



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison, Executive Financial Officer *Kimberly Kennison*

DATE: July 27, 2023

SUBJECT: Agenda for MFAC Meeting – Wednesday, August 16, 2023

The next MFAC meeting is scheduled for August 16<sup>th</sup> at 10:00 am and will be conducted remotely by telephone and via Microsoft TEAMS. Information for attending the meeting is as follows:

### Attendance Instructions:

Attendance by phone use the following telephone number and access code:

Telephone Number: 860-840-2075  
Meeting Access Code: 271 043 199#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS was previously distributed via email to your electronic calendar.

### The Agenda is as follows:

1. Call to order
2. Approval of the minutes to the April 19, 2023, meeting
3. Town of Brooklyn
  - OPM Tiers Eligibility Report
  - Consideration for Release from Commission Oversight
4. City of Derby
  - ✓ FY 2022 Audit Results and Audit Findings
  - Corrective Action Plans and Updates on Implementation – FY 2022 Audit
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, City and BOE
  - FY 2023-24 Adopted Budget – City and BOE with Comparative Prior Years Information
  - ARPA Report on use of funds - City and BOE
  - Status Update:
    - Tax Collection Rates – FY 2023
    - Finance Office staffing – City and BOE
    - City Human Resources Director
    - New Financial Accounting System
    - FY 2023 Audit Status
  - OPM Tiers Eligibility Report
  - Other fiscal related matters

5. Town of Hamden
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023, Town and BOE
  - FY 2023-24 Adopted Budget - Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Debt Service Schedule – Principal and Interest Payment by year
  - Update - Corrective Action Plan and Implementation –Audit Findings and Management Letter
  - OPM Tiers Eligibility Report
  - Other fiscal related matters
6. Town of Plymouth
  - ✓ FY 2022 Audit Results and Audit Findings including Management Letter
  - Corrective Action Plan – Audit Findings and Management Letter
  - FY 2022-23 Budget to Actual results with projections through June 30, 2023 – Town and BOE
  - FY 2023-24 Adopted Budget - Town and BOE
  - ARPA Report on use of funds - Town and BOE
  - Status Update:
    - Tax Collection Rates – FY 2023
    - FY 2023 Audit Status, including reconciliations and recording of transactions
    - Staffing of the Finance Office, Town and BOE
  - OPM Tiers Eligibility Report
  - Other fiscal related matters
7. Outstanding FY 2022 Municipal Audit Reports, including Reports not Submitted by June 30, 2023
8. Other Business
  - a) Public Act 23-197 – Inform Legislative body of findings
  - b) Draft – Best Practice Guide – Facilitating a Timely Audit
  - c) Other

✓ = previously submitted to OPM

Please contact Bill Plummer at [bill.plummer@ct.gov](mailto:bill.plummer@ct.gov) for any questions you may have.

Cc:

Austin Tanner, First Selectman, Town of Brooklyn  
Shelley Cates, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
Walt Mayhew, Chief of Staff, City of Derby  
Nancy Balsys, Deputy Finance Director, City of Derby  
Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
Robert Trainor, Business Manager, Derby Public Schools  
Lauren Garrett, Mayor, Town of Hamden  
Sean Grace, Chief of Staff, Town of Hamden  
Curtis Eatman, Director of Finance, Town of Hamden  
Rick Galarza, Deputy Finance Director, Town of Hamden  
Joseph Kilduff, Mayor, Town of Plymouth  
Grace Zweig, Finance Director, Town of Plymouth  
Secretary of State  
State Treasurer's Office



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

### DRAFT MINUTES

#### MUNICIPAL FINANCE ADVISORY COMMISSION

#### REGULAR MEETING

**WEDNESDAY, APRIL 19, 2023**

Meeting Location: Telephonic Meeting

Date/Time: April 19, 2023, at 10:00 A.M.

