

Fwd: Union Contract Expirations and Rates chart

Mon 11/24/2014 2:47 PM

From: JOHN KORTZE

To: Arlene Miles



Please add this to our correspondence and minutes for next meeting

Sent from my iPhone

Begin forwarded message:

From: Carey S <cschierloh@gmail.com>
Date: November 23, 2014 at 5:14:01 PM EST
To: Anthony Filiato <anthony.filiato@signal-ct.com>, Dan Amaral <danamaral41@gmail.com>, Dan Honan <danielthonan@gmail.com>, George Ferguson <george-ferguson@earthlink.net>, Joe Girgasky <jgctusa@yahoo.com>, Lisa Romano <lisa4ct@gmail.com>, Mary Ann Jacob <mjacob4404@charter.net>, Neil Chaudhary <nkc@thechaudharyfamily.com>, Paul Lundquist <lundquist.paul@gmail.com>, Philip Carroll <ppcarroll13@gmail.com>, Robert Merola <merola1lc@sbcglobal.net>, Ryan Knapp <ryan.w.knapp@gmail.com>, John Kortze <jkortze@mac.com>
Subject: Fwd: Union Contract Expirations and Rates chart

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

From: **Mary Ann Jacob** <mjacob4404@charter.net>
 Date: Sun, Nov 23, 2014 at 3:32 PM
 Subject: Fwd: Union Contract Expirations and Rates chart
 To: Carey and Ed Schierloh <cschierloh@gmail.com>

Hi Carey,

Plases forward to all LC members plus the John Kortze, thank you.

Begin forwarded message:

From: "Morris, Joanne" <morrisj@newtown.k12.ct.us>
Date: November 20, 2014 at 3:54:53 PM EST
Subject: Union Contract Expirations and Rates chart
To: Mary Ann Jacob <mjacob4404@charter.net>
Cc: Ron Bienkowski <bienkowskir@newtown.k12.ct.us>

Hi Mary Ann,

Attached is Board of Education 2015-16 Union Contract Expirations and Rates charge. This will provide you with information about terms of union contracts.

Joanne Morris

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Joanne Morris
 Business Office Coordinator/District Test Coordinator

Board of Education's Requested Budget for 2015-2016

UNION CONTRACT EXPIRATIONS AND RATES

Contract Expirations and Percentages		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	
Administrators	Wages								Mediated Settlement 0.00%	2.00%	2.50%	1.50%	Negotiated Settlement 2.00%	1.75%		
	Plan								PPO 25	PPO 25	Comp/Mix	Comp/Mix	Comp/Mix	Comp/Mix		
Custodians	Medical Premium Share				POE 15 Eliminated				18.00%	20.00%	20.00%	20.00%	20.00%	21 / 23 %	20.00%	
	HSA Premium Share											18.00%	19.00%			
Ed Assts	Wages								Mediated Settlement 0.00%	2.00%	2.25%	2.00%	PPO25	PPO25		
	Plan								PPO20	PPO20	PPO20	PPO25	PPO25	PPO25		
Secretaries	Medical Premium Share				POE 15 Eliminated				16.00%	17.00%	17.00%	17.00%	18.00%	18.00%		
	HSA Premium Share								13.50%	13.00%	13.00%	13.00%	14.00%	14.00%		
Nurses	Wages								Mediated Settlement 0.00%	2.00%	2.25%	2.00%	PPO25	PPO25		
	Plan								PPO20	PPO20	PPO20	PPO25	PPO25	PPO25		
Teachers	Medical Premium Share				POE 15 Eliminated				15.00%	16.00%	16.00%	16.00%	17.00%	17.00%		
	HSA Premium Share								12.50%	12.00%	12.00%	12.00%	13.00%	13.00%		
Nurses	Wages								Mediated, settled prior to Arbitration							To Be Negotiated
	Plan								0.00%	2.00%	2.00%	2.00%	2.00%	2.00%		
Teachers	Medical Premium Share				POE 10 Eliminated				PPO 10	PPO25	PPO25	PPO25	PPO25	PPO25		
	HSA Premium Share								13.50%	14.50%	15.00%	15.00%	15.00%	12.00%		
Teachers	Wages								Mediated Settlement 1.63%	2.70%	3.07%	1.00%	step mtv*	1.50%		
	Plan								POS	PPO20	PPO20	PPO30	PPO30	PPO30		
Teachers	Medical Premium Share				POE 15 & POS Eliminated				18.00%	20.00%	20.00%	21.00%	22.00%	23.00%		
	HSA Premium Share								13.00%	14.00%	15.00%	16.00%	18.00%	19.00%		
HSA Plan									Only plan available for new hires							

*Year 2 maximum step only increases by 2%, step movement 15% into the school year for all not on the maximum.

Fwd: Question from the 11/19 Budget Meeting

Mon 11/24/2014 7:46 AM

From: John
To: Arlene Miles
Cc: Michael Salaris



Arlene,
Please add the following to correspondence.

Begin forwarded message:

From: John Kortze <jkortze@yahoo.com>
Subject: Re: Question from the 11/19 Budget Meeting
Date: November 23, 2014 at 11:30:54 AM EST
Cc: Mary Ann Jacob <mjacob4404@charter.net>, Keith Alexander <alexanderk_boe@newtown.k12.ct.us>, Joe Erardi <erardij@newtown.k12.ct.us>, Pat Llodra <pat.llodra@newtown-ct.gov>
To: Mike Salaris <mike.salaris@gmail.com>

Mike,
Please direct your questions to either me as chair or Joe directly. Communicating via email, copying boards as a whole and responding to all is considered a "meeting" under the Ct Freedom of Information act and is a violation.
Thanks

Sent from my iPhone

On Nov 23, 2014, at 11:17 AM, Mike Salaris <mike.salaris@gmail.com> wrote:

Joe,

One more comment...In your reply you make the point: "Per pupil expenditures as reported can be misleading for a number of reasons without additional information"

Then you go on to say that "The most recent total net current expenditure per pupil ranks Newtown 117 out of 166". However, you fail to explain that the 117 is the rank for total spending and is the net of one of the highest ranking for facilities/transportation and one of the lowest ranking for instruction costs.

This is one of the most blatant examples of using misleading cost per student metrics I've seen. It's very misleading to those people who do not have the ability to understand the complexities of our budgets on their own and have put their trust in you to appropriately explain these facts. Please stop using this metric without disclosing the ranks for direct and indirect costs. Just because we spend a fortune on busing and facilities does not mean we've adequately funded education.

