker credit. Participants that have incomes over \$41,600 but less than \$51,600 receive a \$300 tax credit.
- The town has a \$500,000 cap in the municipal budget for this program.
- There were 658 participants on this program for Grand List 2012 with a cost to the town of \$346,000.
- The *additional veterans' exemption* is open to veterans with incomes equal to or less than \$44,100 (single) and \$51,600 (married).
- There were 347 participants on this program for Grand List 2012 with a cost to the town of \$97,865.

**Southington** offers one local option property tax relief program: a freeze program.

- This freeze program is open to residents who are 70 years old or older (spouse must be 62+).
- The income limit for \$32,000 (single) and \$37,000 (married).
- There is a one-year residency requirement for this program.
- A lien is placed on the property with a 5% simple, not compounded, interest rate.
- There is no asset limit for this program.
- There were 2 participants on this program for Grand List 2012 with a cost to the town of \$872.

**Sprague** does not offer a local option property tax relief program.

**Stafford** offers one local option property tax relief program: an additional veteran's exemption. Eligibility information for the additional veterans' exemption was not available.

**Stamford\*** offers two local option property tax relief programs: a credit program and a deferral program.

- For this *credit program*, single applicants may have incomes up to \$85,000, and married persons may have incomes no greater than \$100,000.
- This program has an asset limit of \$200,000.
- Depending on income level and marital status, participants may receive abatements of \$200- \$1,250 per year.
- The *deferral program* has income limits of \$65,000 (single) and \$80,000 (married).
- This program has an asset limit of \$350,000.
- A lien is placed on the property without interest.
- There were 1,076 participants on the credit and deferral programs for Grand List 2012 with a cost to the town of \$671,491.

**Sterling** does not have a local option property tax relief program.

**Stonington** does not have a local option property tax relief program. However, the assessor presented on local option programs with Stonington demographics to the Board of Finance on July 2, 2014.

**Stratford** offers two local option property tax relief programs: a credit program and a deferral program. A freeze program was removed due to lack of utilization.

- This *credit program* has income limits of \$49,400.
- There is a one-year residency requirement for the program.
- Up to 75% of an applicant's property tax may be abated per year and does not have to be paid back by the participant.
- There were approximately 1,200-1,300 participants on this program for Grand List 2012 with a cost to the town of approximately \$1.4 million.
- The *tax deferral program* has the same income limits of \$49,400.
- There is a one year residency requirement for this program.
- A lien is placed on the property with a 4.5% interest rate.
- There were approximately 20 participants on this program for Grand List 2012 with a cost to the town of \$200,000.

**Suffield** offers one local option property tax relief program: a credit program.

- This credit program has the same eligibility criteria as the State Circuit Breaker program.
- The credit benefit is a match to the state credit.
- There were 153 participants on this program for Grand List 2012 with a cost to the town of 96,093.

**Thomaston\*** does not offer a local option property tax relief program.

**Thompson** does not offer a local option property tax relief program.

**Tolland** offers two local option property tax relief programs: a freeze program and a deferral program.

- The *deferral program* is open to applicants who are 65 years old or older and who have incomes equal to or less than \$51,150.
- There is a one-year residency requirement for this program.
- The deferral program allows participants to defer a specific amount (a flat rate for everyone) of their property tax bills each year.
- A lien is placed on the property with a 6% interest rate.
- There were 7 participants on this program for Grand List 2012 with a cost to the town of \$24,066.
- The *freeze program* is open to applicants who are 65 years old or older with incomes equal to or less than \$51,150.
- The asset limit for the program is \$511,500.
- Taxes are frozen at the rate for the year for which a participant applies and is accepted for benefits.
- Participants must pay for acreage changes of property, while property taxes are frozen.
- At the time of the survey there were 60 participants on this program.
- There were 150 participants on this program for Grand List 2012 with a cost to the town of \$156,659.

**Torrington** offers one local option property tax relief program: a freeze program.

- This program is open to applicants who are 70 years old or older and has income limits the same as the State Circuit Breaker program.
- There is a \$125,000 asset limit for this program.
- There is a one-year residency requirement for this program.
- No liens are placed on the home.
- At the time of the survey there were 179 participants on this program with a cost to the town of \$61,985.

**Trumbull** offers two local option property tax relief programs: a credit program and a deferral program. The town eliminated its freeze program as of the 2012 Grand List.

- The *credit program* has income limits for both single and married applicants of \$70,000 or less.
- Depending on participants' income, they may receive annual abatements of \$315-\$1,250.
- This abatement does not have to be paid back by the participant.
- There were 960 people on this program for Grand List 2012 with a cost to the town of \$1.2 million.
- The *deferral program* has the same income requirements as the credit program.
- A participant may defer up to 75% of his or her taxes.
- The deferred amount does not have to be repaid until the home is sold or transferred to a new owner. A lien is placed on the property with a 3% interest rate.
- There were 150 participants on this program for Grand List 2012 with a cost to the town \$700,000.

**Union** does not have a local option property tax relief program.

**Vernon\*** has as a least two local property tax relief programs: a credit program and a freeze program. No other information about these programs was available.

**Voluntown \*** does not offer a local option property tax relief program.

**Wallingford \*** has one local option property tax relief program: a deferral program.

- This deferral program has the same income limits as the State Circuit Breaker program.
- Up to 100% of a participant's property taxes may be deferred per year.
- A lien is placed on the property without interest. Taxes can be paid without interest up to 6 months from the date of sale of the property or from date of death of property owner.

**Warren** does not offer a local option property tax relief program.

**Washington** offers one local option property tax relief program: a credit program.

- This credit program has the same age criteria as the State Circuit Breaker. Income criteria is \$2,000 greater than the income criteria for the State Circuit Breaker program.
- There is a 3-year residency requirement.
- There is a \$20,000 cap on the amount allocated in the municipal budget for this program.
- There were 52 participants on this program for Grand List 2012 with a cost to the town of \$20,000.

**Waterbury** will be offering a local credit program starting with the 2013 Grand List. The credit program will provide a \$150 tax credit to any property that qualifies for the State Circuit Breaker program.

**Waterford** offers one local option property tax relief program: a credit program.

- This credit program provides participants that qualify for the State Circuit Breaker program with an additional \$225 tax credit.
- The age and income criteria are the same as the State Circuit Breaker program.
- There is a one-year residency requirement.
- There were 372 participants on this program for Grand List 2012 with a cost to the town of \$80,970.

**Watertown** offers one local option property tax relief program: a credit program

- This credit program has the same income limits of \$45,000.
- There is a one-year residency requirement for the program.
- If the participant owns the property entirely, then the participant can receive a \$225 reduction in taxes. The reduction is prorated if it is a partial ownership.
- This abatement does not need to be paid back by the participant at any time.
- There were 350 participants on this program for Grand List 2012.

**West Hartford** offers three local option property tax relief programs: a credit program, a freeze program and an additional veterans' exemption.

- The *credit program* is open to homeowners who have incomes equal to or less than \$22,900.
- There is a one-year residency requirement for the program.
- This program matches the amount given from the State Circuit Breaker Program.
- There were 227 participants on this program for Grand List 2012 with a cost to the town of \$190,532.
- The *freeze program* is open to applicant's age 70 years old or older and has the same income limits as the State Circuit Breaker.
- There is a one-year residency requirement for this program.
- A lien is not placed on the property.
- There were 339 participants on this program for Grand List 2012 with a cost to the town of \$338,801.
- The *additional veterans' exemption* is open to veterans' with incomes equal to or less than \$59,100 (single) and \$66,600 (married).
- Eligible veterans' receive an assessment reduction of \$10,000 or 10% of the assessment whichever is greater.
- There were 488 participants in this program for Grand List 2012 with a cost to the town of 291,393.

**West Haven\*** does not offer a local option property tax relief program.



**Westbrook** offers one local option property tax relief program: a freeze program.

- The freeze program is open to applicants age 65 years old or older with income equal to or less than \$58,000.
- If the applicant is eligible for the State Circuit Breaker program and they are 65 years old or older, taxes will be frozen and the forgiven taxes do not have to be repaid when the property is sold.
- If the applicant's income is over the State Circuit Breaker income limit but below \$58,000, the participant's taxes can be frozen but a lien will be placed on the home and the taxes must be repaid to the town when the property is sold.
- There were 175 participants on this program for Grand List 2012 with a cost to the town of \$38,933.

**Weston\*** has two local property tax relief programs: a credit program and a deferral program.

- The *local credit program* allows a person to abate up to 75% of his or her property taxes per year.
- This amount does not have to be paid back by the participant.
- The *deferral program* allows a participant to defer anywhere between 60% and 75% of his or her property taxes per year.
- There is a lien put on the home, plus interest.
- At the time of the survey there was no information as to income guidelines for each of these programs.

**Westport\*** offers two local option property tax relief programs: a credit program, and a deferral program.

- The *local credit program* is open to single and married persons with incomes no greater than \$55,000 per year.
- Between \$1000 and \$3500 is exempted from the property value.
- The *deferral program* is open to single and married persons with incomes no greater than \$100,000 per year.
- Participants with incomes no greater than \$75,000 may defer up to 100% of taxes.
- Participants with an income between \$75,000-\$100,000 may defer the tax increase only.
- A lien is placed on the property with a simple (non-compounding) interest rate of 4%.

**Wethersfield** offers one local option property tax relief program: a credit program.

- This credit program is open to single and married persons with incomes no greater than \$40,000/year.
- Up to 15% of a participant's property tax bill may be abated, with a maximum benefit of \$500.
- This abatement does not need to be paid back by the participant at any time.
- There were 461 participants on this program for Grand List 2012 with a cost to the town of \$217,351.

**Willington** offers one local option property tax relief program: an additional veterans' exemption.

- This additional veterans' exemption has the same criteria as the state program.
- This local option provides a \$1,000 Assessment Exemption for qualified applicants.
- At the time of the survey there were 12 participants in this program with a cost to the town of \$292.

**Wilton\*\*** has two local property tax relief programs: a credit program and a deferral program.

- The *local credit program* is open to single and married persons with incomes no greater than \$79,000 per year.
- There is one-year residency requirement for this program.
- Credits up to \$4000 are provided annually, depending on participants' income.
- The *local deferral program* is open to single and married persons with incomes no greater than \$79,000 per year.
- There is one-year residency requirement for this program.
- Participants with incomes up to \$75,000 may defer up to 100% of tax.
- A lien is put on the participant's home with an interest rate at 2.5%.
- Any person qualifying for both the tax credit and the tax deferral may utilize both the tax credit and the tax deferral for any given fiscal year. If a person elects to do this, the tax bill will be reduced first by all property tax credits then the deferral can be applied to the remainder of the bill.
- There were 303 participants on these programs for Grand List 2012 with a cost to the town of \$1,085,941.

**Winchester \*** offers three local option property tax relief programs: a credit program, a deferral program and a freeze program.

- The *credit program* has the same income limits as the State Circuit Breaker Program.
- The local program will match the credit given through the State Circuit Breaker Program.
- The *deferral program* has the same income requirements as the State Circuit Breaker program.
- The deferral is be 25% of tax due less amounts received under state tax relief programs.
- There is a lien placed on the property.
- The *freeze program's* income requirement is the same as the State Circuit Breaker program.
- An applicant cannot have assets exceeding \$125,000, excluding the residence for which relief is sought.
- A lien is placed on the property.

**Windham** has one local option property tax relief program: a credit program.

- This credit program has the same income limits as the State Circuit Breaker program.
- A flat rate of \$150 is abated from each participant's property tax bill each year.

**Windsor** offers one local option property tax relief program: a credit program.

- This credit program is open to applicants who are 65 years or older with incomes equal to or less than \$43,500.
- An additional 40% of state benefit is credited to the participant.
- This abatement does not need to be paid back by the participant at any time.
- There were 393 participants on this program for Grand List 2012 with a cost to the town of \$65,000.

**Windsor Locks** offers one local property tax relief program: a credit program.

- This credit program has the same income limits as the State Circuit Breaker program.
- Up to 75% of a participant's property tax bill may be abated each year.
- This abatement does not need to be paid back by the participant at any time.
- There were 236 participants on this program for Grand List 2012 with a cost to the town of \$74,536.

**Wolcott** does not offer a local option property tax relief program.

**Woodbridge** offers two local option property tax relief programs: a credit program and an additional veteran's program.

- The *credit program* is open to applicants who are age 65 years old and older with incomes equal to or less than \$70,720.
- There is a one-year residency requirement for this program.
- There is \$200,000 cap on the amount allocated in the municipal budget for this program.
- There were 138 participants on this program for Grand List 2012 with a cost to the town of \$172,667.
- The *additional veterans' exemption* is open to veteran's age 65 years and older who have incomes equal to or less than \$59,100 (single) or \$66,600 (married).
- There are 69 participants on this program for Grand List 2012 with a cost to town of \$26,767.

**Woodbury** offers one local property tax relief program: a credit program.

- This credit program is open to individuals with incomes no greater than \$43,500/year.
- There is a three-year residency requirement for this program.
- Benefits are based on the State Circuit Breaker with a maximum benefit of \$200.
- There were 121 participants on this program for Grand List 2012 with a cost to the town of \$75,297.

**Woodstock** does not offer a local option property tax relief program.

## Town-by-Town Summary of Participation in State-Mandated Programs

This series of tables, lists the extent of participation in certain state-mandated property tax relief programs. These programs are: the State Circuit Breaker Program, various veteran's exemptions programs (collectively listed as "Veterans' Exemption"), the exemption for the totally disabled, and Connecticut's previous tax freeze program, which has been closed to new enrollees since 1979. Towns are listed in the table alphabetically.