Members Present: Ms. Kathleen Clarke Buch, Commission Chair  
Mr. Anthony Genovese  
Ms. Kimberly Kennison  
Mr. Michael LeBlanc  
Mr. Glenn Rybacki  
Ms. Rebecca A. Sielman  
Ms. Diane Waldron

Others Present: Simon Jiang, OPM Staff  
William Plummer, OPM Staff  
Michael Reis, OPM Staff  
Morgan Rice, OPM Staff  
Austin Tanner, First Selectman, Town of Brooklyn  
Shelley Cates, Finance Director, Town of Brooklyn  
Dan Garrick – Director of Finance, City of Danbury  
Roger Palanzo – Chief of Staff, City of Danbury  
Scott Bassett – RSM, External Auditor, City of Danbury  
Richard Dziekan, Mayor, City of Derby  
Walt Mayhew, Chief of Staff, City of Derby  
Nancy Balsys, Deputy Finance Director, City of Derby  
Dr. Matthew J. Conway, Jr., Superintendent, Derby Public Schools  
Robert Trainor, Business Manager, Derby Public Schools  
John Accavallo, External Auditor, City of Derby  
Kevin Seery, First Selectman, Town of East Lyme  
Kevin Gervais, Finance Director, Town of East Lyme  
Lauren Garrett, Mayor, Town of Hamden  
Curtis Eatman, Finance Director, Town of Hamden  
Carol Hazen, Director of Grants & Capital Projects, Town of Hamden  
David Cappelletti, External Auditor, Town of Hamden  
Joseph Kilduff, Mayor, Town of Plymouth  
Grace Zweig, Finance Director, Town of Plymouth  
Victoria Carey, Vice-Chair, Plymouth Board of Finance  
Santo Carta, CLA, External Auditor, Town of Plymouth

## **1. Call to order**

The meeting was called to order at 10:03 a.m. by Commission Chair Buch.

A quorum was not present at the start of the meeting to approve the minutes. Commissioner Buch stated that she would delay the vote on the minutes as two Commissioners had indicated that they would be late in attending the meeting.

Commissioners Genovese and Waldron joined the meeting at 10:17 a.m. and 10:24 a.m., respectively.

## **2. Approval of the meeting minutes of February 15, 2023**

Moved to agenda item 8.

## **3. Status of Outstanding June 30, 2021, Municipal Audit Reports**

### **a) City of Danbury**

Commissioner Buch requested that the City provide the Commission an update on the outstanding June 30, 2021, audit. Mr. Garrick stated the audit firm provided a draft report that was shared with OPM. The City expects the audit to be completed by April 30<sup>th</sup>. As to the status of the FY 2022 audit report, Mr. Garrick stated that the auditors have not begun the audit. Mr. Bassett indicated that they have assigned staff through June 30<sup>th</sup> to complete both the FY 2021 and FY 2022 Audits. Mr. Bassett indicated that he does not believe there will be any significant changes in the draft FY 2021 audit report. However, the quality review process needs to be completed. He could not commit that the audit report will be issued by April 30<sup>th</sup>.

Commissioner Buch asked if the issues that caused such a significant delay had been addressed and what the prospects were of the FY 2023 audit report being completed on time. Mayor Esposito indicated that he spoke to the Board of Education to make sure they are prepared for the audit. Ms. Kennison suggested that the City hire additional staff in order to complete their audits on a timely basis. Mayor Esposito assured the Commission that he is working with HR to fill vacancies and he is committed to staffing the finance office at 100-percent. Mr. Garrick shared that the FY 2023-24 Proposed Budget has additional funding for the finance department allowing the City to issue timely audits.

### **b) Town of East Lyme**

Mr. Gervais stated he has been in communication with the auditors and hopes to have the FY 2021 finalized in the next couple of weeks. Commissioner Buch inquired as to the status of the FY 2022 audit report. Mr. Gervais indicated that the auditors were expected to begin field work during the second and third week of May. The Town recognizes that the need for additional staffing and is presently hiring a Deputy Finance Director.