Thank you,

Mike

From: Mike Salaris [mailto:mike.salaris@gmail.com]

Sent: Sunday, November 23, 2014 1:44 AM

To: 'jkearney19@aol.com'

Cc: 'james.filan@gmail.com'; 'jkortze@yahoo.com'; 'jgodin1312@gmail.com'; 'mike.e.portnoy@gmail.com'; 'harrison.waterbury@sbcglobal.net'; 'george-ferguson@earthlink.net'; 'jgnewtownct@yahoo.com'; 'lundquist.paul@gmail.com'; 'merola1lc@sbcglobal.net'; 'ryan.w.knapp@gmail.com'; 'danielthonan@gmail.com'; 'mjacob4404@charter.net'; 'amaralpoggy@aol.com'; 'nkc@4newtown.com'; 'tonyfiliato@ymail.com'; 'ppcarroll13@gmail.com'; 'michelleku.boe@gmail.com'; 'lrocheboe@gmail.com'; 'dfboenewtown@hotmail.com'; 'alexanderk_boe@newtown.k12.ct.us'; 'boedebbie@gmail.com'; 'KathyLHamilton@att.net'; 'danaholcombehouse@yahoo.com'; 'pat.llodra@newtown-ct.gov'; 'SugrBrk@aol.com'; 'okjt@aol.com'; 'erardij@newtown.k12.ct.us'

Subject: Question from the 11/19 Budget Meeting

Joe,

Thank you for your response. However, I'm not sure you understand my comments. My point was that our funding for instructional costs (which represent about 60% of the education budget) is marginal at best. As I said, there is almost no other town in Connecticut that funds instructional costs less than we do. Cutting facilities costs may improve the ratio but it won't add funding and it won't help us acquire or retain the best teachers or provide our students with the best tools.

I am also not opposed to closing a school if it makes sense. Even next year. We simply don't have room for any waste. However, whatever funding is saved should be used where it is most needed. We should not just to maintain existing ratios.

To better understand how tight our budget is please see the following comparison that breaks out costs by school for all of our schools. These are direct educational expenses only, broken out by level (Elementary Education, Reed Intermediate School Education, Middle School Education and High School Education from page 40 of our budget).

This **does not include facilities or transportation expenses**. As you'll see, we currently spend 10% more to educate elementary school students than we do high school students.

This is a comparison of what we were doing with other districts. Since an apples to apples comparison is of the utmost importance, it was critical to find information from another town that is consistent with the information we report. Brookfield, was one town that has a schedule consistent with what we report (see page 14 of the 2014-15 Brookfield BoE budget). I would have like to include other towns but consistent information was not available to me.

As you'll see, Brookfield spends slightly less for elementary school students than Newtown, the same for middle school, but 22% more for high school students than Newtown.

<image004.jpg>

I am not suggesting that Brookfield's mix is correct. Only using it for comparison. However, it's concerning to me that we spend more on elementary school students than high school students and the amount we're spending on high school students appears very low relative to our other students and relative to Brookfield. Again, not suggesting that Brookfield is correct, only that this deserves a closer look to understand what is driving the variance.

Please see my other comments below in RED

Thank you again for your response, Joe.

Mike

Dear Mike,

I always appreciate anyone who is willing to spend time looking at our budget and it is obvious that you have spent a good deal of time doing just that. So have I along with the rest of the Board of Finance. Your observations regarding fixed costs have been mentioned many times in our annual deliberations and we have advocated for consolidation which is one of the few ways to change the ratios from your analysis. Additionally, while it gets little attention, the fact that the town has been rated AAA from AA3 over the years has helped drive the cost of infrastructure down since we have spent tens of millions of dollars on school improvements with favorable interest rates. Those costs are carried on the town side of the budget but if split out you would see that the cost of education is much higher than is actually shown. Thus, there are many items that need to be reviewed in looking at our town's overall expenditures. I have listed a few of them in bold, underlined comments below.

Sincerely,
Joe Kearney

-----Original Message-----

From: Mike Salaris <mike.salaris@gmail.com>

To: jkearney19 <jkearney19@aol.com>

Cc: james.filan <james.filan@gmail.com>; jkortze <jkortze@yahoo.com>; jgodin1312 <jgodin1312@gmail.com>; mike.e.portnoy <mike.e.portnoy@gmail.com>; harrison.waterbury <harrison.waterbury@sbcglobal.net>; george-ferguson <george-ferguson@earthlink.net>; jgnewtownct <jgnewtownct@yahoo.com>; lundquist.paul <lundquist.paul@gmail.com>; merola1lc <merola1lc@sbcglobal.net>; ryan.w.knapp <ryan.w.knapp@gmail.com>; danielthonan <danielthonan@gmail.com>; mjacob4404 <mjacob4404@charter.net>; amaralpoggy <amaralpoggy@aol.com>; nkc <nkc@4newtown.com>; tonyfiliato <tonyfiliato@ymail.com>; ppcarroll13 <ppcarroll13@gmail.com>; michelleku.boe <michelleku.boe@gmail.com>; 'Laura Roche' <lrocheboe@gmail.com>; 'David Freedman' <dfboenewtown@hotmail.com>; 'Keith Alexander' <alexanderk_boe@newtown.k12.ct.us>; boedebbie <boedebbie@gmail.com>; 'Kathy Hamilton' <KathyLHamilton@att.net>; 'John Vouros' <danaholcombehouse@yahoo.com>; pat.llodra <pat.llodra@newtown-ct.gov>; SugrBrk <SugrBrk@aol.com>; okjt <okjt@aol.com>; 'Joe Erardi' <erardij@newtown.k12.ct.us>

Sent: Sat, Nov 22, 2014 12:34 am

Subject: Question from the 11/19 Budget Meeting

Mr. Kearney,

After attending the November 19 Legislative Council meeting, I had a question regarding your suggestion to freeze the education budget for the next 5 years due to declining enrollments.

Comment: You are leaving out the part where the BOF and I recognize that significant cuts can also come through the elimination of a school (and the associated fixed costs.)

PER THE 11/19 MEETING CLOSING A SCHOOL WAS OFF THE TABLE THIS YEAR. IS THAT NOT THE CASE?

Since this approach fails to consider that the portion of the total expense variance associated with increased cost of providing education services far exceeds the portion of the variance related to declining enrollments, the BoE budget would face real cuts.

For example, had we implemented this in 2010-11, we would have been forced to cut over \$6.2M from the education budget beyond the savings recognized from declining enrollments:

School Year	Total BoE Budget	Variance Detail		
		Declining Enrollments (Volume Variance)	Increased Cost (Rate Variance)	Total Variance
2010-11	\$67,190,000	\$(471,055)	\$1,351,055	\$880,000
2011-12	\$67,970,000	\$(1,885,905)	\$2,665,905	\$780,000
2012-13	\$68,360,000	\$(2,206,652)	\$2,596,652	\$390,000
2013-14	\$71,050,000	\$(2,333,789)	\$5,023,789	\$2,690,000
2014-15	\$72,540,000	\$(2,367,855)	\$3,857,855	\$1,490,000
		<u>\$(9,265,255)</u>	<u>\$15,495,255</u>	<u>\$6,230,000</u>

Comment: The MBR (minimum budget requirement) prevents the type of cuts that you have detailed. In fact it is limited to \$3,000 per student or .5% of the previous years budget, whichever is lower so even though the student population can drop by 200, at most, the cuts from a \$70M budget would be \$350,000 in that year. (.5% x \$70M is less than \$3000 x 200)

THE MBR WOULD HAS NOTHING TO DO WITH THIS SINCE IT'S NOT A MATTER OF CUTTING THE BUDGET, JUST NOT INCREASING IT WHICH, BECAUSE THE INCREASED COST OF PROVIDING EDUCATION SERVICES (\$15.5M) OUTWEIGHS THE SAVINGS (\$9.2M), MEANS THAT WE HAVE EFFECTIVELY CUT THE BUDGET BY \$6.2M.