Town	State Circuit Breaker Program		Veterans' Exemption		Totally Disabled Exemption	
	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012
Andover	26	\$12,524.24	11	\$1,268.23	16	\$433.77
Ansonia	252	\$138,882.74	125	\$29,582.93	84	\$2,952.43
Ashford	40	\$19,464.29	20	\$1,659.76	38	\$1,087.54
Avon	175	\$79,858.55	75	\$4,582.87	44	\$1,020.11
Barkhamsted	36	\$20,482.73	18	\$2,713.76	12	\$235.12
Beacon Falls	115	\$51,758.70	44	\$11,955.59	63	\$1,798.78
Berlin	220	\$111,693.21	174	\$12,485.97	104	\$2,610.87
Bethany	67	\$31,843.09	44	\$5,530.66	9	\$234.72
Bethel	252	\$125,430.36	134	\$10,069.46	81	\$22,248.04
Bethlehem	62	\$31,587.30	25	\$3,410.34	6	\$108.37
Bloomfield	256	\$137,463.85	74	\$11,483.25	50	\$1,565.96
Bolton	64	\$31,702.96	27	\$4,884.04	26	\$709.22
Bozrah	42	\$24,399.39	20	\$1,768.27	15	\$346.92
Branford	419	\$216,565.16	226	\$27,198.58	122	\$2,750.67
Bridgeport	1177	\$711,591.52	366	\$33,195.87	454	\$16,935.55
Bridgewater	28	\$14,710.85	12	\$1,932.00	7	\$107.93
Bristol	670	\$345,139.07	451	\$31,648.27	440	\$12,838.61
Brookfield	207	\$100,102.14	87	\$8,613.21	66	\$1,521.78
Brooklyn	93	\$49,835.62	54	\$5,069.31	41	\$837.71
Burlington	82	\$40,433.06	26	\$1,390.84	17	\$411.90
Canaan (Falls Village)	20	\$13,915.41	8	\$1,397.79	4	\$75.77
Canterbury	81	\$36,709.76	37	\$6,594.62	38	\$783.88
Canton	118	\$61,127.73	47	\$2,418.44	35	\$829.83
Chaplin	36	\$19,076.53	11	\$393.15	12	\$345.33
Cheshire	356	\$17,0940.32	186	\$11,973.47	73	\$1,823.80
Chester	45	\$21,723.69	20	\$2,398.83	11	\$232.07
Clinton	228	\$11,9859.94	84	\$17,050.82	49	\$1,097.81
Colchester	91	\$48,325.53	63	\$7,960.42	70	\$1,894.18
Colebrook	19	\$9,360.23	10	\$3,731.01	10	\$238.77
Columbia	64	\$37,000.00	25	\$2,859.77	32	\$788.81

Town	State Circuit Breaker Program		Veterans' Exemption		Totally Disabled Exemption	
	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012
Cornwall	28	\$13,633.65	4	\$443.62	10	\$120.98
Coventry	117	\$63,265.56	72	8352.72	59	\$1,453.96
Cromwell	149	\$75,968.00	70	\$4,359.09	31	\$839.88
Danbury	888	\$393,667.36	369	\$22,815.84	191	\$4,473.98
Darien	126	\$72,078.16	48	\$2,041.36	16	\$185.66
Deep River	65	\$41,087.90	32	\$3,518.89	13	\$287.26
Derby	188	\$100,000.08	81	\$24,953.39	113	\$3,117.37
Durham	93	\$41,040.31	50	\$13,617.72	30	\$863.27
East Granby	53	\$24,325.42	23	\$4,367.76	6	\$149.08
East Haddam	113	\$64,996.82	55	\$5,290.52	28	\$641.66
East Hampton	86	\$45,252.69	43	\$4,773.57	51	\$1,266.99
East Hartford	759	\$417,637.44	416	\$45,798.24	296	\$11,648.11
East Haven	577	\$312,684.61	263	\$82,754.79	183	\$5,126.56
East Lyme	217	\$117,895.91	114	\$25,132.52	62	\$1,275.52
East Windsor	157	\$77,824.27	100	\$6,733.07	70	\$1,860.28
Eastford	29	\$14,719.76	6	\$431.88	6	\$113.66
Easton	68	\$34,162.74	26	\$7,955.73	5	\$103.27
Ellington	147	\$75,395.30	76	\$17,492.02	64	\$1,601.42
Enfield	656	\$337,137.24	309	\$41,922.82	179	\$4,846.63
Essex	55	\$30,148.62	26	\$3,050.20	10	\$184.05
Fairfield	924	\$469,508.19	375	\$170,334.51	188	\$4,074.04
Farmington	279	\$156,463.53	94	\$5,306.71	41	\$869.50
Franklin	28	\$15,467.50	14	\$1,245.31	9	\$189.78
Glastonbury	303	\$143,110.69	141	\$12,081.02	84	\$2,676.90
Goshen	34	\$17,965.29	27	\$2,349.66	15	\$253.75
Granby	133	\$77,649.26	51	\$7,172.28	41	\$1,258.19
Greenwich	325	\$186,133	148	\$27,870.85	31	\$315.19
Griswold	82	\$38,813.59	38	\$8,806.36	48	\$1,123.77
Groton	276	\$127,882.57	230	\$10,626.13	135	\$2,440.96
Guilford	308	\$154,038.34	144	\$14,401.34	95	\$1,970.78

Town	State Circuit Breaker Program		Veterans' Exemption		Totally Disabled Exemption	
	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012
Haddam	93	\$47,263.79	43	\$5,477.82	31	\$883.11
Hamden	745	\$292,456.44	372	\$138,603.48	262	\$9,408.81
Hampton	30	\$17,304.94	21	\$1,043.27	22	\$461.15
Hartford	640	\$337,119.12	106	\$55,050.19	150	\$9,810.16
Hartland	23	\$10,472.18	7	\$976.02	8	\$172.69
Harwinton	65	\$38,418.02	23	\$1,575.81	18	\$390.14
Hebron	53	\$28,301.71	27	\$3,848.41	26	\$794.90
Kent	30	\$16,664.12	12	\$718.40	8	\$114.58
Killingly	310	\$157,535.86	196	\$9,178.56	211	\$3,926.70
Killingworth	111	\$37,953.24	51	\$5,714.97	17	\$367.41
Lebanon	56	\$32,848.24	25	\$3,427.55	31	\$652.78
Ledyard	138	\$68,115.92	76	\$4,370.69	47	\$1,167.76
Lisbon	56	\$22,032.23	32	\$2,804.68	32	\$546.97
Litchfield	107	\$55,407.83	72	\$3,627.76	22	\$438.07
Lyme	44	\$22,014.80	5	\$334.63	-	-
Madison	210	\$101,727.88	95	\$23,393.36	31	\$574.88
Manchester	575	\$294,334.21	280	\$74,765.01	234	\$7,750.72
Mansfield	111	\$43,610.43	57	\$6,607.43	54	\$1,329.79
Marlborough	37	\$21,477.98	11	\$914.48	20	\$569.13
Meriden	841	\$454,593.84	389	\$60,138.67	461	\$14,232.29
Middlebury	74	\$38,996.20	41	\$4,750.60	37	\$940.82
Middlefield	81	\$39,901.85	61	\$9,516.86	19	\$556.45
Middletown	437	\$221,916.10	161	\$9,958.56	141	\$3,486.58
Milford	1052	\$488,214.19	606	\$148,037.87	261	\$6,020.14
Monroe	336	\$171,203.90	163	\$11,004.40	84	\$2,331.01
Montville	233	\$105,632.23	133	\$3,430.90	138	\$9,169.45
Morris	23	\$12,541.28	9	\$171.68	3	\$248.39
Naugatuck	421	\$217,138.59	497	\$19,390.09	263	\$42,772.04
New Britain	746	\$400,534.79	273	\$28,339.76	246	\$9,338.40
New Canaan	57	\$29,300.89	12	\$154.26	20	\$1,388.76

Town	State Circuit Breaker Program		Veterans' Exemption		Totally Disabled Exemption	
	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012
New Fairfield	163	\$84,158.52	75	\$16,519.37	65	\$1,473.12
New Hartford	64	\$34,898.08	22	\$483.62	20	\$3,148.75
New Haven	772	\$434,349.56	266	\$52,426.83	304	\$11,230.71
New London	173	\$104,478.67	99	\$6,380.51	80	\$2,096.65
New Milford	365	\$133,962.55	97	\$11,615.89	107	\$2,462.98
Newington	524	\$273,333.15	198	\$28,376.10	175	\$5,284.69
Newtown	334	\$156,866.11	123	\$17,306.62	73	\$2,143.07
Norfolk	17	\$8,266.53	8	\$773.28	14	\$249.41
North Branford	235	\$112,940.90	104	\$13,159.68	93	\$2,377.76
North Canaan	43	\$28,853.98	12	\$585.12	14	\$314.54
North Haven	394	\$214,469.36	135	\$3,378.00	275	\$31,996.18
North Stonington	68	\$38,720.02	32	\$7,832.21	21	\$473.66
Norwalk	949	\$476,287.18	13	\$3,139.47	144	\$2,268.62
Norwich	407	\$216,737.39	244	\$16,584.47	155	\$4,087.59
Old Lyme	61	\$35,323.28	31	\$3,859.36	11	\$187.05
Old Saybrook	141	\$70,451.79	48	\$9,610.16	25	\$348.20
Orange	169	\$81,206.43	79	\$14,676.74	25	\$698.68
Oxford	79	\$41,251.79	28	\$6,814.94	51	\$1,155.74
Plainfield	202	\$109,361.66	119	\$7,057.47	120	\$3,123.38
Plainville	315	\$146,340.77	159	\$22,861.51	146	\$4,242.84
Plymouth	157	\$89,379.33	73	\$10,186.84	83	\$2,686.10
Pomfret	39	\$20,262.94	26	\$5,481.59	20	\$419.21
Portland	119	\$67,109.00	57	\$7,757.44	32	\$860.97
Preston	48	\$23,532.54	17	\$861.05	16	\$354.98
Prospect	132	\$78,353.44	77	\$18,808.55	41	\$1,039.09
Putnam	147	\$72,724.93	74	\$3,234.58	99	\$1,835.51
Redding	42	\$23,510.11	19	\$1,273.21	10	\$280.58
Ridgefield	117	\$58,654.01	79	\$4,294.96	43	\$951.54
Rocky Hill	224	\$113,260.06	78	\$9,969.24	45	\$1,078.07
Roxbury	22	\$13,413.07	11	\$516.39	9	\$105.46

Town	State Circuit Breaker Program		Veterans' Exemption		Totally Disabled Exemption	
	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012	Number of Recipient Households	Reimbursement to Town for Grand List 2012
Salem	40	\$14,511.17	16	\$3,624.60	8	\$212.16
Salisbury	32	\$12,678.63	14	\$1,272.73	10	\$91.63
Scotland	12	\$7,606.78	7	\$901.28	20	\$529.87
Seymour	252	\$128,280.38	145	\$20,268.62	96	\$2,784.89
Sharon	36	\$19,058.37	14	\$2,281.97	4	\$41.23
Shelton	519	\$292,682.14	327	\$31,432.29	215	\$4,245.83
Sherman	33	\$21,596.89	8	\$1,617.12	9	\$133.60
Simsbury	163	\$80,646.30	79	\$5,941.80	51	\$1,675.60
Somers	117	\$69,039.25	51	\$11,125.12	27	\$576.53
South Windsor	302	\$148,280.96	108	\$15,882.78	60	\$1,839.66
Southbury	542	\$195,937.52	281	\$15,147.82	63	\$1,494.00
Southington	669	\$321,424.49	456	\$54,803.72	228	\$5,492.05
Sprague	17	\$8,171.42	13	\$2,682.60	14	\$370.05
Stafford	179	\$94,779.66	108	\$34,259.90	104	\$3,145.82
Stamford	716	\$383,777.70	265	\$25,929.75	127	\$264.77
Sterling	37	\$23,587.99	7	\$1,638.00	18	\$971.37
Stonington	238	\$119,776.16	117	\$19,246.92	97	\$1,751.56
Stratford	1088	\$545,668.28	640	\$152,730.69	284	\$8,870.02
Suffield	153	\$95,092.11	72	\$8,388.60	54	\$1,241.39
Thomaston	106	\$63,323.05	48	\$9,939.00	30	\$875.16
Thompson	185	\$85,029.40	98	\$18,820.06	122	\$2,411.50
Tolland	140	\$95,092.11	59	\$8,388.60	58	\$1,649.16
Torrington	637	\$334,446.32	387	\$30,350.58	245	\$7,553.79
Trumbull	520	\$246,648.45	247	\$35,162.34	116	\$3,390.87
Union	3	\$1,342.37	1	\$419.39	1	\$21.47
Vernon	272	\$142,746.17	126	\$21,034.70	99	\$3,117.72
Voluntown	29	\$15,783.46	14	\$2,596.71	16	\$271.59
Wallingford	568	\$281,265.58	366	\$44,457.48	180	\$4,127.31
Warren	22	\$10,797.33	10	\$1,275.79	4	\$48.99
Washington	47	\$23,404.17	14	\$1,078.46	13	\$134.58





# Examples of Local **Optional** Tax Relief CREDIT programs

Town	Annual Budget	Optional Tax relief funding	%
Fairfield	\$291,000,000	\$3.8 - \$5.0 MM	0.013 -0.017%
Redding	\$48,000,000	\$1.6 MM	0.03%
Ridgefield	\$139,000,000	\$1.5 MM	0.010%
Stratford	\$195,000,000	\$1.4 MM	0.007%
Newtown	\$114,000,000	\$1.6 MM	0.014%

#####

**Notes:**

Typical local Optional Tax Relief Programs are of three basic types:

**1) Credit programs**

- Some are not needs based (Ridgefield...)
- Some are not age based (Brookfield...)
- Residence requirements vary from 1 to 10 years
- Some have graduated benefits based on length of residence (Madison...)