THESE ARE ACTUAL VARIANCES. HAD EDUCATION EXPENSES BEEN FROZEN IN 2009-10 AT \$66,718,945, AS IS BEING SUGGEST WE DO NOW, THIS IS WHAT WE WOULD NOT HAVE FUNDED.

ALSO, THE MAJORITY OF THE SPENDING WAS UNDER THE NEW ALL-STAR DEAL AND EVEN AT THIS LEVEL OF SPENDING WE ARE STILL DEAD LAST OUT OF THE 27 TOWNS LISTED.

FURTHERMORE, THIS CHART SHOW THAT HISTORICALLY, FOR EVERY DOLLAR WE SAVE

BECAUSE OF DECLINING ENROLLMENTS, PRICE INCREASES COST US TWO DOLLARS. FREEZING THE EDUCATION BUDGET COMPLETELY IGNORES THIS FACT.

My question is, specifically, where will these cuts come from?

If you look at the amount of money we spend on education expenses and break it out by fixed versus variable costs and direct (instruction) versus indirect costs (facilities, transportation), you'll find that we end up with a lot of 'fixed indirect' costs and a lot of 'variable direct' costs. Since we can't easily cut the fixed costs, the majority of the cuts would need to come from the variable direct costs, primarily instructional costs. If you consider that there is almost no other town in Connecticut that spends less per student than Newtown on instructional costs, how is it reasonable that the education budget be forced to absorb these amounts (averaging over \$1,250,000 per year over the last 5 years)?

Here are the current details for 27 districts, including DRG A and B towns, that break out total costs, total enrollment and cost per student. This also includes the amounts spent on facilities and transportation for each district and the total amount remaining. As you can see, the amount of funding remaining after facilities and transportation expenses in Newtown is less than any of the other 27 towns (the 27 towns listed are those towns that include sufficient detail in their budgets packages for the calculations to be included in the list).

Also, had we implemented this in 2010-11, our existing cost per student would have been reduced to \$14,511 in 2014-15 and the amount remaining after facilities and transportation to \$11,867. Also, note that 6 of the districts listed below currently spend over \$19K/student.

<image007.jpg>

Below is a summary of our rank in the state for instructional expenses, for 9 years ending in 2010. This is from the State Dept of Education Cedar website (Finance Reports, Finance - Per Pupil Expenditures by Type, All Districts, All Years (2001-02 to 2009-10) http://sdeportal.ct.gov/Cedar/WEB/ct_report/ (http://sdeportal.ct.gov/Cedar/WEB/ct_report/)). As you can see, we consistently spend less than almost every town in the entire state.

Comment: Per pupil expenditures as reported can be misleading for a number of reasons without additional information. In our DRG for the most recent published stats, Newtown's student population is shrinking at a greater percentage than all others. See chart below:

COST PER STUDENT IS THE ONLY REASONABLE WAY TO COMPARE COSTS. THE IMPORTANT THING IS THAT AMOUNTS REPORTED ARE CONSISTENT. NOT ONLY THAT WE COUNT THE SAME THING BUT THAT WE DO IT AT THE SAME POINT IN TIME AS WELL.

IF WE ARE LOSING STUDENTS AT A GREATER RATE THAN ALL OTHER TOWNS IN OUR DRG, HOW WILL FAILING TO FUND THE EDUCATION BUDGET ADEQUATELY ATTRACT NEW FAMILIES TO TOWN AND TURN THIS AROUND? ALSO, DON'T YOU THINK THAT THE FACT WE SPEND LESS ON INSTRUCTION THAN ALL OTHER TOWNS IN OUR DRG MIGHT HAVE SOMETHING TO DO WITH THE RATE WE ARE LOSING STUDENTS AS WELL?

WHAT ARE WE DOING TO TURN THIS AROUND?

2012-13 Net
Current
Expenditures
(NCE) per
Pupil
(NCEP)
and 2013-14
Special
Education
Excess Cost
Grant
Basic
Contributions
for the
February
Payment

District Code	District Name	(1) NCE 2012-13	(2) Average Daily Membership (ADM) 2011-2012	Average Daily Membership (ADM) 2012-13	Increase (decrease) in total Student Population	Increase (decrease) in % of Student Population
097	NEWTOWN	69,723,540	5,424	5,189	-235	-4.3%
076	MADISON	48,153,050	3,519	3,380	-140	-4.0%
091	NEW FAIRFIELD	37,107,374	2,811	2,725	-87	-3.1%
056	GRANBY	26,880,744	2,148	2,084	-64	-3.0%
128	SIMSBURY	64,775,087	4,733	4,600	-133	-2.8%
085	MONROE	51,770,900	3,661	3,558	-103	-2.8%
107	ORANGE	36,198,352	2,507	2,438	-69	-2.8%
025	CHESHIRE	61,143,718	4,785	4,655	-130	-2.7%
018	BROOKFIELD	36,586,732	2,902	2,838	-64	-2.2%
060	GUILFORD	53,143,284	3,684	3,605	-79	-2.1%
004	AVON	47,033,170	3,538	3,472	-66	-1.9%
132	SOUTH WINDSOR	67,032,895	4,506	4,425	-81	-1.8%
167	WOODBRIIDGE	23,577,824	1,487	1,464	-23	-1.6%
054	GLASTONBURY	89,961,154	6,826	6,753	-73	-1.1%
144	TRUMBULL	93,241,729	6,797	6,755	-42	-0.6%
057	GREENWICH	158,242,545	8,715	8,711	-4	0.0%
051	FAIRFIELD	153,875,427	10,314	10,322	8	0.1%

052	FARMINGTON	58,774,690	4,045	4,079	34	0.8%
	TOTALS		82,403	81,055	-1,349	-1.6%

District ID	District Name	School Year	Rank	Total Districts Reported
097	Newtown School District	2001-02	159	179
097	Newtown School District	2002-03	155	179
097	Newtown School District	2003-04	153	179
097	Newtown School District	2004-05	152	181
097	Newtown School District	2005-06	150	181
097	Newtown School District	2006-07	153	181
097	Newtown School District	2007-08	118	145
097	Newtown School District	2008-09	148	184
097	Newtown School District	2009-10	151	185

Comment: Each dollar spent per pupil affects the taxpayer in the exact same way regardless of where it is directed. The most recent total net current expenditure per pupil ranks Newtown 117 out of 166 and if projected for the student population over the next two years, we are likely to move into the top 50 even if we freeze the budget because the percentage decline in Newtown is greater than in other towns. One of the main reasons (according to local realtors (as mentioned by Dr Erardi) is that our property taxes are far too high, relative to other towns as demonstrated by our mill rate of 34. Also, if you continue the chart above to include 2010 thru 2019 you will see a far different picture regarding Newtown's current and future ranking.

PLEASE SHARE THE SOURCE FOR THE 117 AND THE MOVE INTO THE TOP 50. ALSO, WHAT IS THE RANKING IF YOU EXCLUDE FACILITY AND TRANSPORTATION EXPENSE?

Comment: Regarding DRG's, if you look at each town's MBR and ECS (education cost sharing grant) as well as the grand lists attributable to Business and residential, you will find that only 5 towns in our DRG carry a higher residential tax burden and spend more per pupil than Newtown and only 17 towns in the entire state are higher. Those towns in our DRG that spend more per pupil and carry a higher residential tax burden are Woodbridge, Fairfield, Madison, New Fairfield and Avon. The rest

are on the chart below. If you want an explanation as to why our mill rate is among the highest in the state you don't have to look much further. By comparison, South Windsor, Orange and Guilford carry only 52%, 66% and 42% of the total taxes based upon residential taxation. I mention this only to illustrate the fact that there are many competing factors affecting budget analysis and taxation.

YUP. WE'LL COME BACK TO BIFURCATION LATER.

Counter	Amount Spent		Town	MBR	ECS	% of MBR Carried by Town	DRG
	Per Pupil						
1	16,107		Woodbridge	23,312,158	721,370	96.91%B	
2	14,908		Fairfield	145,680,350	3,590,008	97.54%B	
3	14,248		Madison	47,563,729	1,576,061	96.69%B	
4	13,620		New Fairfield	34,823,847	4,451,451	87.22%B	
5	13,545		Avon	46,487,902	1,232,688	97.35%B	
6	23,883		Sharon	6,397,609	145,798	97.72%	
7	19,911		Kent	6,414,706	167,342	97.39%	
8	19,020		Redding	31,323,820	687,733	97.80%	
9	18,927		Weston	45,038,958	948,564	97.89%	
10	18,173		Westport	97,952,018	1,988,255	97.97%	
11	17,443		New Canaan	73,122,500	1,495,604	97.95%	
12	16,816		Wilton	72,777,608	1,557,195	97.86%	
13	16,719		Darien	76,287,673	1,616,006	97.88%	
14	16,268		Easton	24,101,458	593,868	97.54%	
15	15,456		Old Saybrook	21,480,304	652,677	96.96%	
16	15,428		Ridgefield	79,004,934	2,063,814	97.39%	
17	14,698		Sherman	8,237,275	244,327	97.03%	
18	13,437		Newtown	67,816,567	4,338,374	93.60%B	
19	18,165		Greenwich	136,870,838	5,477,633	96.00%B	
20	15,353						
21	15,148		South Windsor	63,680,027	13,017,444	79.56%B	
22	14,846		Orange	34,763,153	1,107,407	96.81%B	
23	14,740		Guilford	51,105,853	25,625,179	49.86%B	

24	14,549	Monroe	51,177,563	6,592,969	87.12%B
25	14,408	Farmington	53,757,766	1,611,013	97.00%B
26	14,082	Simsbury	62,540,610	5,513,204	91.18%B
27	13,803	Trumbull	87,258,569	3,195,332	96.34%B
28	13,719	West Hartford	132,827,066	16,996,060	87.20%B
29					
30	13,322	Glastonbury	90,099,169	6,415,031	92.88%B
31	13,135	Cheshire	61,326,955	9,376,495	84.71%B
32	12,899	Granby	26,848,086	218,188	99.19%B
33	12,890	Brookfield	36,063,060	1,545,179	95.72%B

In light of our current position, I do not understand how we can responsibly impose these levels of cuts to the education budget which is why I am asking where you believe these cuts will come from.

Comment: You have effectively helped make the case for closing a school earlier rather than later. Simply spending more under the status quo is not an option unless you believe that spending \$19,000-\$20,000 per student by 2019 is not enough and that local homeowners need to be taxed more.

AN ADEQUATELY FUNDED EDUCATION SYSTEM IN 5 YEARS WILL LIKELY COST \$19-\$20K. PLEASE SHARE HOW YOU BELIEVE THIS CAN BE AVOIDED.

ALSO, EDUCATION COSTS INCREASE AT A FASTER RATE THAT MUNICIPAL EXPENSES. THEY ARE COMPLETELY DIFFERENT BUSINESSES THAT GROW AT DIFFERENT RATES. THEREFORE, IN 5 YEARS WE'LL ALSO SEE THE EDUCATION PORTION OF THE BUDGET INCREASED WHILE SERVING A DECREASING NUMBER OF FAMILIES. NOT GOOD.

HERE IS WHAT I HAVE ON AVAILABLE CLASSROOMS...WE WERE CLOSE LAST YEAR BUT NOT QUITE THERE WITHOUT A LARGER CHANGE INVOLVING OTHER GRADES:

<image008.png>

Thank you,

Mike Salaris
11 Country Squire

Environmental Site Assessment: 28A Glen Road, Sandy Hook, CT as of 11.17.14

- Phase I: Consists of the story, the history of the location, what took place at the specific site, overall assessment of the activity
- Phase II: Consists of sampling and testing assessment
- Phase III: Remediation/removal of contamination, action of clean up

Through VCOG grants, the following activity has been executed and/or planned at the site:

Phase I and Phase II:

- Studies have been conducted on the property (not structures) by Geodesign. Budget = \$50,244.

Details: preliminary findings:

- many non-hazardous liquids were found on site;
- underground storage tanks were assessed, early indications show no gross contamination of ground. Tanks removed as part of the assessment;
- final report expected December 2014;
 - early estimates show cleanup of liquids / materials could be \$30,000.

Hazardous Building Materials Inspection on structures was done by BL Companies.

Budget = \$4,340. Testing was done for:

- **asbestos containing materials (sampling)**- numerous ACMs were found on site;
- **lead based paint (sampling)**- LBP found in 14 of 17 samples taken;
- **PCBs (visual inspection)** – found in caulk and ballasts;
- **Mercury containing materials (visual inspection)** – switches and thermostats;
- **Other potential hazardous materials (inventory)** – materials in drums, tanks, debris pile.
- The list is not comprehensive, but includes materials tested as part of the grant;
 - early estimates show cleanup of hazardous materials could be between \$150,000 and \$250,000

Next Steps: Phase III:

- A \$200,000 EPA Cleanup (Phase III) grant is being applied for in December of 2014. (\$200,000 is the maximum award for a grant).
- A preliminary draft of the grant application will be available on 11/19 in Land Use for review by the public for an 11/20 meeting. Public comments are welcome.