**2) Deferral programs**

- Differ greatly in income and age requirements
- Some charge interest on deferred tax; some do not
- Some place liens on property (Clinton)

**3) Freeze programs**

- Some place a lien on property; some do not (Durham, Easton)
- Some create other conditions to capture unpaid tax

BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

Attachment C

Newtown

Fiscal Year 2016-2017

12/05/2016

	Org Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-11-100-5110-0000 SALARIES & WAGES - FULL TIME	\$154,374.00	\$0.00	\$154,374.00	\$0.00	\$65,986.08	\$88,387.92	42.74%
1-101-11-100-5210-0000 GROUP INSURANCE	\$23,128.00	\$0.00	\$23,128.00	\$0.00	\$22,703.67	\$424.33	98.17%
1-101-11-100-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$12,345.00	\$0.00	\$12,345.00	\$0.00	\$5,087.01	\$7,257.99	41.21%
1-101-11-100-5230-0000 RETIREMENT CONTRIBUTIONS	\$9,421.00	\$0.00	\$9,421.00	\$0.00	\$9,421.00	\$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	\$4,023.66	\$3,976.34	50.30%
1-101-11-100-5350-0000 PROF SVS - LEGAL	\$200,000.00	\$0.00	\$200,000.00	\$38,567.57	\$74,730.39	\$86,702.04	56.65%
1-101-11-100-5590-0000 DUES, TRAVEL & EDUCATION	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$158.12	\$2,841.88	5.27%
1-101-11-100-5611-0000 OFFICE SUPPLIES	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$468.44	\$3,031.56	13.38%
1-101-11-100-5900-0000 OTHER EXPENDITURES	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$2,631.90	\$1,368.10	65.80%
100 SELECTMEN	\$414,268.00	\$3,500.00	\$417,768.00	\$38,567.57	\$185,210.27	\$193,990.16	53.57%
1-101-11-105-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$2,295.00	\$0.00	\$2,295.00	\$0.00	\$1,289.81	\$1,005.19	56.20%
1-101-11-105-5430-0000 REPAIR & MAINTENANCE SERVICES	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$516.32	\$4,483.68	10.33%
1-101-11-105-5443-0000 COPIER LEASING	\$40,000.00	\$0.00	\$40,000.00	\$25,339.52	\$14,019.33	\$641.15	98.40%
1-101-11-105-5531-0000 POSTAGE	\$5,000.00	\$0.00	\$5,000.00	\$14,213.47	\$21,915.48	\$18,871.05	65.69%
1-101-11-105-5540-0000 ADVERTISING	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$4,741.62	\$13,258.38	26.34%
1-101-11-105-5590-0000 MEETING CLERKS	\$50,000.00	\$0.00	\$50,000.00	\$2,125.00	\$17,910.00	\$29,965.00	40.07%
1-101-11-105-5611-0000 OFFICE SUPPLIES	\$59,500.00	(\$59,500.00)	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
105 SELECTMEN - OTHER	\$229,795.00	(\$59,500.00)	\$170,295.00	\$41,677.99	\$60,392.56	\$68,224.45	59.94%
1-101-11-108-5110-0000 SALARIES & WAGES - FULL TIME	\$62,926.00	\$0.00	\$62,926.00	\$0.00	\$26,622.53	\$36,303.47	42.31%
1-101-11-108-5210-0000 GROUP INSURANCE	\$18,245.00	\$0.00	\$18,245.00	\$0.00	\$18,063.38	\$181.62	99.99%
1-101-11-108-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$4,814.00	\$0.00	\$4,814.00	\$0.00	\$1,939.47	\$2,874.53	40.29%
1-101-11-108-5230-0000 RETIREMENT CONTRIBUTIONS	\$3,975.00	\$0.00	\$3,975.00	\$0.00	\$5,422.06	(\$1,447.06)	136.40%
1-101-11-108-5310-0000 PROF SVS - OFFICIAL/ADMINISTRATIVE	\$30,000.00	\$0.00	\$30,000.00	\$380.00	\$8,225.00	\$21,395.00	28.68%
1-101-11-108-5320-0000 PROF SVS - PROFESSIONAL	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$4,605.00	\$395.00	92.10%
108 HUMAN RESOURCES	\$124,960.00	\$0.00	\$124,960.00	\$380.00	\$64,877.44	\$59,702.56	52.22%
1-101-11-110-5110-0000 SALARIES & WAGES - FULL TIME	\$200,372.00	\$0.00	\$200,372.00	\$0.00	\$91,433.69	\$108,938.31	45.63%
1-101-11-110-5210-0000 GROUP INSURANCE	\$79,093.00	\$0.00	\$79,093.00	\$0.00	\$77,906.92	\$1,186.08	98.50%
1-101-11-110-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$15,328.00	\$0.00	\$15,328.00	\$0.00	\$7,010.38	\$8,317.62	45.74%
1-101-11-110-5230-0000 RETIREMENT CONTRIBUTIONS	\$11,275.00	\$0.00	\$11,275.00	\$0.00	\$7,525.00	\$3,750.00	66.74%
1-101-11-110-5301-0000 FEES & PROFESSIONAL SVS (CSW)	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,059.65	\$940.35	68.66%
1-101-11-110-5580-0000 DUES, TRAVEL & EDUCATION	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	0.00%
1-101-11-110-5611-0000 OFFICE SUPPLIES	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$729.30	\$270.70	72.93%
1-101-11-110-5800-0000 OTHER EXPENDITURES (CSW)	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$1,941.03	\$1,058.97	64.70%
1-101-11-110-5810-0000 CONTRIBUTIONS TO INDIVIDUALS	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$382.00	\$3,618.00	9.55%
110 SOCIAL SERVICES	\$316,168.00	\$1,000.00	\$317,168.00	\$0.00	\$188,987.97	\$128,180.03	59.59%
1-101-11-140-5110-0000 SALARIES & WAGES - FULL TIME	\$215,862.00	\$0.00	\$215,862.00	\$0.00	\$89,295.60	\$126,566.40	41.37%
1-101-11-140-5115-0000 SALARIES & WAGES - PART TIME	\$12,500.00	(\$350.00)	\$12,150.00	\$0.00	\$5,134.00	\$7,016.00	42.26%
1-101-11-140-5117-0000 SALARIES & WAGES - SEASONAL	\$4,600.00	\$350.00	\$4,950.00	\$0.00	\$4,946.52	\$3.48	99.99%
1-101-11-140-5130-0000 SALARIES & WAGES - OVER TIME	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$2,960.60	\$39.40	98.69%

Distributed to depts

\*\*\* Blue highlighted items = new employee defined contribution amounts (not budgeted)



BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

12/05/2016

Newtown

Fiscal Year 2016-2017

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-11-140-5210-0000 GROUP INSURANCE	\$91,362.00	\$0.00	\$91,362.00	\$0.00	\$89,933.51	\$1,428.49	98.44%
1-101-11-140-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$18,051.00	\$0.00	\$18,051.00	\$0.00	\$7,746.78	\$10,304.22	42.92%
1-101-11-140-5230-0000 RETIREMENT CONTRIBUTIONS	\$13,637.00	\$0.00	\$13,637.00	\$0.00	\$13,637.00	\$0.00	100.00%
1-101-11-140-5580-0000 DUES, TRAVEL & EDUCATION	\$750.00	\$0.00	\$750.00	\$0.00	\$70.00	\$680.00	9.33%
1-101-11-140-5611-0000 OFFICE SUPPLIES	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$642.73	\$4,357.27	12.85%
140 TAX COLLECTOR	\$359,762.00	\$5,000.00	\$364,762.00	\$0.00	\$214,366.74	\$150,395.26	58.77%
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 CONTRIBUTIONS	\$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%
1-101-11-150-5380-0000 DUES, TRAVEL & EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
150 PURCHASING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-170-5110-0000 SALARIES & WAGES - FULL TIME	\$184,192.00	\$0.00	\$184,192.00	\$0.00	\$77,926.97	\$106,265.03	42.31%
1-101-11-170-5210-0000 GROUP INSURANCE	\$67,944.00	\$0.00	\$67,944.00	\$0.00	\$67,139.57	\$804.43	98.82%
1-101-11-170-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$14,091.00	\$0.00	\$14,091.00	\$0.00	\$5,910.97	\$8,180.03	41.95%
1-101-11-170-5230-0000 RETIREMENT CONTRIBUTIONS	\$11,318.00	\$0.00	\$11,318.00	\$0.00	\$11,318.00	\$0.00	100.00%
1-101-11-170-5310-0000 PROF SVS - OFFICIAL /ADMINISTRATIVE	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.00%
1-101-11-170-5550-0000 PRINTING, BINDING & MICROFILMING	\$33,000.00	\$0.00	\$33,000.00	\$14,924.41	\$10,134.86	\$7,940.73	75.94%
1-101-11-170-5380-0000 DUES, TRAVEL & EDUCATION	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$970.00	\$1,530.00	38.80%
1-101-11-170-5611-0000 OFFICE SUPPLIES	\$0.00	\$4,000.00	\$4,000.00	\$425.03	\$889.08	\$2,685.89	32.85%
170 TOWN CLERK	\$313,545.00	\$4,000.00	\$317,545.00	\$15,349.44	\$174,289.45	\$127,906.11	59.72%
1-101-11-180-5110-0000 SALARIES & WAGES - FULL TIME	\$63,955.00	\$0.00	\$63,955.00	\$0.00	\$27,058.24	\$36,896.76	42.31%
1-101-11-180-5115-0000 SALARIES & WAGES - PART TIME	\$21,420.00	\$0.00	\$21,420.00	\$0.00	\$9,519.53	\$11,900.47	44.44%
1-101-11-180-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$7,526.00	\$0.00	\$7,526.00	\$0.00	\$2,911.48	\$4,614.52	38.69%
1-101-11-180-5380-0000 PROF SVS - ELECTION	\$47,700.00	\$0.00	\$47,700.00	\$100.00	\$36,952.17	\$10,647.83	77.68%
1-101-11-180-5430-0000 REPAIR & MAINTENANCE SERVICES	\$2,100.00	\$0.00	\$2,100.00	\$0.00	\$2,000.00	\$100.00	95.24%
1-101-11-180-5580-0000 DUES, TRAVEL & EDUCATION	\$6,450.00	\$0.00	\$6,450.00	\$0.00	\$1,390.40	\$5,059.60	21.56%
1-101-11-180-5611-0000 OFFICE SUPPLIES	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$572.97	\$1,427.03	28.65%
180 REGISTRARS	\$149,151.00	\$2,000.00	\$151,151.00	\$100.00	\$80,404.79	\$70,646.21	53.26%
1-101-11-190-5110-0000 SALARIES & WAGES - FULL TIME	\$169,003.00	\$0.00	\$169,003.00	\$0.00	\$71,325.40	\$97,677.60	42.20%
1-101-11-190-5115-0000 SALARIES & WAGES - PART TIME	\$39,600.00	\$0.00	\$39,600.00	\$0.00	\$5,741.78	\$33,858.22	14.50%
1-101-11-190-5130-0000 SALARIES & WAGES - OVERTIME	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$945.27	\$2,054.73	31.51%
1-101-11-190-5210-0000 GROUP INSURANCE	\$50,211.00	\$0.00	\$50,211.00	\$0.00	\$49,364.92	\$846.08	98.31%
1-101-11-190-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$15,958.00	\$0.00	\$15,958.00	\$0.00	\$6,034.64	\$9,923.36	37.82%
1-101-11-190-5230-0000 RETIREMENT CONTRIBUTIONS	\$13,178.00	\$0.00	\$13,178.00	\$0.00	\$13,178.00	\$0.00	100.00%
1-101-11-190-5290-0000 OTHER EMPLOYEE BENEFITS	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	0.00%
1-101-11-190-5370-0000 PROF SVS - AUDIT	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.00%
1-101-11-190-5380-0000 DUES, TRAVEL & EDUCATION	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$340.00	\$4,660.00	6.80%
1-101-11-190-5611-0000 OFFICE SUPPLIES	\$0.00	\$4,800.00	\$4,800.00	\$48.00	\$1,815.90	\$2,936.10	38.83%

2017/18 ?

**BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET**

Newtown

12/05/2016  
Fiscal Year 2016-2017

	Orig Budget	Transfers	Adj/ Approp	Encumbered	Ytd Expended	Balance	%Exp
190 TAX ASSESSOR	\$299,600.00	\$4,800.00	\$304,400.00	\$48.00	\$148,745.91	\$155,606.09	48.88%
1-101-11-200-5110-0000 SALARIES & WAGES - FULL TIME	\$371,219.00	\$0.00	\$371,219.00	\$0.00	\$147,411.97	\$223,807.03	39.71%
1-101-11-200-5210-0000 GROUP INSURANCE	\$91,554.00	\$0.00	\$91,554.00	\$0.00	\$89,625.37	\$1,928.63	97.89%
1-101-11-200-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$26,486.00	\$0.00	\$26,486.00	\$0.00	\$10,197.93	\$16,288.07	38.50%
1-101-11-200-5230-0000 RETIREMENT CONTRIBUTIONS	\$33,451.00	\$0.00	\$33,451.00	\$0.00	\$33,451.00	\$0.00	100.00%
1-101-11-200-5300-0000 DUES, TRAVEL & EDUCATION	\$2,875.00	\$0.00	\$2,875.00	\$0.00	\$2,362.89	\$512.11	82.19%
1-101-11-200-5611-0000 OFFICE SUPPLIES	\$0.00	\$5,500.00	\$5,500.00	\$46.96	\$3,101.90	\$2,351.14	57.25%
1-101-11-200-5800-0000 OTHER EXPENDITURES	\$1,500.00	\$0.00	\$1,500.00	\$1,012.50	\$325.00	\$162.50	89.17%
200 FINANCE	\$527,065.00	\$5,500.00	\$532,565.00	\$1,059.46	\$286,476.06	\$245,049.48	53.99%
1-101-11-205-5110-0000 SALARIES & WAGES - FULL TIME	\$274,763.00	\$0.00	\$274,763.00	\$0.00	\$102,216.16	\$172,546.84	37.20%
1-101-11-205-5210-0000 GROUP INSURANCE	\$59,044.00	\$0.00	\$59,044.00	\$0.00	\$58,426.80	\$617.20	99.99%
1-101-11-205-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$21,019.00	\$0.00	\$21,019.00	\$0.00	\$7,324.70	\$13,694.30	34.85%
1-101-11-205-5230-0000 RETIREMENT CONTRIBUTIONS	\$14,759.00	\$0.00	\$14,759.00	\$0.00	\$10,307.04	\$4,451.96	69.84%
1-101-11-205-5301-0000 FEES & PROFESSIONAL SERVICES	\$25,000.00	\$0.00	\$25,000.00	\$2,704.64	\$20,359.99	\$1,935.37	92.26%
1-101-11-205-5445-0000 SOFTWARE/HARDWARE MAINTENANCE	\$179,500.00	\$0.00	\$179,500.00	\$48,605.05	\$113,372.96	\$17,521.99	90.24%
1-101-11-205-5590-0000 DUES, TRAVEL & EDUCATION	\$13,000.00	\$0.00	\$13,000.00	\$500.00	\$0.00	\$12,500.00	3.85%
1-101-11-205-5611-0000 OFFICE SUPPLIES	\$0.00	\$7,700.00	\$7,700.00	\$2,256.94	\$4,856.77	\$586.29	92.39%
1-101-11-205-5744-0000 EQUIPMENT - TECHNOLOGY	\$32,000.00	\$0.00	\$32,000.00	\$1,240.46	\$6,022.55	\$24,736.99	22.70%
205 TECHNOLOGY	\$619,065.00	\$7,700.00	\$626,765.00	\$55,307.09	\$322,886.97	\$248,590.94	60.34%
1-101-14-220-5110-0000 SALARIES & WAGES - FULL TIME	\$95,511.00	\$0.00	\$95,511.00	\$0.00	\$39,139.32	\$56,371.68	40.98%
1-101-14-220-5115-0000 SALARIES & WAGES - PART TIME	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$2,074.00	\$3,426.00	37.71%
1-101-14-220-5210-0000 GROUP INSURANCE	\$28,083.00	\$0.00	\$28,083.00	\$0.00	\$27,486.95	\$596.05	97.88%
1-101-14-220-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$7,727.00	\$0.00	\$7,727.00	\$0.00	\$3,067.09	\$4,659.91	39.69%
1-101-14-220-5230-0000 RETIREMENT CONTRIBUTIONS	\$6,034.00	\$0.00	\$6,034.00	\$0.00	\$6,034.00	\$0.00	100.00%
1-101-14-220-5510-0000 SENIOR BUS CONTRACT	\$148,700.00	\$0.00	\$148,700.00	\$12,391.67	\$61,958.35	\$74,349.98	50.00%
1-101-14-220-5590-0000 DUES, TRAVEL & EDUCATION	\$1,050.00	(\$550.00)	\$500.00	\$148.50	\$100.00	\$251.50	49.70%
1-101-14-220-5611-0000 OFFICE SUPPLIES	\$0.00	\$1,500.00	\$1,500.00	\$16.47	\$274.58	\$1,208.95	19.40%
1-101-14-220-5800-0000 OTHER EXPENDITURES	\$37,000.00	\$550.00	\$37,550.00	\$2,620.80	\$12,183.39	\$22,746.61	39.42%
220 SENIOR SERVICES	\$329,605.00	\$1,500.00	\$331,105.00	\$15,176.64	\$152,317.68	\$163,610.68	50.59%
1-101-25-230-5210-0000 GROUP INSURANCE	\$52,336.00	\$0.00	\$52,336.00	\$0.00	\$51,941.85	\$394.15	99.99%
1-101-25-230-5220-0000 RETIREMENT CONTRIBUTIONS	\$2,636.00	\$0.00	\$2,636.00	\$0.00	\$2,636.00	\$0.00	100.00%
1-101-25-230-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00	\$0.00	100.00%
230 TOWN HALL BOARD OF MGRS	\$129,972.00	\$0.00	\$129,972.00	\$0.00	\$129,577.85	\$394.15	99.99%
1-101-11-240-5250-0000 UNEMPLOYMENT COMPENSATION	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$15,991.00	(\$5,991.00)	159.91%
240 UNEMPLOYMENT	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$15,991.00	(\$5,991.00)	159.91%
1-101-11-255-5310-0000 PROF SVS - OFFICIAL /ADMINISTRATIVE	\$7,372.00	\$0.00	\$7,372.00	\$0.00	\$0.00	\$7,372.00	0.00%
255 PROBATE COURT	\$7,372.00	\$0.00	\$7,372.00	\$0.00	\$0.00	\$7,372.00	0.00%
1-101-11-270-5210-0000 GROUP INSURANCE	\$85,531.00	\$0.00	\$85,531.00	\$0.00	\$85,531.00	\$0.00	100.00%

**Transfer request**



BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

Newtown

12/05/2016  
Fiscal Year 2016-2017

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-11-270-5270-0000 OTHER POST EMPLOYMENT BENEFITS	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	100.00%
270 OPEB CONTRIBUTION	\$185,531.00	\$0.00	\$185,531.00	\$0.00	\$185,531.00	\$0.00	100.00%
1-101-11-280-5800-0000 OTHER EXPENDITURES	\$34,744.00	\$0.00	\$34,744.00	\$0.00	\$34,745.00	(\$1.00)	100.00%
280 PROFESSIONAL ORGANIZATIONS	\$34,744.00	\$0.00	\$34,744.00	\$0.00	\$34,745.00	(\$1.00)	100.00%
1-101-12-300-5110-0000 SALARIES & WAGES - FULL TIME	\$586,179.00	\$0.00	\$586,179.00	\$0.00	\$221,635.09	\$364,543.91	37.81%
1-101-12-300-5130-0000 SALARIES & WAGES - OVERTIME	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$29,379.07	\$60,620.93	32.64%
1-101-12-300-5210-0000 GROUP INSURANCE	\$112,999.00	\$0.00	\$112,999.00	\$0.00	\$111,438.78	\$1,560.22	98.62%
1-101-12-300-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$51,728.00	\$0.00	\$51,728.00	\$0.00	\$19,223.85	\$32,504.15	37.16%
1-101-12-300-5230-0000 RETIREMENT CONTRIBUTIONS	\$35,125.00	\$0.00	\$35,125.00	\$0.00	\$35,125.00	\$0.00	100.00%
1-101-12-300-5290-0000 OTHER EMPLOYEE BENEFITS	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.00%
1-101-12-300-5430-0000 REPAIR & MAINTENANCE SERVICES	\$35,158.00	\$0.00	\$35,158.00	\$17,041.30	\$18,116.70	\$0.00	100.00%
1-101-12-300-5442-0000 RENTAL OF EQUIPMENT	\$195,541.00	\$0.00	\$195,541.00	\$83,692.07	\$57,815.34	\$54,033.59	72.37%
1-101-12-300-5501-0000 OTHER PURCHASED SERVICES	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$581.47	\$2,418.53	19.38%
1-101-12-300-5580-0000 DUES, TRAVEL & EDUCATION	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$2,016.79	\$4,983.21	28.81%
1-101-12-300-5611-0000 OFFICE SUPPLIES	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$140.63	\$859.37	14.06%
1-101-12-300-5749-0000 CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
300 COMMUNICATIONS	\$1,118,730.00	\$1,000.00	\$1,119,730.00	\$100,733.37	\$495,472.72	\$523,523.91	53.25%
1-101-12-310-5110-0000 SALARIES & WAGES - FULL TIME	\$3,827,518.00	\$0.00	\$3,827,518.00	\$0.00	\$1,667,926.15	\$2,159,591.85	43.58%
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	\$17,458.00	\$0.00	\$17,458.00	\$0.00	\$5,573.42	\$11,884.58	31.92%
1-101-12-310-5118-0000 SALARIES & WAGES - SSO	\$287,616.00	\$0.00	\$287,616.00	\$0.00	\$102,091.50	\$185,524.50	35.50%
1-101-12-310-5130-0000 SALARIES & WAGES - OVERTIME	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$82,296.86	\$77,703.14	51.44%
1-101-12-310-5210-0000 GROUP INSURANCE	\$914,746.00	\$0.00	\$914,746.00	\$0.00	\$900,677.15	\$14,068.85	98.46%
1-101-12-310-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$328,383.00	\$0.00	\$328,383.00	\$0.00	\$139,154.73	\$189,228.27	42.38%
1-101-12-310-5230-0000 RETIREMENT CONTRIBUTIONS	\$712,066.00	\$0.00	\$712,066.00	\$0.00	\$704,001.82	\$8,064.18	98.87%
1-101-12-310-5290-0000 OTHER EMPLOYEE BENEFITS	\$59,250.00	\$0.00	\$59,250.00	\$0.00	\$26,617.36	\$32,632.64	44.92%
1-101-12-310-5445-0000 SOFTWARE/HARDWARE MAINTENANCE	\$110,226.00	\$0.00	\$110,226.00	\$177.98	\$87,939.81	\$22,108.21	79.94%
1-101-12-310-5501-0000 OTHER PURCHASED SERVICES	\$17,400.00	\$0.00	\$17,400.00	\$0.00	\$7,902.81	\$9,497.19	45.42%
1-101-12-310-5505-0000 CONTRACTUAL SERVICES	\$79,475.00	\$0.00	\$79,475.00	\$32.93	\$12,674.80	\$66,767.27	15.99%
1-101-12-310-5580-0000 DUES, TRAVEL & EDUCATION	\$52,000.00	\$0.00	\$52,000.00	\$0.00	\$16,124.79	\$35,875.21	31.01%
1-101-12-310-5611-0000 OFFICE SUPPLIES	\$0.00	\$6,000.00	\$6,000.00	\$0.00	\$2,402.36	\$3,597.64	40.04%
1-101-12-310-5742-0000 POLICE VEHICLES	\$112,500.00	\$0.00	\$112,500.00	\$0.00	\$106,704.17	\$5,795.83	94.85%
1-101-12-310-5746-0000 POLICE EQUIPMENT	\$31,000.00	\$0.00	\$31,000.00	\$0.00	\$6,556.85	\$24,443.15	21.15%
1-101-12-310-5749-0000 CAPITAL	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	0.00%
1-101-12-310-5800-0000 OTHER EXPENDITURES	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$2,881.28	\$2,618.72	52.39%
310 POLICE	\$6,745,138.00	\$6,000.00	\$6,751,138.00	\$210.91	\$3,871,525.86	\$2,879,401.23	57.35%
1-101-12-320-5110-0000 SALARIES & WAGES - FULL TIME	\$164,506.00	\$0.00	\$164,506.00	\$0.00	\$65,685.67	\$98,820.33	39.93%
1-101-12-320-5115-0000 SALARIES & WAGES - PART TIME	\$36,548.00	\$0.00	\$36,548.00	\$0.00	\$13,509.00	\$23,039.00	36.96%
1-101-12-320-5210-0000 GROUP INSURANCE	\$28,655.00	\$0.00	\$28,655.00	\$0.00	\$27,609.32	\$1,045.68	96.35%