NEWTOWN MUNICIPAL CENTER
3 PRIMROSE STREET
NEWTOWN, CT 06470



John W. Kortze
Joseph W. Kearney
James Filan, Jr.
John Godin
Michael Portnoy
Harrison A. Waterbury

TOWN OF NEWTOWN BOARD OF FINANCE

www.newtown-ct.gov

Robert Tait, Finance Director

2015 Meeting Schedule

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

Monday	January 12
Thursday	January 22 - Town Hall South
Monday	February 9
Thursday	February 26
Monday	March 9
Thursday	March 26
Monday	April 13
Thursday	April 23
Monday	May 11
Thursday	May 21
Monday	June 8
Thursday	June 25
Monday	July 13
Thursday	July 23
Monday	August 10
Thursday	August 27
Monday	September 14
Thursday	September 24
Tuesday	October 13 (Monday is a holiday)
Thursday	October 22
Monday	November 9
Monday	November 23 (Thanksgiving is the 4 th Thursday)
Monday	December 8
Monday	December 21 (Christmas is the last Thursday)
Monday	January 11, 2016
Thursday	January 21, 2016

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

FISCAL YEAR 2014 - 2015 DEPARTMENT Information Technology DATE 11/17/14

	Account	Amount	
FROM:	1-101-24-570-5899-0000CONTINGENCY	(8,500)	USE NEGATIVE AMOUNT
TO:	1-101-11-205-5744-0000EQUIPMENT - TECHNOLOGY	8,500	USE POSITIVE AMOUNT

REASON:

A few weeks ago the EOC lost power after an automobile accident knocked down the utility pole which supplies power to that building. Normally when a power outage occurs at the EOC, the uninterruptable power supply (UPS) maintains current to the computer hardware and within 60 seconds a local generator supply electricity. That did not occur on that night.

We discovered that the generator did not start and that the UPS could only sustain the computers for approximately 3 minutes when the DPW expects 2 hours of battery support for equipment. We learned that the generator did not start because of a dead battery which was replaced. We also learned that most of the batteries in the UPS were dead and could not support the dispatch and police services running at the EOC.

The EOC UPS is old and obsolete. Replacement batteries would cost approximately \$5500. A new UPS device will cost \$8500. I am requesting funding to purchase a new UPS for the EOC as vital systems such as 911 dispatch and the PD systems and communications operate from this facility. This building also serves as our emergency operations center for major storms and other significant events.

AUTHORIZATION:

(1) DEPARTMENT HEAD [Signature] date: 17-Nov-14

(2) FINANCE DIRECTOR [Signature] 11/17/14

(3) SELECTMAN e. P. L... 11/17/14

(4) BOARD OF SELECTMEN [Signature] 11/17/14

(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

TOWN OF NEWTOWN APPROPRIATION (BUDGET) TRANSFER REQUEST

FISCAL YEAR

2014 - 2015

DEPARTMENT

Police

DATE

11/25/14

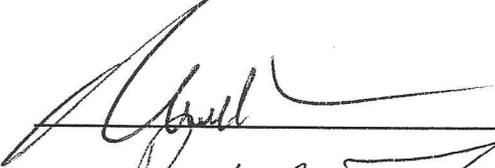
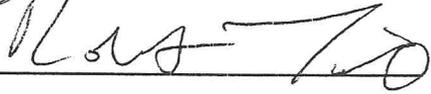
	<u>Account</u>	<u>Amount</u>	
FROM:	1-101-12-310-5110-0000 SALARIES & WAGES - FULL TIME	(60,000)	USE NEGATIVE AMOUNT
	_____	_____	
	_____	_____	
TO:	1-101-12-310-5130-0000 SALARIES & WAGES - OVERTIME	60,000	USE POSITIVE AMOUNT
	_____	_____	
	_____	_____	
	_____	_____	
	_____	_____	
	_____	_____	

REASON:

7 unfilled police officer positions are causing the excess OT. 3 officers just came off of field training status. We will be promoting at the next PC meeting. Should see some reduction in the rate of OVT \$. Still have to wait for one to come off of LTD and 3 more to come off of field training.

AUTHORIZATION:

- (1) DEPARTMENT HEAD
- (2) FINANCE DIRECTOR
- (3) SELECTMAN
- (4) BOARD OF SELECTMEN
- (5) BOARD OF FINANCE
- (6) LEGISLATIVE COUNCIL


date: 11/05/14

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

FISCAL YEAR

2014 - 2015

DEPARTMENT Public Works

DATE

11/13/14

FROM: Account 1-101-13-500-5110-0000 SALARIES & WAGES - FULL TIME

Amount

(61,775.00)

USE NEGATIVE AMOUNT

TO: 1-101-13-500-5749-0000 CAPITAL
1-101-13-500-5505-0000 CONTRACTUAL SERVICES
1-101-13-500-5130-0000 SALARIES & WAGES - OVERTIME

37,500.00

12,000.00

12,275.00

USE POSITIVE AMOUNT

REASON:

The source account is adequate as several department personnel have been on various disability leaves.

The capital receiver account is for the emergency lift replacement with the balance covered by a reduction in purchases in that line item.

The contractual services receiver account is the balance of some late season road repairs.

The additional increase in the Overtime account is for normal after hour response for emergencies and support of the increased need for operational readiness of the Police fleet.

AUTHORIZATION:

(1) DEPARTMENT HEAD

[Signature]

date:

11/24/14

(2) FINANCE DIRECTOR

[Signature]

11/25/14

(3) SELECTMAN

[Signature]

(4) BOARD OF SELECTMEN

(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

**NEWTOWN BOARD OF EDUCATION
MONTHLY FINANCIAL REPORT
OCTOBER 31, 2014**

SUMMARY

The fourth financial report of the 2014-15 fiscal year to date is attached. In the month of October, the Board of Education spent approximately \$9M; \$5.2M on salaries, \$2.2M on benefits, and \$1.6M for all other objects. This report captures three payrolls, hence the increase in salary over the prior period. It also reflects another \$2 million in quarterly payments to the self-insurance fund for school district employees.

Two additional columns appear on this report. The first addition is the "Anticipated Obligations" which will reflect the best current estimate for expenditures beyond active encumbrance. At this time the entries included here represent the budgeted amounts for the offsetting receipts related to the excess cost and agency placement grants. The first estimate of what the districts expected expenses will be reported to the State on December 1st. In many cases this column will eventually reflect the remaining budget balance, as expenditures are planned at this level. As further analysis and information becomes available these obligations will reflect such. The second new column includes the "Projected Balance" which is the result of the balance adjusted by the Anticipated Obligation. These now represent all of the active columns for all continuing Monthly Financial Reports. The above reporting reflects the results of the grants which will be embedded in these obligations moving forward.

All the main object accounts remain in a positive balance position for this month.

There are no transfers recommended this month.

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

EXPENSE CATEGORY CONDITIONS

100 SALARIES

The total salary budget is expected to be adequate to continue all the planned services for the balance of the year

200 EMPLOYEE BENEFITS

Current estimates continue to be on track with no change.

300 PROFESSIONAL SERVICES

Current balance appears adequate, however increased legal activity from a settlement and the MTM trial, along with the pending nurses arbitration and para, custodial and secretarial negotiations will put significant pressure on the districts' legal budget. This component of Professional Services will be exceeded by next month.

400 PURCHASED PROPERTY SERVICES

This group of accounts provides services necessary to keep the buildings running along with classrooms repairs and rentals. Several emergency repairs occurred at the High School as follows: \$10,500 to repair a broken sidewalk, \$5,900 to replace a broken light post, \$5,449 for safety repairs to the loading dock, \$5,865 to repair a fire pump and \$7,924 to repair the water heater and pump system.

500 OTHER PURCHASED SERVICES

Nothing significant to report at this time other than our insurance being \$5,548 over budget.

600 SUPPLIES

This group of accounts includes the electricity, gas, and fuel accounts which will be more thoroughly reviewed and estimated as we enter the heating season.

The district's electricity supply account with Direct Energy will be expiring on December 1st. While we have been looking for an alternate provider the electricity market has been going from bad to worse. The recently announced CL&P rate at 12.629 cents per kilowatt will be a 63% increase over our current 2 year lock in at 7.769 cents per kilowatt. At this rate our current

budget would exceed the account appropriation by approximately \$263,861. Securing a more favorable than the CL&P standard offer rate would put us in the 11.05 cent per kilowatt rate range which would still be about \$178,133 over budget. We are currently looking at providers with the Town, the Consortium, and individually. Another account that is looking problematic is that of natural gas. For the same reasons behind the electricity spike, that of not being able to deliver enough gas, in spite of adequate supply, along with cold weather fears, the price of natural gas is expected to skyrocket. No estimate on gas has been prepared at this time.

700 PROPERTY

Current estimates continue to be on track with no change.

800 MISCELLANEOUS

Current estimates continue to be on track with no change.

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

REVENUE

No revenues were received during the month of October.

Ron Bienkowski
Director of Business
November 10, 2014

TERMS AND DEFINITIONS

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

- Object Code – a service or commodity obtained as the result of a specific expenditure defined by eight categories: Salaries, Employee Benefits, Professional Services, Purchased Property Services, Other Purchased Services, Supplies, Property, and Miscellaneous.
- Expense Category – further defines the type of expense by Object Code
- Expended 2013-14 – actual (unaudited) expenditures of the prior fiscal year (for comparison purposes)
- Approved Budget – indicates the town approved financial plan used by the school district to achieve its goals and objectives.
- YTD Transfers - identified specific cross object codes requiring adjustments to provide adequate funding for the fiscal period. This includes all transfers made to date.
- Current Transfers – identifies the recommended cross object codes for current month action. (No current transfers indicated)
- Current Budget – adjusts the Approved Budget calculating adjustments (+ or -) from transfers to the identified object codes.
- Year-To-Date Expended – indicates the actual amount of cumulative expenditures processed by the school district through the month-end date indicated on the monthly budget summary report.
- Encumbered – indicates approved financial obligations of the school district as a result of employee salary contracts, purchasing agreements, purchase orders, or other identified obligations not processed for payment by the date indicated on the monthly budget summary report.
- Balance – calculates object code account balances, subtracting expenditures and encumbrances from the current budget amount, indicating unobligated balances or shortages.
- Anticipated Obligation – is a column which provides a method to forecast expense category fund balances that have not been approved via an encumbrance, but are anticipated to be expended or remain with an account balance to maintain the overall budget funding level. Receivable revenue (i.e., grants) are now included in this column which has the effect of netting the expected expenditure.

- Projected Balance – calculates the object code balances subtracting the Anticipated Obligations. These balances will move up and down as information is known and or decisions are anticipated or made about current and projected needs of the district.

The monthly budget summary report also provides financial information on the State of Connecticut grant reimbursement programs (Excess Cost and Agency Placement Grants and Magnet Grant Transportation). These reimbursement grants/programs are used to supplement local school district budget programs as follows:

Excess Cost Grant – this State of Connecticut reimbursement grant is used to support local school districts for education costs of identified special education students whose annual education costs exceed local prior year per pupil expenditure by 4 ½. Students placed by the Department of Child and Family services (DCF) are reimbursed after the school district has met the prior year's per pupil expenditure. School districts report these costs annually in December and March of each fiscal year. State of Connecticut grant calculations are determined by reimbursing eligible costs (60%-100%) based on the SDE grant allocation and all other town submittals. Current year receipts results from the state reporting done in December. We receive notice of what we are eligible for in early April.

Magnet Transportation Grant – provides reimbursement of \$1,300 for local students attending approved Magnet school programs. The budgeted grant is \$62,400 for this year while the expected receipt is now \$67,600.

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

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

NEWTOWN BOARD OF EDUCATION
BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING 10/31/2014

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2013 - 2014	APPROVED BUDGET	YTD		CURRENT TRANSFERS	CURRENT BUDGET	YTD EXPENDED	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
				2014 - 2015	2015							
GENERAL FUND BUDGET												
100	SALARIES	\$ 45,029,126	\$ 44,999,627	\$ -	\$ -	\$ -	\$ 44,999,627	\$ 11,284,147	\$ 32,223,390	\$ 1,492,089	\$ (105,874)	\$ 1,597,963
200	EMPLOYEE BENEFITS	\$ 10,633,809	\$ 11,169,344	\$ -	\$ -	\$ -	\$ 11,169,344	\$ 5,403,830	\$ 4,578,433	\$ 1,187,081	\$ -	\$ 1,187,081
300	PROFESSIONAL SERVICES	\$ 863,909	\$ 749,083	\$ -	\$ -	\$ -	\$ 749,083	\$ 254,709	\$ 162,159	\$ 332,215	\$ (69,991)	\$ 402,206
400	PURCHASED PROPERTY SERV.	\$ 2,418,651	\$ 2,139,419	\$ -	\$ -	\$ -	\$ 2,139,419	\$ 917,730	\$ 385,555	\$ 836,133	\$ -	\$ 836,133
500	OTHER PURCHASED SERVICES	\$ 6,809,463	\$ 7,197,647	\$ -	\$ -	\$ -	\$ 7,197,647	\$ 2,296,014	\$ 4,766,772	\$ 134,861	\$ (1,102,170)	\$ 1,237,031
600	SUPPLIES	\$ 4,619,171	\$ 4,480,093	\$ -	\$ -	\$ -	\$ 4,480,093	\$ 1,334,447	\$ 177,367	\$ 2,968,279	\$ -	\$ 2,968,279
700	PROPERTY	\$ 552,547	\$ 534,735	\$ -	\$ -	\$ -	\$ 534,735	\$ 337,418	\$ 15,788	\$ 181,529	\$ -	\$ 181,529
800	MISCELLANEOUS	\$ 71,445	\$ 75,356	\$ -	\$ -	\$ -	\$ 75,356	\$ 49,895	\$ 370	\$ 25,091	\$ -	\$ 25,091
TOTAL GENERAL FUND BUDGET		\$ 70,998,119	\$ 71,345,304	\$ -	\$ -	\$ -	\$ 71,345,304	\$ 21,878,191	\$ 42,309,834	\$ 7,157,279	\$ (1,278,035)	\$ 8,435,314
900	TRANSFER NON-LAPSING	\$ 47,185										
GRAND TOTAL		\$ 71,045,304	\$ 71,345,304	\$ -	\$ -	\$ -	\$ 71,345,304	\$ 21,878,191	\$ 42,309,834	\$ 7,157,279	\$ (1,278,035)	\$ 8,435,314

(Unaudited)

Excess Cost Grant Reimbursement - Budgeted

75.00%

T.B.D.