**BOARD OF SELECTMEN FISCAL YEAR**  
**Newtown**  
**12/05/2016**  
**Fiscal Year 2016-2017**

New account for more detail:  
water/sewer bills in hydrants

	Orig Budget	Transfers	Adj/ Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-12-320-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$15,381.00	\$0.00	\$15,381.00	\$0.00	\$5,895.85	\$9,485.15	38.33%
1-101-12-320-5230-0000 RETIREMENT CONTRIBUTIONS	\$10,392.00	\$0.00	\$10,392.00	\$0.00	\$10,392.00	\$0.00	100.00%
1-101-12-320-5290-0000 OTHER EMPLOYEE BENEFITS	\$255,900.00	\$0.00	\$255,900.00	\$0.00	\$27,440.16	\$228,459.84	10.72%
1-101-12-320-5310-0000 PROF SVS - OFFICIAL / ADMINISTRATIVE	\$15,400.00	\$0.00	\$15,400.00	\$0.00	\$2,746.00	\$12,654.00	17.83%
1-101-12-320-5411-0000 WATER / SEWER	\$0.00	\$0.00	\$0.00	\$0.00	\$999.35	(\$999.35)	0.00%
1-101-12-320-5412-0000 HYDRANTS	\$79,000.00	\$0.00	\$79,000.00	\$0.00	\$450.00	\$78,550.00	0.57%
1-101-12-320-5430-0000 REPAIR & MAINTENANCE SERVICES	\$45,700.00	\$0.00	\$45,700.00	\$0.00	\$11,697.49	\$34,002.51	25.60%
1-101-12-320-5435-0000 RADIO & PAGER SERVICE	\$12,390.00	\$0.00	\$12,390.00	\$0.00	\$3,770.26	\$8,619.74	30.43%
1-101-12-320-5436-0000 TRUCK REPAIR	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$9,793.40	\$90,206.60	9.79%
1-101-12-320-5520-0000 INSURANCE, OTHER THAN EMPLOYEE	\$70,300.00	\$0.00	\$70,300.00	\$0.00	\$17,200.00	\$53,100.00	24.47%
1-101-12-320-5580-0000 DUES, TRAVEL & EDUCATION	\$70,500.00	\$0.00	\$70,500.00	\$0.00	\$24,011.97	\$46,488.03	34.06%
1-101-12-320-5611-0000 OFFICE SUPPLIES	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,151.72	\$348.28	76.78%
1-101-12-320-5621-0000 ENERGY - NATURAL GAS	\$8,800.00	\$0.00	\$8,800.00	\$0.00	\$1,469.72	\$7,330.28	16.70%
1-101-12-320-5622-0000 ENERGY - ELECTRICITY	\$49,800.00	\$0.00	\$49,800.00	\$0.00	\$22,147.81	\$27,652.19	44.47%
1-101-12-320-5623-0000 ENERGY - BOTTLED GAS	\$5,700.00	\$0.00	\$5,700.00	\$0.00	\$1,293.00	\$4,407.00	22.68%
1-101-12-320-5624-0000 ENERGY - OIL	\$42,700.00	\$0.00	\$42,700.00	\$0.00	\$2,163.08	\$40,536.92	5.07%
1-101-12-320-5745-0000 FIRE EQUIPMENT	\$38,575.00	\$0.00	\$38,575.00	\$0.00	\$1,360.14	\$37,214.86	3.53%
1-101-12-320-5749-0000 CAPITAL	\$132,074.00	\$0.00	\$132,074.00	\$0.00	\$5,913.75	\$126,160.25	4.48%
1-101-12-320-5820-0000 CONTRIBUTIONS TO FIRE COMPANIES	\$145,000.00	\$0.00	\$145,000.00	\$72,500.00	\$72,500.00	\$0.00	100.00%
320 FIRE	\$1,328,821.00	\$0.00	\$1,328,821.00	\$72,500.00	\$329,199.69	\$927,121.31	30.23%
1-101-12-330-5115-0000 SALARIES & WAGES - PART TIME	\$12,452.00	\$0.00	\$12,452.00	\$0.00	\$4,636.25	\$7,815.75	37.23%
1-101-12-330-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$953.00	\$0.00	\$953.00	\$0.00	\$355.69	\$597.31	37.32%
1-101-12-330-5310-0000 PROF SVS - OFFICIAL / ADMINISTRATIVE	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$1,689.24	\$3,310.76	33.78%
1-101-12-330-5505-0000 CONTRACTUAL SERVICES	\$23,470.00	\$0.00	\$23,470.00	\$1,062.50	\$15,605.34	\$6,864.66	71.02%
1-101-12-330-5590-0000 DUES, TRAVEL & EDUCATION	\$4,200.00	\$0.00	\$4,200.00	\$0.00	\$0.00	\$4,200.00	0.00%
1-101-12-330-5611-0000 OFFICE SUPPLIES	\$400.00	\$2,000.00	\$2,400.00	\$0.00	\$117.40	\$2,282.60	4.89%
1-101-12-330-5622-0000 ENERGY - ELECTRICITY	\$4,620.00	\$0.00	\$4,620.00	\$0.00	\$1,442.72	\$3,177.28	31.23%
1-101-12-330-5624-0000 ENERGY - OIL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-12-330-5624-0000 ENERGY - OIL	\$6,985.00	\$0.00	\$6,985.00	\$0.00	\$5,854.90	\$1,130.10	83.82%
1-101-12-330-5749-0000 CAPITAL	\$69,980.00	\$2,000.00	\$71,980.00	\$1,062.50	\$29,701.54	\$29,315.96	51.21%
330 EMERGENCY MANAGEMENT	\$89,613.00	\$0.00	\$89,613.00	\$0.00	\$36,515.24	\$53,097.76	40.75%
1-101-12-340-5110-0000 SALARIES & WAGES - FULL TIME	\$27,604.00	\$0.00	\$27,604.00	\$0.00	\$12,805.25	\$14,797.75	46.39%
1-101-12-340-5115-0000 SALARIES & WAGES - PART TIME	\$31,130.00	\$0.00	\$31,130.00	\$0.00	\$30,924.33	\$205.67	99.99%
1-101-12-340-5210-0000 GROUP INSURANCE	\$8,967.00	\$0.00	\$8,967.00	\$0.00	\$3,841.14	\$5,125.86	42.84%
1-101-12-340-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$5,661.00	\$0.00	\$5,661.00	\$0.00	\$0.00	\$5,661.00	100.00%
1-101-12-340-5230-0000 RETIREMENT CONTRIBUTIONS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
1-101-12-340-5290-0000 OTHER EMPLOYEE BENEFITS	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	0.00%
1-101-12-340-5330-0000 PROF SVS - OTHER PROFESSIONAL	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$300.00	\$700.00	30.00%
1-101-12-340-5380-0000 DUES, TRAVEL & EDUCATION	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
1-101-12-340-5611-0000 OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-12-340-5749-0000 CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%



BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

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		Newtown		Transfer request		Fiscal Year 2016-2017	
	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
340 ANIMAL CONTROL	\$166,975.00	\$1,000.00	\$167,975.00	\$0.00	\$90,047.96	\$77,927.04	53.61%
1-101-11-350-5520-0000 INSURANCE, OTHER THAN EMPLOYEE	\$1,075,000.00	\$0.00	\$1,075,000.00	\$543,180.78	\$549,944.06	(\$18,124.84)	101.69%
1-101-11-350-5800-0000 OTHER EXPENDITURES (deductibles)	\$10,000.00	\$0.00	\$10,000.00	\$3,000.00	\$1,100.86	\$5,839.14	41.61%
350 INSURANCE	\$1,085,000.00	\$0.00	\$1,085,000.00	\$546,240.78	\$551,044.92	(\$12,285.70)	101.13%
1-101-12-360-5501-0000 OTHER PURCHASED SERVICES	\$47,201.00	\$0.00	\$47,201.00	\$0.00	\$45,965.00	\$1,236.00	97.38%
360 LAKE AUTHORITIES	\$47,201.00	\$0.00	\$47,201.00	\$0.00	\$45,965.00	\$1,236.00	97.38%
1-101-14-370-5210-0000 GROUP INSURANCE	\$104,501.00	\$0.00	\$104,501.00	\$0.00	\$103,393.80	\$1,107.20	99.99%
1-101-14-370-5200-0000 RETIREMENT CONTRIBUTIONS	\$17,659.00	\$0.00	\$17,659.00	\$0.00	\$17,659.00	\$0.00	100.00%
1-101-14-370-5501-0000 OTHER PURCHASED SERVICES	\$272,828.00	\$0.00	\$272,828.00	\$0.00	\$136,914.00	\$135,914.00	50.18%
370 NEWTOWN HEALTH DISTRICT	\$394,988.00	\$0.00	\$394,988.00	\$0.00	\$257,966.80	\$137,021.20	65.31%
1-101-14-410-5210-0000 GROUP INSURANCE	\$111,201.00	\$0.00	\$111,201.00	\$0.00	\$110,126.79	\$1,074.21	99.99%
1-101-14-410-5200-0000 RETIREMENT CONTRIBUTIONS	\$21,131.00	\$0.00	\$21,131.00	\$0.00	\$21,987.18	(\$856.18)	104.05%
1-101-14-410-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	\$0.00	100.00%
410 CHILDRENS ADVENTURE CTR	\$142,332.00	\$0.00	\$142,332.00	\$0.00	\$142,113.97	\$218.03	99.99%
1-101-14-415-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$78,842.00	\$0.00	\$78,842.00	\$0.00	\$47,097.00	\$31,745.00	59.74%
415 OUTSIDE AGENCIES	\$78,842.00	\$0.00	\$78,842.00	\$0.00	\$47,097.00	\$31,745.00	59.74%
1-101-12-426-5501-0000 OTHER PURCHASED SERVICES	\$10,839.00	\$0.00	\$10,839.00	\$5,419.50	\$5,419.50	\$0.00	100.00%
426 NW SAFETY COMMUNICATION	\$10,839.00	\$0.00	\$10,839.00	\$5,419.50	\$5,419.50	\$0.00	100.00%
1-101-12-432-5501-0000 OTHER PURCHASED SERVICES	\$270,000.00	\$0.00	\$270,000.00	\$53,800.00	\$176,200.00	\$40,000.00	85.19%
432 EMERGENCY MEDICAL SERVICES	\$270,000.00	\$0.00	\$270,000.00	\$53,800.00	\$176,200.00	\$40,000.00	85.19%
1-101-14-433-5210-0000 GROUP INSURANCE	\$36,526.00	\$0.00	\$36,526.00	\$0.00	\$35,635.93	\$890.07	97.56%
1-101-14-433-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$266,000.00	\$0.00	\$266,000.00	\$0.00	\$101,194.74	\$164,805.26	38.04%
433 YOUTH & FAMILY SERVICES	\$302,526.00	\$0.00	\$302,526.00	\$0.00	\$136,830.67	\$165,695.33	45.23%
1-101-12-437-5501-0000 OTHER PURCHASED SERVICES	\$250.00	\$0.00	\$250.00	\$0.00		\$250.00	0.00%
437 NW CT EMS COUNCIL	\$250.00	\$0.00	\$250.00	\$0.00		\$250.00	0.00%
1-101-14-442-5520-0000 INSURANCE, OTHER THAN EMPLOYEE	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,298.00	(\$298.00)	129.80%
442 NEWTOWN PARADE COMMITTEE	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,298.00	(\$298.00)	129.80%
1-101-14-444-5501-0000 OTHER PURCHASED SERVICES	\$1,040.00	\$0.00	\$1,040.00	\$0.00	\$1,040.00	\$0.00	100.00%
444 NW CONSERVATION DISTRICT	\$1,040.00	\$0.00	\$1,040.00	\$0.00	\$1,040.00	\$0.00	100.00%
1-101-12-460-5110-0000 SALARIES & WAGES - FUL TIME	\$286,530.00	\$0.00	\$286,530.00	\$0.00	\$115,666.67	\$170,863.33	40.37%
1-101-12-460-5210-0000 GROUP INSURANCE	\$106,225.00	\$0.00	\$106,225.00	\$0.00	\$104,441.95	\$1,783.05	98.32%
1-101-12-460-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$21,920.00	\$0.00	\$21,920.00	\$0.00	\$8,480.36	\$13,439.64	38.69%
1-101-12-460-5230-0000 RETIREMENT CONTRIBUTIONS	\$18,101.00	\$0.00	\$18,101.00	\$0.00	\$18,101.00	\$0.00	100.00%
1-101-12-460-5290-0000 OTHER EMPLOYEE BENEFITS	\$975.00	\$0.00	\$975.00	\$211.32	\$212.04	\$551.64	43.42%
1-101-12-460-5330-0000 PROF SVS - OTHER PROFESSIONAL	\$500.00	\$0.00	\$500.00	\$0.00	\$150.00	\$350.00	30.00%

Transfer request

Transfer request

BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

Newtown

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Fiscal Year 2016-2017

	Org Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-12-480-5580-0000 DUES, TRAVEL & EDUCATION	\$1,581.00	\$0.00	\$1,581.00	\$135.00	\$435.00	\$1,011.00	36.05%
1-101-12-480-5611-0000 OFFICE SUPPLIES	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$1,523.01	\$1,976.99	43.51%
460 BUILDING OFFICIAL	\$435,832.00	\$3,500.00	\$439,332.00	\$366.32	\$249,010.03	\$189,975.65	56.76%
1-101-15-490-5110-0000 SALARIES & WAGES - FULL TIME	\$405,670.00	\$0.00	\$405,670.00	\$0.00	\$158,700.87	\$246,969.13	39.12%
1-101-15-490-5210-0000 GROUP INSURANCE	\$99,022.00	\$0.00	\$99,022.00	\$0.00	\$96,414.78	\$2,587.22	97.39%
1-101-15-490-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$31,034.00	\$0.00	\$31,034.00	\$0.00	\$12,166.27	\$18,867.73	39.20%
1-101-15-490-5230-0000 RETIREMENT CONTRIBUTIONS	\$25,627.00	\$0.00	\$25,627.00	\$0.00	\$25,627.00	\$0.00	100.00%
1-101-15-490-5290-0000 OTHER EMPLOYEE BENEFITS	\$975.00	\$0.00	\$975.00	\$145.67	\$0.00	\$829.33	14.94%
1-101-15-490-5340-0000 PROF SVS - TECHNICAL	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
1-101-15-490-5390-0000 PROF SVS - LEGAL	\$70,000.00	\$0.00	\$70,000.00	\$5,136.60	\$36,824.75	\$28,038.65	59.94%
1-101-15-490-5505-0000 CONTRACTUAL SERVICES	\$44,000.00	\$0.00	\$44,000.00	\$0.00	\$36,467.43	\$7,532.57	82.88%
1-101-15-490-5550-0000 OPEN SPACE INDEXING	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$1,031.45	\$18,968.55	5.16%
1-101-15-490-5560-0000 BLIGHT EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-15-490-5590-0000 DUES, TRAVEL & EDUCATION	\$4,000.00	\$0.00	\$4,000.00	\$120.00	\$2,132.15	\$1,747.85	56.30%
1-101-15-490-5610-0000 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-15-490-5611-0000 OFFICE SUPPLIES	\$0.00	\$3,000.00	\$3,000.00	\$88.10	\$464.25	\$2,447.65	18.41%
1-101-15-490-5749-0000 CAPITAL	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
490 LAND USE	\$705,308.00	\$3,000.00	\$708,308.00	\$5,490.37	\$369,828.95	\$332,988.68	52.99%
1-101-13-500-5110-0000 SALARIES & WAGES - FULL TIME	\$2,462,010.00	\$0.00	\$2,462,010.00	\$0.00	\$1,006,547.25	\$1,455,462.75	40.88%
1-101-13-500-5130-0000 SALARIES & WAGES - OVERTIME	\$45,000.00	\$0.00	\$45,000.00	\$0.00	\$23,184.85	\$21,815.15	51.52%
1-101-13-500-5210-0000 GROUP INSURANCE	\$709,883.00	\$0.00	\$709,883.00	\$0.00	\$692,321.61	\$17,561.39	97.53%
1-101-13-500-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$191,786.00	\$0.00	\$191,786.00	\$0.00	\$79,649.35	\$112,136.65	41.53%
1-101-13-500-5230-0000 RETIREMENT CONTRIBUTIONS	\$155,027.00	\$0.00	\$155,027.00	\$0.00	\$155,027.00	\$0.00	100.00%
1-101-13-500-5290-0000 OTHER EMPLOYEE BENEFITS	\$47,730.00	\$0.00	\$47,730.00	\$1,673.50	\$26,327.58	\$19,728.92	58.67%
1-101-13-500-5301-0000 FEES & PROFESSIONAL SERVICES	\$15,000.00	\$0.00	\$15,000.00	\$9,900.00	\$3,300.00	\$1,800.00	88.00%
1-101-13-500-5430-0000 REPAIR & MAINTENANCE SERVICES	\$482,750.00	\$0.00	\$482,750.00	\$26,492.52	\$234,587.64	\$221,669.84	54.08%
1-101-13-500-5505-0000 CONTRACTUAL SERVICES	\$650,000.00	\$0.00	\$650,000.00	\$161,748.52	\$338,540.03	\$149,711.45	76.97%
1-101-13-500-5580-0000 DUES, TRAVEL & EDUCATION	\$4,000.00	\$0.00	\$4,000.00	\$1,500.00	\$929.98	\$1,570.02	60.75%
1-101-13-500-5611-0000 OFFICE SUPPLIES	\$0.00	\$3,000.00	\$3,000.00	\$170.38	\$1,183.17	\$1,646.45	45.12%
1-101-13-500-5625-0000 ENERGY - GASOLINE	\$257,435.00	\$0.00	\$257,435.00	\$24,030.63	\$112,905.73	\$120,498.64	53.19%
1-101-13-500-5626-0000 STREET LIGHTS	\$45,000.00	\$0.00	\$45,000.00	\$29,531.59	\$14,284.41	\$1,184.00	97.37%
1-101-13-500-5650-0000 CONSTRUCTION SUPPLIES	\$22,000.00	\$0.00	\$22,000.00	\$626.45	\$13,306.55	\$8,067.00	63.33%
1-101-13-500-5651-0000 STREET SIGNS	\$14,000.00	\$0.00	\$14,000.00	\$1,250.00	\$5,301.25	\$7,448.75	46.79%
1-101-13-500-5652-0000 DRAINAGE MATERIALS	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	100.00%
1-101-13-500-5653-0000 ROAD PATCHING MATERIALS	\$85,000.00	\$0.00	\$85,000.00	\$5,427.00	\$19,904.54	\$59,668.46	29.80%
1-101-13-500-5735-0000 ROAD IMPROVEMENTS	\$1,500,000.00	\$0.00	\$1,500,000.00	\$69,925.36	\$1,429,599.90	\$474.74	99.99%
1-101-13-500-5749-0000 CAPITAL	\$171,050.00	\$0.00	\$171,050.00	\$40,481.80	\$6,143.00	\$124,425.20	27.26%
500 HIGHWAY	\$6,957,671.00	\$3,000.00	\$6,960,671.00	\$372,757.75	\$4,263,043.84	\$2,324,869.41	66.60%
1-101-13-510-5130-0000 SALARIES & WAGES - OVERTIME	\$180,661.00	\$0.00	\$180,661.00	\$0.00	\$5,303.67	\$175,357.33	2.94%
1-101-13-510-5220-0000 SOCIAL SECURITY	\$13,821.00	\$0.00	\$13,821.00	\$0.00	\$0.00	\$13,821.00	0.00%

BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

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Newtown

Fiscal Year 2016-2017

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-13-510-5505-0000 CONTRACTUAL SERVICES	\$139,450.00	\$0.00	\$139,450.00	\$0.00	\$115,454.36	\$23,995.64	82.79%
1-101-13-510-5660-0000 SAND	\$58,993.00	\$0.00	\$58,993.00	\$17,950.00	\$17,770.50	\$23,272.50	60.55%
1-101-13-510-5661-0000 SALT	\$376,216.00	\$0.00	\$376,216.00	\$30,067.53	\$145,370.11	\$200,778.36	46.63%
1-101-13-510-5747-0000 MACHINERY & EQUIPMENT - WINTER	\$29,000.00	\$0.00	\$29,000.00	\$7,030.74	\$8,694.34	\$4,274.92	78.63%
510 WINTER MAINTENANCE	\$789,141.00	\$0.00	\$789,141.00	\$55,048.27	\$292,592.98	\$441,489.75	44.05%
1-101-13-515-5110-0000 SALARIES & WAGES - FULL TIME	\$171,980.00	\$0.00	\$171,980.00	\$0.00	\$72,238.46	\$99,741.54	42.00%
1-101-13-515-5130-0000 SALARIES & WAGES - OVERTIME	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$9,585.90	\$5,414.10	63.91%
1-101-13-515-5210-0000 GROUP INSURANCE	\$46,209.00	\$0.00	\$46,209.00	\$0.00	\$45,013.61	\$1,195.39	97.41%
1-101-13-515-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$14,304.00	\$0.00	\$14,304.00	\$0.00	\$6,825.54	\$7,478.46	47.72%
1-101-13-515-5230-0000 RETIREMENT CONTRIBUTIONS	\$10,865.00	\$0.00	\$10,865.00	\$0.00	\$10,865.00	\$0.00	100.00%
1-101-13-515-5290-0000 OTHER EMPLOYEE BENEFITS	\$5,563.00	\$0.00	\$5,563.00	\$0.00	\$4,575.58	\$987.42	82.25%
1-101-13-515-5430-0000 REPAIR & MAINTENANCE SERVICES	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,167.87	\$332.13	77.86%
1-101-13-515-5505-0000 CONTRACTUAL SERVICES	\$1,100,000.00	\$0.00	\$1,100,000.00	\$695,653.16	\$404,310.23	\$36.61	99.99%
1-101-13-515-5580-0000 DUES, TRAVEL & EDUCATION	\$500.00	\$0.00	\$500.00	\$0.00	\$200.00	\$300.00	40.00%
1-101-13-515-5610-0000 GENERAL SUPPLIES	\$800.00	\$0.00	\$800.00	\$0.00	\$561.31	\$238.69	70.16%
1-101-13-515-5622-0000 ENERGY - ELECTRICITY	\$5,500.00	\$0.00	\$5,500.00	\$2,343.33	\$1,365.08	\$1,791.59	67.43%
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	\$1,384,221.00	\$0.00	\$1,384,221.00	\$697,996.49	\$556,708.58	\$129,515.93	90.64%
1-101-16-550-5110-0000 SALARIES & WAGES - FULL TIME	\$880,737.00	\$0.00	\$880,737.00	\$0.00	\$361,211.63	\$519,525.37	41.01%
1-101-16-550-5115-0000 SALARIES & WAGES - PART TIME	\$41,319.00	\$0.00	\$41,319.00	\$0.00	\$24,448.60	\$16,870.40	59.17%
1-101-16-550-5117-0000 SALARIES & WAGES - SEASONAL	\$264,275.00	\$0.00	\$264,275.00	\$0.00	\$223,337.86	\$40,937.14	84.51%
1-101-16-550-5130-0000 SALARIES & WAGES - OVERTIME	\$56,282.00	\$0.00	\$56,282.00	\$0.00	\$24,441.62	\$31,840.38	43.43%
1-101-16-550-5210-0000 GROUP INSURANCE	\$302,849.00	\$0.00	\$302,849.00	\$0.00	\$298,943.73	\$3,905.27	98.71%
1-101-16-550-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$95,060.00	\$0.00	\$95,060.00	\$0.00	\$51,076.43	\$43,983.57	53.73%
1-101-16-550-5230-0000 RETIREMENT CONTRIBUTIONS	\$56,368.00	\$0.00	\$56,368.00	\$0.00	\$59,399.72	(\$3,031.72)	105.38%
1-101-16-550-5290-0000 OTHER EMPLOYEE BENEFITS	\$12,650.00	\$0.00	\$12,650.00	\$3,059.52	\$4,382.75	\$5,207.73	58.83%
1-101-16-550-5505-0000 CONTRACTUAL SERVICES	\$300,400.00	\$0.00	\$300,400.00	\$38,884.31	\$170,206.93	\$91,308.76	69.60%
1-101-16-550-5580-0000 DUES, TRAVEL & EDUCATION	\$10,975.00	\$0.00	\$10,975.00	\$0.00	\$3,561.41	\$7,413.59	32.45%
1-101-16-550-5610-0000 GENERAL SUPPLIES	\$11,000.00	\$0.00	\$11,000.00	\$9,160	\$7,847.74	\$3,060.66	72.18%
1-101-16-550-5611-0000 OFFICE SUPPLIES	\$0.00	\$4,000.00	\$4,000.00	\$960.56	\$612.18	\$2,427.26	39.32%
1-101-16-550-5613-0000 SIGNS	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$771.45	\$6,228.55	11.02%
1-101-16-550-5614-0000 POOL SUPPLIES	\$32,342.00	\$0.00	\$32,342.00	\$139.20	\$5,302.67	\$26,900.13	16.83%
1-101-16-550-5615-0000 GENERAL MAINTENANCE SUPPLIES	\$34,285.00	\$0.00	\$34,285.00	\$1,574.63	\$10,906.57	\$21,603.80	36.40%
1-101-16-550-5616-0000 GROUNDS MAINTENANCE SUPPLIES	\$139,731.00	\$0.00	\$139,731.00	\$5,990.26	\$91,651.33	\$42,089.41	69.88%
1-101-16-550-5749-0000 CAPITAL	\$169,000.00	\$0.00	\$169,000.00	\$0.00	\$81,544.04	\$87,455.96	48.25%
550 PARKS & RECREATION	\$2,414,273.00	\$4,000.00	\$2,418,273.00	\$50,700.08	\$1,419,646.66	\$947,926.26	60.80%
1-101-24-570-5899-0000 CONTINGENCY	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
570 CONTINGENCY	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	0.00%
1-101-18-580-5860-0000 BOND PRINCIPAL	\$6,991,538.00	\$0.00	\$6,991,538.00	\$0.00	\$3,921,629.14	\$3,069,908.86	56.09%

BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

Newtown

12/05/2016  
Fiscal Year 2016-2017

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-18-580-5861-0000 BOND INTEREST	\$2,333,936.00	\$0.00	\$2,333,936.00	\$0.00	\$1,203,348.96	\$1,130,587.04	51.56%
580 DEBT SERVICE	\$9,325,474.00	\$0.00	\$9,325,474.00	\$0.00	\$5,124,978.10	\$4,200,495.90	54.96%
1-101-11-600-5370-0000 PROF SVS - AUDIT	\$47,690.00	\$0.00	\$47,690.00	\$0.00	\$47,690.00	\$0.00	100.00%
1-101-11-600-5900-0000 OTHER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
600 LEGISLATIVE COUNCIL	\$47,690.00	\$0.00	\$47,690.00	\$0.00	\$47,690.00	\$0.00	100.00%
1-101-13-650-5110-0000 SALARIES & WAGES - FULL TIME	\$94,151.00	\$0.00	\$94,151.00	\$0.00	\$39,462.17	\$54,688.83	41.91%
1-101-13-650-5130-0000 SALARIES & WAGES - OVERTIME	\$11,022.00	\$0.00	\$11,022.00	\$0.00	\$5,035.84	\$5,986.16	45.69%
1-101-13-650-5210-0000 GROUP INSURANCE	\$50,070.00	\$0.00	\$50,070.00	\$0.00	\$49,194.01	\$875.99	98.25%
1-101-13-650-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$8,046.00	\$0.00	\$8,046.00	\$0.00	\$3,306.69	\$4,739.31	41.10%
1-101-13-650-5230-0000 RETIREMENT CONTRIBUTIONS	\$5,948.00	\$0.00	\$5,948.00	\$0.00	\$5,948.00	\$0.00	100.00%
1-101-13-650-5290-0000 OTHER EMPLOYEE BENEFITS	\$650.00	\$0.00	\$650.00	\$100.00	\$59.49	\$490.51	24.54%
1-101-13-650-5411-0000 WATER /SEWERAGE	\$64,000.00	\$0.00	\$64,000.00	\$12,638.71	\$51,480.16	(\$118.87)	100.19%
1-101-13-650-5430-0000 REPAIR & MAINTENANCE SERVICES	\$39,000.00	\$0.00	\$39,000.00	\$2,685.05	\$13,613.32	\$22,701.63	41.79%
1-101-13-650-5505-0000 CONTRACTUAL SERVICES	\$130,000.00	\$0.00	\$130,000.00	\$50,504.28	\$47,077.88	\$32,417.84	75.06%
1-101-13-650-5615-0000 GENERAL MAINTENANCE SUPPLIES	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$2,635.59	\$8,364.41	23.96%
1-101-13-650-5622-0000 ENERGY - ELECTRICITY	\$222,367.00	\$0.00	\$222,367.00	\$119,367.56	\$100,845.20	\$2,154.24	99.99%
1-101-13-650-5624-0000 ENERGY - OIL	\$84,858.00	\$0.00	\$84,858.00	\$63,001.66	\$12,984.94	\$8,871.40	89.55%
1-101-13-650-5749-0000 CAPITAL	\$40,000.00	\$0.00	\$40,000.00	\$21,517.96	\$0.00	\$18,482.04	53.79%
650 PUBLIC BUILDING MAINTENANCE	\$761,112.00	\$0.00	\$761,112.00	\$269,815.22	\$331,643.29	\$159,653.49	79.02%
1-101-14-670-5210-0000 GROUP INSURANCE	\$1,915.00	\$0.00	\$1,915.00	\$0.00	\$800.66	\$1,114.34	41.81%
1-101-14-670-5230-0000 RETIREMENT CONTRIBUTIONS	\$5,174.00	\$0.00	\$5,174.00	\$0.00	\$5,174.00	\$0.00	100.00%
1-101-14-670-5820-0000 CONTRIBUTIONS TO OUTSIDE	\$1,272,100.00	\$0.00	\$1,272,100.00	\$0.00	\$539,600.66	\$732,499.34	42.42%
670 LIBRARY	\$1,279,189.00	\$0.00	\$1,279,189.00	\$0.00	\$545,575.32	\$733,613.68	42.65%
1-101-14-680-5806-0000 OTHER EXPENDITURES	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
680 NEWTOWN CULTURAL ARTS	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	0.00%
1-101-11-730-5801-0000 OTHER EXPENDITURES - HATTERTOWN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-730-5802-0000 OTHER EXPENDITURES - HAWLEYSVILLE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-730-5803-0000 OTHER EXPENDITURES- SANDY HOOK	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
730 DISTRICT CONTRIBUTIONS	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.00%
1-101-11-740-5110-0000 SALARIES & WAGES - FULL TIME	\$49,852.00	\$0.00	\$49,852.00	\$0.00	\$13,996.88	\$35,855.12	28.08%
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	\$2,288.00	\$0.00	\$2,288.00	\$0.00	\$2,288.00	\$0.00	100.00%
1-101-11-740-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$3,814.00	\$0.00	\$3,814.00	\$0.00	\$1,000.62	\$2,813.38	26.24%
1-101-11-740-5230-0000 RETIREMENT CONTRIBUTIONS	\$2,493.00	\$0.00	\$2,493.00	\$0.00	\$792.33	\$1,700.67	31.78%
1-101-11-740-5301-0000 FEES & PROFESSIONAL SERVICES	\$16,000.00	\$0.00	\$16,000.00	\$32.50	\$4,564.16	\$11,403.34	28.73%
1-101-11-740-5580-0000 DUES, TRAVEL & EDUCATION	\$1,650.00	\$0.00	\$1,650.00	\$0.00	\$565.00	\$1,085.00	34.24%
740 ECONOMIC & COMMUNITY DEVELOP	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$95.09	\$904.91	9.51%
	\$76,097.00	\$1,000.00	\$77,097.00	\$32.50	\$23,302.08	\$53,762.42	30.27%