\$ (1,278,035)

NEWTOWN BOARD OF EDUCATION
BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING 10/31/2014

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2013 - 2014	YTD			CURRENT BUDGET	YTD EXPENDED	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	TRANSFERS 2014 - 2015	CURRENT TRANSFERS						
100	SALARIES										
	Administrative Salaries	\$ 3,013,832	\$ 2,969,510	\$ 11,950	\$ 2,981,460	\$ 1,000,838	\$ 1,977,480	\$ 3,142	\$ -	\$ 3,142	
	Teachers & Specialists Salaries	\$ 30,557,381	\$ 30,434,118	\$ (88,828)	\$ 30,345,290	\$ 7,041,504	\$ 23,236,182	\$ 67,604	\$ (23,564)	\$ 91,168	
	Early Retirement	\$ 16,000	\$ 32,000	\$ -	\$ 32,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -	
	Continuing Ed./Summer School	\$ 85,584	\$ 89,175	\$ 763	\$ 89,938	\$ 60,812	\$ 29,016	\$ 110	\$ -	\$ 110	
	Homebound & Tutors Salaries	\$ 388,172	\$ 243,875	\$ 1,405	\$ 245,280	\$ 75,605	\$ 100,864	\$ 68,811	\$ -	\$ 68,811	
	Certified Substitutes	\$ 599,679	\$ 641,325	\$ -	\$ 641,325	\$ 114,057	\$ 137,470	\$ 389,799	\$ -	\$ 389,799	
	Coaching/Activities	\$ 524,130	\$ 529,749	\$ -	\$ 529,749	\$ 890	\$ -	\$ 528,859	\$ -	\$ 528,859	
	Staff & Program Development	\$ 172,357	\$ 199,768	\$ -	\$ 199,768	\$ 72,468	\$ 82,892	\$ 44,408	\$ -	\$ 44,408	
	CERTIFIED SALARIES	\$ 35,357,135	\$ 35,139,520	\$ (74,710)	\$ 35,064,810	\$ 8,398,172	\$ 25,563,905	\$ 1,102,733	\$ (23,564)	\$ 1,126,297	
	Supervisors/Technology Salaries	\$ 628,445	\$ 634,244	\$ 10,632	\$ 644,876	\$ 207,678	\$ 406,173	\$ 31,025	\$ -	\$ 31,025	
	Clerical & Secretarial salaries	\$ 1,961,645	\$ 2,001,381	\$ 9,090	\$ 2,010,471	\$ 610,922	\$ 1,397,917	\$ 1,632	\$ -	\$ 1,632	
	Educational Assistants	\$ 2,007,432	\$ 1,957,487	\$ 74,710	\$ 2,032,197	\$ 500,432	\$ 1,577,279	\$ (45,515)	\$ (11,553)	\$ (34,162)	
	Nurses & Medical advisors	\$ 647,415	\$ 658,255	\$ -	\$ 658,255	\$ 186,957	\$ 506,872	\$ (35,574)	\$ (20,301)	\$ (15,273)	
	Custodial & Maint Salaries	\$ 2,807,655	\$ 2,857,565	\$ 647	\$ 2,858,212	\$ 919,424	\$ 1,894,132	\$ 44,656	\$ -	\$ 44,656	
	Non Certified Salary Adjustment	\$ -	\$ 66,716	\$ (30,670)	\$ 36,046	\$ -	\$ -	\$ 36,046	\$ -	\$ 36,046	
	Career/Job salaries	\$ 112,160	\$ 222,898	\$ 2,258	\$ 225,156	\$ 64,643	\$ 104,889	\$ 55,624	\$ -	\$ 55,624	
	Special Education Svcs Salaries	\$ 727,151	\$ 928,549	\$ 7,850	\$ 936,399	\$ 234,401	\$ 644,793	\$ 57,206	\$ (50,656)	\$ 107,862	
	Attendance & Security Salaries	\$ 381,784	\$ 209,824	\$ 193	\$ 210,017	\$ 54,154	\$ 124,195	\$ 31,668	\$ -	\$ 31,668	
	Extra Work - Non-Cert	\$ 76,137	\$ 69,825	\$ -	\$ 69,825	\$ 41,243	\$ 3,236	\$ 25,347	\$ -	\$ 25,347	
	Custodial & Maint. Overtime	\$ 280,772	\$ 210,363	\$ -	\$ 210,363	\$ 62,770	\$ -	\$ 147,593	\$ -	\$ 147,593	
	Civic activities/Park & Rec	\$ 41,394	\$ 43,000	\$ -	\$ 43,000	\$ 3,351	\$ -	\$ 39,649	\$ -	\$ 39,649	
	NON-CERTIFIED SALARIES	\$ 9,671,991	\$ 9,860,107	\$ 74,710	\$ 9,934,817	\$ 2,885,975	\$ 6,659,485	\$ 389,357	\$ (82,310)	\$ 471,667	
	SUBTOTAL SALARIES	\$ 45,029,126	\$ 44,999,627	\$ -	\$ 44,999,627	\$ 11,284,147	\$ 32,223,390	\$ 1,492,089	\$ (105,874)	\$ 1,597,963	

NEWTOWN BOARD OF EDUCATION
BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING 10/31/2014

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2013 - 2014	YTD TRANSFERS		CURRENT BUDGET	YTD EXPENDED	ENCUMBER	BALANCE	ANTICIPATED PROJECTED	
			2014 - 2015	2015					OBLIGATIONS	BALANCE
200	EMPLOYEE BENEFITS									
	Medical & Dental Expenses	\$ 8,206,890	-	-	\$ 8,736,119	\$ 4,328,779	\$ 4,335,789	\$ 71,551	\$ -	\$ 71,551
	Life Insurance	\$ 87,200	-	-	\$ 87,337	\$ 27,770	-	\$ 59,567	\$ -	\$ 59,567
	FICA & Medicare	\$ 1,357,437	-	-	\$ 1,335,674	\$ 361,820	-	\$ 973,854	\$ -	\$ 973,854
	Pensions	\$ 458,311	-	-	\$ 441,667	\$ 426,647	\$ 13,680	\$ 1,340	\$ -	\$ 1,340
	Unemployment & Employee Assist.	\$ 61,034	-	-	\$ 83,560	\$ 8,095	-	\$ 75,465	\$ -	\$ 75,465
	Workers Compensation	\$ 462,937	-	-	\$ 484,987	\$ 250,720	\$ 228,964	\$ 5,303	\$ -	\$ 5,303
	SUBTOTAL EMPLOYEE BENEFITS	\$ 10,633,809	-	-	\$ 11,169,344	\$ 5,403,830	\$ 4,578,433	\$ 1,187,081	\$ -	\$ 1,187,081
300	PROFESSIONAL SERVICES									
	Professional Services	\$ 660,280	-	-	\$ 540,851	\$ 206,690	\$ 118,313	\$ 215,848	\$ (69,991)	\$ 285,839
	Professional Educational Ser.	\$ 203,629	-	-	\$ 208,232	\$ 48,019	\$ 43,846	\$ 116,367	\$ -	\$ 116,367
	SUBTOTAL PROFESSIONAL SVCS	\$ 863,909	-	-	\$ 749,083	\$ 254,709	\$ 162,159	\$ 332,215	\$ (69,991)	\$ 402,206
400	PURCHASED PROPERTY SVCS									
	Buildings & Grounds Services	\$ 653,698	-	-	\$ 651,600	\$ 346,272	\$ 225,566	\$ 79,762	\$ -	\$ 79,762
	Utility Services - Water & Sewer	\$ 113,321	-	-	\$ 117,000	\$ 25,261	-	\$ 91,739	\$ -	\$ 91,739
	Building, Site & Emergency Repairs	\$ 503,610	-	-	\$ 460,850	\$ 179,868	-	\$ 280,982	\$ -	\$ 280,982
	Equipment Repairs	\$ 275,163	-	-	\$ 270,433	\$ 84,082	\$ 39,942	\$ 146,409	\$ -	\$ 146,409
	Rentals - Building & Equipment	\$ 300,843	-	-	\$ 305,536	\$ 128,599	\$ 120,048	\$ 56,890	\$ -	\$ 56,890
	Building & Site Improvements	\$ 572,017	-	-	\$ 334,000	\$ 153,650	-	\$ 180,350	\$ -	\$ 180,350
	SUBTOTAL PUR. PROPERTY SER.	\$ 2,418,651	-	-	\$ 2,139,419	\$ 917,730	\$ 385,555	\$ 836,133	\$ -	\$ 836,133

NEWTOWN BOARD OF EDUCATION
 BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING 10/31/2014

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2013 - 2014	YTD			YTD EXPENDED	ENCUMBER BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	TRANSFERS 2014 - 2015	CURRENT BUDGET				
500	OTHER PURCHASED SERVICES								
	Contracted Services	\$ 363,526	\$ 427,574	\$ -	\$ 427,574	\$ 206,380	\$ 70,955	\$ 150,239	\$ 151,835
	Transportation Services	\$ 3,714,217	\$ 3,891,158	\$ -	\$ 3,891,158	\$ 870,696	\$ 2,475,770	\$ 544,692	\$ 822,682
	Insurance - Property & Liability	\$ 297,870	\$ 319,261	\$ -	\$ 319,261	\$ 185,739	\$ 139,070	\$ (5,548)	\$ (5,548)
	Communications	\$ 120,492	\$ 118,143	\$ -	\$ 118,143	\$ 30,968	\$ 54,563	\$ 32,613	\$ 32,613
	Printing Services	\$ 32,365	\$ 39,782	\$ -	\$ 39,782	\$ 12,792	\$ 74	\$ 26,916	\$ 26,916
	Tuition - Out of District	\$ 2,074,030	\$ 2,177,958	\$ -	\$ 2,177,958	\$ 929,937	\$ 1,937,615	\$ (689,594)	\$ 132,990
	Student Travel & Staff Mileage	\$ 206,963	\$ 223,771	\$ -	\$ 223,771	\$ 59,502	\$ 88,724	\$ 75,544	\$ 75,544
	SUBTOTAL OTHER PURCHASED SE	\$ 6,809,463	\$ 7,197,647	\$ -	\$ 7,197,647	\$ 2,296,014	\$ 4,766,772	\$ 134,861	\$ 1,237,031
600	SUPPLIES								
	Instructional & Library Supplies	\$ 906,748	\$ 911,614	\$ -	\$ 911,614	\$ 451,698	\$ 82,357	\$ 377,559	\$ 377,559
	Software, Medical & Office Sup.	\$ 175,444	\$ 210,966	\$ -	\$ 210,966	\$ 68,279	\$ 52,150	\$ 90,537	\$ 90,537
	Plant Supplies	\$ 351,501	\$ 375,100	\$ -	\$ 375,100	\$ 197,677	\$ 35,349	\$ 142,073	\$ 142,073
	Electric	\$ 1,406,552	\$ 1,406,127	\$ -	\$ 1,406,127	\$ 362,071	\$ -	\$ 1,044,056	\$ 1,044,056
	Propane & Natural Gas	\$ 319,537	\$ 338,737	\$ -	\$ 338,737	\$ 33,110	\$ -	\$ 305,627	\$ 305,627
	Fuel Oil	\$ 662,339	\$ 528,038	\$ -	\$ 528,038	\$ 22,296	\$ -	\$ 505,742	\$ 505,742
	Fuel For Vehicles & Equip.	\$ 531,906	\$ 452,503	\$ -	\$ 452,503	\$ 61,165	\$ -	\$ 391,338	\$ 391,338
	Textbooks	\$ 265,144	\$ 257,008	\$ -	\$ 257,008	\$ 138,151	\$ 7,511	\$ 111,346	\$ 111,346
	SUBTOTAL SUPPLIES	\$ 4,619,171	\$ 4,480,093	\$ -	\$ 4,480,093	\$ 1,334,447	\$ 177,367	\$ 2,968,279	\$ 2,968,279

NEWTOWN BOARD OF EDUCATION
 BUDGET SUMMARY REPORT
 FOR THE MONTH ENDING 10/31/2014

OBJECT CODE	EXPENSE CATEGORY	EXPENDED 2013 - 2014	YTD				YTD EXPENDED	ENCUMBER	BALANCE	ANTICIPATED OBLIGATIONS	PROJECTED BALANCE
			APPROVED BUDGET	TRANSFERS 2014 - 2015	CURRENT TRANSFERS	CURRENT BUDGET					
700	PROPERTY										
	Capital Improvements (Sewers)	\$ 124,177	\$ -	\$ -	\$ 124,177	\$ 124,177	\$ -	\$ 0	\$ -	\$ 0	\$ -
	Technology Equipment	\$ 329,592	\$ -	\$ -	\$ 378,900	\$ 192,458	\$ 15,788	\$ 170,654	\$ -	\$ 170,654	\$ -
	Other Equipment	\$ 98,778	\$ -	\$ -	\$ 31,658	\$ 20,784	\$ -	\$ 10,874	\$ -	\$ 10,874	\$ -
	SUBTOTAL PROPERTY	\$ 552,547	\$ -	\$ -	\$ 534,735	\$ 337,418	\$ 15,788	\$ 181,529	\$ -	\$ 181,529	\$ -
800	MISCELLANEOUS										
	Memberships	\$ 71,445	\$ -	\$ -	\$ 75,356	\$ 49,895	\$ 370	\$ 25,091	\$ -	\$ 25,091	\$ -
	SUBTOTAL MISCELLANEOUS	\$ 71,445	\$ -	\$ -	\$ 75,356	\$ 49,895	\$ 370	\$ 25,091	\$ -	\$ 25,091	\$ -
	TOTAL LOCAL BUDGET	\$ 70,998,119	\$ -	\$ -	\$ 71,345,304	\$ 21,878,191	\$ 42,309,834	\$ 7,157,279	\$ (1,278,035)	\$ 8,435,314	\$ -