Encumbered amount is an estimate

BOARD OF SELECTMEN FISCAL YEAR TO DATE BUDGET

12/05/2016  
 Fiscal Year 2016-2017  
 Newtown

	Orig Budget	Transfers	Adj Approp	Encumbered	Ytd Expended	Balance	%Exp
1-101-11-750-5110-0000 SALARIES & WAGES - FULL TIME	\$22,288.00	\$0.00	\$22,288.00	\$0.00	\$1,778.72	\$20,509.28	7.98%
1-101-11-750-5220-0000 SOCIAL SECURITY	\$1,705.00	\$0.00	\$1,705.00	\$0.00	\$0.00	\$1,705.00	0.00%
1-101-11-750-5230-0000 RETIREMENT CONTRIBUTIONS	\$1,408.00	\$0.00	\$1,408.00	\$0.00	\$1,408.00	\$0.00	100.00%
750 GRANTS ADMINISTRATION	\$25,401.00	\$0.00	\$25,401.00	\$0.00	\$3,186.72	\$22,214.28	12.55%
1-101-11-755-5800-0000 OTHER EXPENDITURES	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
755 SUSTAINABLE ENERGY COMMISSION	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	0.00%
1-101-25-860-5870-0000 TRANSFER OUT	\$295,000.00	\$0.00	\$295,000.00	\$0.00	\$295,000.00	\$0.00	100.00%
860 CAPITAL & NONRECURRING	\$295,000.00	\$0.00	\$295,000.00	\$0.00	\$295,000.00	\$0.00	100.00%
1-101-11-870-5115-0000 SALARIES & WAGES - PART TIME	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5210-0000 GROUP INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5220-0000 SOCIAL SECURITY CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5230-0000 RETIREMENT CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5301-0000 FEES & PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5430-0000 REPAIR & MAINTENANCE SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5610-0000 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-11-870-5800-0000 OTHER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
870 FAIRFIELD HILLS AUTHORITY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1-101-25-890-5870-0000 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
890 TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
101 GENERAL FUND	\$40,517,314.00	\$0.00	\$40,517,314.00	\$2,399,820.25	\$21,947,930.87	\$16,169,562.88	60.09%
<b>Grand Total for Report</b>	<b>\$40,517,314.00</b>	<b>\$0.00</b>	<b>\$40,517,314.00</b>	<b>\$2,399,820.25</b>	<b>\$21,947,930.87</b>	<b>\$16,169,562.88</b>	<b>60.09%</b>



## Town of Newtown Pension Plan

### Interest Rate and Actuarial Funding Method Study

(November, 2016)

After discussions with members of the pension board, as well a review of current practices and methods, we have prepared various calculations for discussion. The goal is to potentially modify the actuarial calculations in such a way that will lead to a better funded plan – and one that attempts to fairly allocate the costs of providing the promised pensions to today's taxpayers as well as tomorrow's.

Because of the technical nature of the items studied, our results will be presented mainly in a question and answer format, with as little technical jargon as possible. Attached to the study are displays of the results, including some background data that we feel is important to go over if the full impact of our recommendations are to be understood.

#### **Why are we considering changing the current methods and assumptions?**

Let's start with the interest rate assumption, which is 7.5%. In today's markets, this rate is seen as being too high, or at least too optimistic. The historical returns for this trust fund have not lived up to that mark – the net annualized yield over the last 10 years is 3.86%

The lower the interest rate assumption, the higher the current cost is to the Town to pay for the plan's benefits. The ultimate cost to the plan doesn't change much because of the interest rate assumption, other than the timing of the contributions and the opportunity to earn more or less earnings in the fund depending on the size of the deposits.

If the plan continually has actuarial losses because it is assuming too high a return, effectively what you are doing is pushing the funding of today's benefits onto a later generation. We are trying to realistically cost out this plan to avoid that result.

An argument could be made to reduce the interest rate much lower than 7.0% - perhaps 4% since that's what the fund earned, perhaps even less because that's the "risk free" return rate available.

We have chosen 7% to study and recommend because we feel it is attainable over the long term – and the plan is certainly a long term obligation even though it is currently closed (or being closed) to new members. Some currently active members could still be collecting benefits 70 years from now.

We have also chosen 7% because it puts Newtown in a range that your auditors, and the financial statement reading segment of the public, can be comfortable with. Part of the reason this is true is that a 7% assumption puts you in line with most municipal plans of your size. There are some larger plans that are still using rates even higher than 7.5%, but they are also coming under attack from the public for unrealistically low-balling their liabilities.

Regarding the funding method, we have used the Projected Unit Credit (PUC) method for more than 20 years, however based on changes in GASB and recommendations from actuarial governing bodies (such as the Conference of Consulting Actuaries (CCA)), the PUC method is considered barely “acceptable”, while the method we want to change to, the Entry Age Normal (EAN) method is considered a “best practice”.

Add to that the GASB disclosure standards, that require the EAN normal costs and liabilities be used for consistent financial reporting, and it seems like a reasonable and necessary change.

#### **What’s the difference between these two funding methods?**

The Projected Unit Credit (PUC) method tries to measure what portion of the ultimate pension benefit is being accrued each year, and assigns a cost to it called the normal cost. The portion accrued in prior years is called the accrued liability.

The Entry Age Normal (EAN) method also looks at the ultimate pension benefit, but apportions the cost on a level percentage of pay basis, rather than a discounted level dollar basis.

The end result of all that technical talk is that the PUC produces lower normal costs and liabilities in the early years of a participant’s career than the EAN does, and conversely backloads more of the costs into the later years.

Because Newtown’s plans are mature with older active members on average, the EAN accrued liabilities are a lot higher than the PUC liabilities, while the normal costs right now are about the same. In a few years the PUC normal costs will probably be much higher than the EAN.

The Entry Age Normal method is seen as a more conservative approach to pension funding, although in the end we wind up in the same place. Again, if there are higher contributions sooner, not only will later contributions naturally be lower, but it also gives the trust assets a chance to earn more income to help fund the plan.

#### **What are the effects of these proposed changes?**

The Town is already looking at a pretty steep increase in the recommended contribution for 2017-18 based on the current methods and assumptions – almost a \$200,000 increase due mainly to trust asset losses and salary increases.

Taken all at once, the change to 7.0% would add \$416,668 to the recommendation. The CCA best practices allows for a transition period such that only a portion of the increase would be considered “required” in the first year, with a three year phase in.

If this policy was followed, for 2017-18 an additional \$138,889 could be added to the valuation contribution. It would be understood that the “add on” amount would double in 2018-19, and for 2019-20 the full impact of the change would be felt.



Also adding a change in funding method would increase the recommendation another \$147,691 on a one year basis, or \$49,230 if phased in over three years.

While this portion of the change is up for discussion, we would recommend making both changes now so that the amortization of unfunded liabilities under the EAN method can begin sooner rather than later.

We are also assuming that the Town would prefer to take advantage of the three year phase in, so we would be negligent if we didn't mention that the "waived" contributions are really just deferred; in the end they will be paid to the fund, with interest.

Each year we calculate the progress of paying down the amortization bases for unfunded accrued liability. By deferring some of the increases, the plan will be in a negative amortization situation for a couple of years.

**What other impacts of making these changes should we think about?**

Our additional data page shows some of the nuts and bolts behind the calculations. It is probably helpful, if sobering, to consider the unfunded liabilities the plan is currently facing.

Because the plan is relatively well funded on the current basis, changes that increase the liabilities by 13% will increase the unfunded liability by more than 100%.

These liabilities must be paid for over time, and we are working to keep that time at a reasonable level. Under the PUC method the initial liabilities are being amortized over 15 years. We anticipate future gains and losses will be amortized over 10 years.

Similarly, with the EAN method we anticipate a 20 year amortization of the initial liability at the time of a change in method, with the same 10 year amortization for future gains and losses.

Our additional data sheet shows the funded level on a market value basis; both currently and under the proposed changes. Generally, the funded percentages decrease by about 4% for the change in interest rates, and another 5% for going to EAN liability (remember that EAN must be used for the Town's financial disclosures). The 67.6% funded level on a market value and EAN basis tells us that there is a lot of funding work to do.

**As the plan's actuary, what do you recommend that we do?**

Because of the trust asset losses, and other increases in liabilities above our expected levels, we would love to see Newtown commit to a significant additional amount of funding to the plan.

Realistically, we know that getting the plan back up to more comfortable funding levels will require several years no matter what; we would like to see that journey begin sooner rather than later.

Our recommendation is that you take this study very seriously and hopefully agree to change both the interest rate and funding method as indicated, with a three year phase in if necessary.

**ACTUARIAL CERTIFICATION**

This study has been prepared in accordance with generally accepted actuarial standards and procedures and conforms to the Guidelines for Professional Conduct of the American Academy of Actuaries.

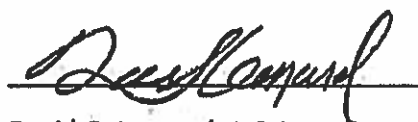
It was prepared using the July 1, 2016 valuation data as provided by the Plan Administrator, Plan Trustee, and various financial institutions. All information submitted to us has been reviewed for reasonableness and consistency, but has otherwise been accepted and relied upon without audit. The plan provisions and other material assumptions are disclosed in report in their respective sections.

Projected mortality improvements have been recognized through the use of SOA tables RP-2014 with projection scale MP-2015.

To the best of our knowledge, the information supplied in this report is complete and accurate.

Future actuarial measurements may differ significantly from the current measurement presented in this report due to such factors as the following: plan experience differing from that anticipated; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law.

I, David G. Leonard, A.S.A., E.A., am a member of the Society of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained here



David G. Leonard, A.S.A.



Enrollment #14-03604

**TOWN OF NEWTOWN PENSION PLANS - RECOMMENDATIONS FOR 2017-18 FISCAL YEAR**

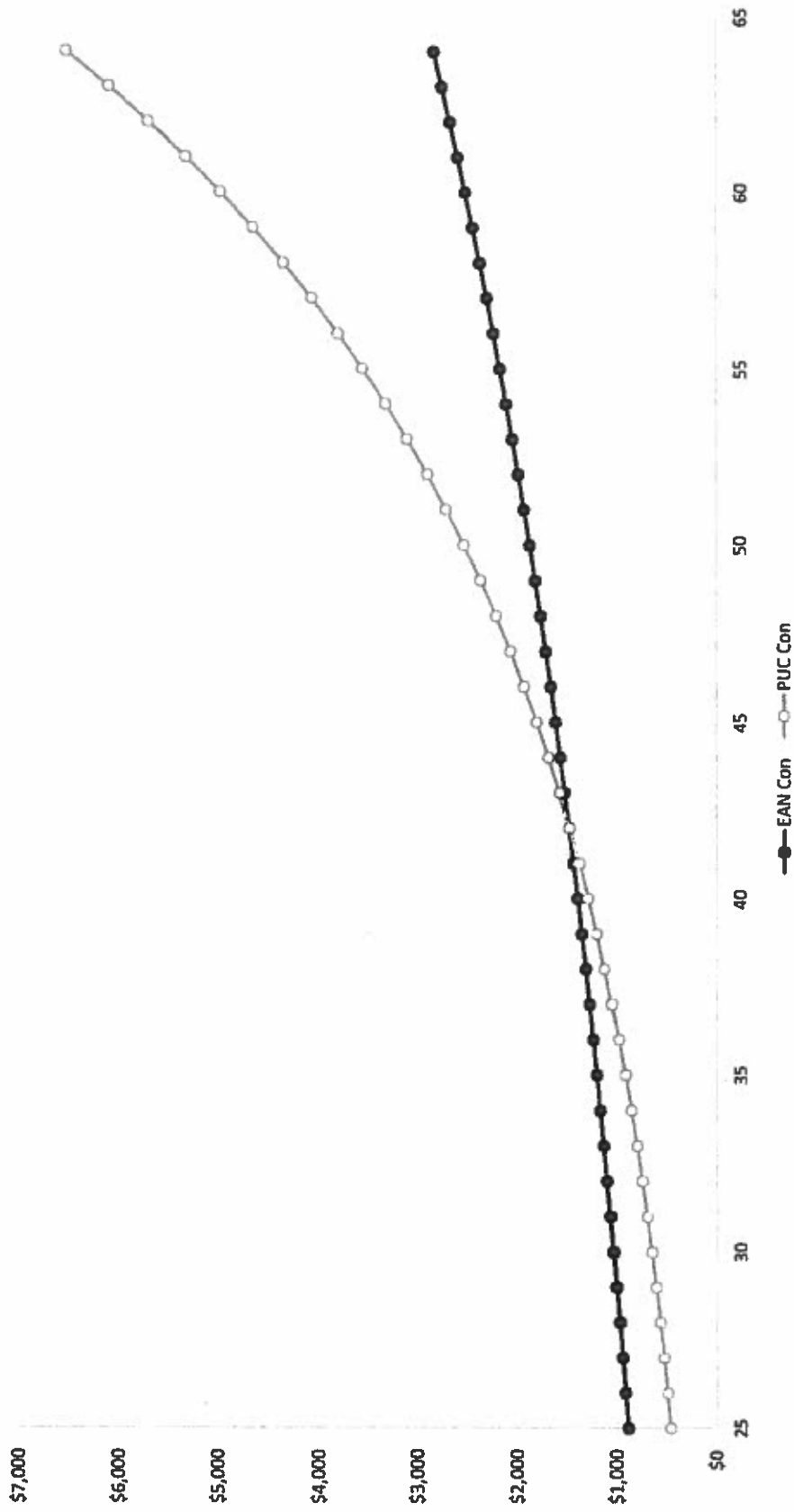
	<u>SELECTMAN</u>	<u>BOARD OF ED.</u>	<u>POLICE PLAN</u>	<u>TOTAL ALL DB PLANS</u>
2016-17 Budget	\$467,138	\$534,733	\$685,944	\$1,687,815
2016 Valuation Proj.	\$495,371	\$574,958	\$814,974	\$1,885,303
<u>Projected Unit Credit (PUC) Calculations at 7.0%</u>				
Immediate Adoption	\$604,451	\$687,986	\$1,009,534	\$2,301,971
Increase from change	109,080	113,028	194,560	416,668
Three Year Adoption	531,731	612,634	879,827	2,024,192
Increase from change	36,360	37,676	64,853	138,889
<u>Entry Age Normal (EAN) Cost Calculations at 7.0%</u>				
Immediate Adoption	\$681,297	\$740,227	\$1,028,138	\$2,449,662
Increase from change	185,926	165,269	213,164	564,359
<u>Three Year Adoption</u>	557,346	630,048	886,029	2,073,423
Increase from change	61,975	55,090	71,055	188,120
<u>Difference between change to PUC 7% and Entry Age at 7%</u>				
Immediate Adoption	\$76,846	\$52,241	\$18,604	\$147,691
Three Year Adoption	25,615	17,414	6,201	49,230

Note: Increase from changes based on 2016 Valuation Projection amounts

TOWN OF NEWTOWN PENSION PLANS - ADDITIONAL DATA FROM 7% STUDY

as of 7/1/16	<u>SELECTMAN</u>	<u>BOARD OF ED.</u>	<u>POLICE PLAN</u>	<u>TOTAL ALL DB PLANS</u>
<u>Normal Cost</u>				
Current 7.5% PUC	\$469,072	\$578,371	\$560,557	\$1,608,000
PUC at 7.0%	507,848	623,817	614,934	1,746,599
EAN at 7.0%	513,677	614,848	504,747	1,633,272
<u>Accrued Liabilities</u>				
Current 7.5% PUC	\$14,687,830	\$11,500,762	\$19,153,240	\$45,341,832
PUC at 7.0%	15,354,380	12,139,635	20,530,466	48,024,481
EAN at 7.0%	16,198,869	12,886,360	22,306,881	51,392,110
<u>Unfunded Liabilities (Actuarial Value)</u>				
Current 7.5% PUC	\$1,020,097	\$926,203	\$3,583,451	\$5,529,751
PUC at 7.0%	1,686,647	1,565,076	4,960,677	8,212,400
EAN at 7.0%	2,531,136	2,311,801	6,737,091	11,580,028
<u>Funded Percentages - Market Value</u>				
Market Value of Assets	\$11,926,754	\$9,227,584	\$13,586,528	\$34,740,866
Current 7.5% PUC	81.2%	80.2%	70.9%	76.6%
PUC at 7.0%	77.7%	76.0%	66.2%	72.3%
EAN at 7.0%	73.6%	71.6%	60.9%	67.6%

Comparison of Normal Cost under Entry Age Normal and Project Unit Credit methods





NEWTOWN MUNICIPAL CENTER  
3 PRIMROSE STREET  
NEWTOWN, CT 06470



[www.newtown-ct.gov](http://www.newtown-ct.gov)

*Robert Tait, Finance Director*

**TOWN OF NEWTOWN  
BOARD OF FINANCE**

**2017 MEETING SCHEDULE-AMENDED**

The Board of Finance will hold meetings at 7:30pm in the Council Chamber at the Newtown Municipal Center, 3 Primrose Street, Newtown, CT as follows:

Monday	January 9
Thursday	January 26 – Town Hall South
Monday	February 13
Thursday	February 16
Thursday	February 23
Monday	February 27
Thursday	March 2
Monday	March 13
Thursday	March 23
Monday	April 10
Thursday	April 27*
Monday	May 8
Thursday	May 25
Monday	June 12
Thursday	June 22
Monday	July 10
Thursday	July 27
Monday	August 14
Thursday	August 24
Monday	September 11
Thursday	September 28
Tuesday	October 10 (Monday is a holiday)
Thursday	October 26*
Monday	November 13
Monday	November 27
Monday	December 11
Thursday	December 28
Monday	January 8, 2018
Thursday	January 25, 2018

# Attachment F

## 6-35 Special and Emergency Appropriations

- (a) A "Special Appropriation" is any appropriation of additional funds made during a fiscal year that is supplemental to an adopted **Town Budget** or capital project. An "Emergency Appropriation" is an appropriation required for an unforeseen or extraordinary event or threat to public health, safety, or welfare. The Board of Finance shall make a recommendation regarding a proposed **Special Appropriation**, but such a recommendation is not required for an **Emergency Appropriation**.
- (b) A request for a **Special or Emergency Appropriation** may be initiated by the First Selectman with the approval of the Board of Selectmen or by the Legislative Council. The request shall include an estimate of the funds required, the reasons therefore, and a proposed method of financing. Methods of financing include, without limitation, issuing notes or bonds of the **Town** or laying a special tax on the Grand List last completed. The Finance Director shall prepare a **Financial Impact Statement** for requests for **Special Appropriations**.
- (c) If the First Selectman initiates an **Emergency Appropriation** request, the appropriation may be approved by a majority vote of the Legislative Council. If initiated by the Legislative Council, the **Emergency Appropriation** must be approved by the affirmative vote of at least eight (8) members of the Legislative Council.
- (d) The Legislative Council shall request from the Board of Finance a recommendation as to whether or not a **Special Appropriation** should be made. The Board of Finance shall provide such recommendation within 90 days of the request. The Legislative Council may grant up to an additional 90 days upon request. After said number of days, the Council may act on the request without a recommendation from the Board of Finance.
- (e) The Legislative Council shall have the power to make **Special and Emergency Appropriations**, in an amount not in excess of \$1,500,000 for any one purpose during a fiscal year. Said amount shall be cumulative during the fiscal year as to all appropriations related to said purpose. The total of **Special and Emergency Appropriations** made by the Legislative Council for all purposes during a fiscal year shall not exceed an amount equal to one mil on the most recently completed Grand List.
- (f) The Legislative Council shall have the power to make **Special Appropriations** of any amount that are necessary to implement agreements reached through the process of collective bargaining.
- (g) The Legislative Council shall recommend to a **Town** referendum all **Special and Emergency Appropriations** that equal or exceed the Legislative Council's authority.
- (h) The Board of Finance shall recommend to the Legislative Council a method of financing the **Special or Emergency Appropriation** that shall be included by the Board of Selectmen in the warning of the referendum. In the case of an **Emergency Appropriation** and the Board of Finance is unable to make such recommendation, the Finance Director may make said recommendation.
- (i) If a **Special or Emergency Appropriation** is voted for a purpose requiring the expenditure or encumbrance of funds during a fiscal year for which an annual budget has been adopted but the tax has not yet been laid in accordance with Subsection 6-30(a) of this Charter, it may be financed by being included in the mil rate for said fiscal year.



#### **6-40 Grants or Other Financial Assistance**

- (a) Grants and other forms of financial assistance, whether from the State of Connecticut, the United States or any other source, shall be subject to review for their financial impact on the **Town**. The Finance Director or the **Town Department** requesting a grant or other form of financial assistance shall submit a **Financial Impact Statement** to the Board of Finance and the Legislative Council that evaluates the impact of the commitments and the conditions required of the **Town** by the grant or financial assistance on present and future **Town Budgets, Town Plans for Development and Capital Improvement Plans**. The Impact statement shall be submitted and reviewed before any action is taken that commits the **Town** to accept said grant or financial assistance.

### **CHAPTER 7 FINANCIAL PROCESSES**

#### **7-05 General Financial Process**

- (a) The fiscal year of the **Town** shall begin on July 1st and end on June 30th.
- (b) The system of accounts used by the **Town Departments** shall be that prescribed by the **General Statutes** as supplemented by regulations adopted by the Board of Finance and approved by the Legislative Council and in accordance with generally accepted accounting principles. The accounting system shall include a separate account for each appropriation showing the amount of the appropriation, the amounts paid or transferred to it, the unpaid obligations against it and the unencumbered balance of the appropriation.
- (c) The Legislative Council, with recommendation from the Board of Finance, shall annually designate an independent, certified public accountant or firm to audit the books and accounts of the **Town** as required by the **General Statutes**. Said annual audit shall be accepted by the Legislative Council with the recommendation of the Board of Finance.
- (d) All **Town Departments** and officers shall report and remit all receipts to the Finance Director as often as he or she may deem desirable but not more often than daily.

#### **7-10 Bonding**

- (a) The Finance Director shall seek bids from at least 3 lending institutions for all borrowings and the net bid most favorable to the **Town** must be accepted unless the Finance Director believes that it is in the best interest of the **Town** to reject all such bids, in which case all such bids may be rejected. The Finance Director may negotiate refunding and restructuring of existing bonds when it is financially advantageous. The re-negotiation may be done without securing bids.
- (b) Every resolution for the issue of bonds shall provide for a tax levy for each year to meet all serial installments of principal and interest and such amounts shall be included in a tax levy for each year until said bond shall have been paid in full.

#### **7-15 Disbursements/Purchases**

- (a) The Board of Finance shall keep under review the budget of the **Town** and shall by regulation prescribe periodic reports of receipts and expenditures for which purpose said Board of Finance shall have access to the books and records of any **Town Department**.
- (b) The regulations adopted by the Board of Finance and approved by the Legislative Council shall also designate the forms and procedures for purchase orders to be drawn on the Finance Director by the Board of Education and the Board of Selectmen.

# Attachment G

## TOWN OF NEWTOWN APPROPRIATION (BUDGET) TRANSFER REQUEST





FISCAL YEAR **2016 - 2017** DEPARTMENT **Public Works** DATE **11/29/16**

	Account	Amount	
FROM:	<b>1-101-24-570-5899-0000 CONTINGENCY</b>	<b>(26,000)</b>	USE NEGATIVE AMOUNT ↓ USE POSITIVE AMOUNT
	• • • • • •		
TO:	<b>1-101-13-500-5749-0000 CAPITAL</b>	<b>26,000</b>	
	• • • • • •		

**REASON:** I would like to request \$26,000 from the contingency account to replace the 2003 Chevy S-10 pickup truck assigned to the Health District. The truck suffers from a broken frame, for safety reasons it needs to be removed from the car pool fleet. This vehicle was not planned for replacement this year. The Health District credits back an annual vehicle lease amount in their budget request to Newtown for this vehicle.

Tim Whelan Fleet Forman, Public Works

**AUTHORIZATION:**

(1) DEPARTMENT HEAD		date: 11/30/16
(2) FINANCE DIRECTOR		11/30/16
(3) SELECTMAN		
(4) BOARD OF SELECTMEN		12/5/16
(5) BOARD OF FINANCE		
(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**

# Attachment H

## TOWN OF NEWTOWN APPROPRIATION (BUDGET) TRANSFER REQUEST

FISCAL YEAR 2016 - 2017 DEPARTMENT Finance DATE 11/4/16

	Account	Amount	
FROM:	1-101-24-570-5899-0000 CONTINGENCY	(35,298)	USE NEGATIVE AMOUNT ↓ USE POSITIVE AMOUNT
TO:	1-101-11-240-5250-0000 UNEMPLOYMENT COMPENSATION	15,000	
	1-101-11-350-5520-0000 INSURANCE, OTHER THAN EMPLOYEE BENEF	20,000	
	1-101-14-442-5520-0000 INSURANCE, OTHER THAN EMPLOYEE BENEF	298	

**REASON:**

Unemployment compensation has increased due to SSO claims in the summer. Will have to increase budget amount from \$10,000 to \$35,000 in future budgets.

Insurance increase due to underestimating increase in budget season. Increase was after budget adoption.

Labor Day Parade insurance was \$298 over estimated \$1,000

**AUTHORIZATION:**

date:

(1) DEPARTMENT HEAD

N/A

(2) FINANCE DIRECTOR

[Signature]

11/4/16

(3) SELECTMAN

C.P. L...

(4) BOARD OF SELECTMEN

[Signature]

12/5/16

(5) BOARD OF FINANCE

\_\_\_\_\_

(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