Commissioner LeBlanc inquired if the audit firm has been engaged to plan the reporting requirements of GASB 87 Lease Accounting. Mr. Gervais indicated that he plans to retain a Finance Director from another town to assist in producing the financial statements. She



is expected to start in the next few weeks. Ms. Kennison encouraged Mr. Gervais to have the proper staffing as the new legislation makes East Lyme a candidate for MFAC oversight if the financials are not completed in a timely manner.

#### **4. Town of Brooklyn**

Ms. Cates indicated that the FY 2022 audit has not be completed due to the staff shortage on the auditor's side but hopes to complete by the end of the month. First Selectman Tanner stated that the Town is providing more information to the auditors, including recording journal entries, establishing policies and procedures and incorporating all of the WPCA's financials. Ms. Cates also shared that the Dog Fund revenue was now part of the Town Clerk revenue line item as it had been moved from its own Dog Fund line item. The Town has begun to address the pooled cash fund and is separating larger accounts and keeping smaller accounts that are easier to manage. The budget is being presented to the Board of Finance tonight for review. Commissioners thanked the Town for its attendance at today's meeting.

#### **5. City of Derby**

Commissioner Rybacki indicated that the City was a client of his firm.

Commissioner Buch noted that the Finance Director position was advertised on the Government Finance Officers Association (GFOA) website. Mr. Mayhew acknowledged the posting and also indicated that the staff member currently serving as the part-time Human Resource Director will fill the role on a full-time basis.

Mr. Mayhew provided a financial update on the City. Commissioner Buch indicated that from the information provided by the City, it appears that property tax collections on real property for FY 2023 was being collected at a 95% collection rate which was below what the City had projected. The City had budgeted real property tax collections at 99% but Mr. Mayhew believes property taxes on real property will ultimately come in fairly close to the amount budgeted for FY 2023. He also acknowledged that motor vehicle supplemental is coming in at a substantial lower rate than what was projected, and he will need to review why. Concerns were raised by Commissioners regarding the City's workers compensation costs including the lack of reserves and actuarial claim estimates. Mr. Mayhew responded to a number of other questions including accounting for police private duty costs and associated revenues, implementation of the new financial accounting system, etc. Commissioners requested additional information on the financial software due to not being familiar with its use for municipalities.

Commissioner Kennison commented on the April financials provided. She would not advocate for the Board of Education to consolidate its operations with the City, given the number of fiscal related issues the City needs to resolve. She requested an organization chart of City positions and a written report on ARPA projects/costs by month. In the future she would like the budgetary information provided to the Commission, be accompanied with a list of key budget assumptions. Mr. Accavallo provided an update on the FY 2022 audit and indicated that he was targeting issuing the report by April 30<sup>th</sup>. He also described preliminary audit findings observed during the audit.

#### **6. Town of Hamden**

Mayor Garrett advised the Commission that on Monday, the City Council adopted the City's revised policies and procedures manual. The City's charter was recently revised creating a finance commission that reviews the proposed budget and makes recommendations to the legislative council. The legislative council would then vote on the budget at its May 17<sup>th</sup> meeting. The City provided information on its transfer station and receipts that come in from the transfer station. As a result of Commissioner LeBlanc's inquiry, Mayor Garrett provided information on the City's ARPA funds and projects planned for use of the ARPA funds. Commissioner Genovese inquired about police private duty and to whether it was run through the General Fund and police/private duty costs/revenues. Mayor Garrett indicated that the accounting was run through the General Fund and provided details regarding associated revenues/expenditures. A number of other questions were posed by Commissioners and answered by Mayor Garrett. Commissioner Buch indicated that the Town appeared to be making significant progress and thanked the Mayor and her staff for attending today's meeting.

## **7. Town of Plymouth**

Commissioner Sielman indicated that her firm provides actuarial services for the Town.

Ms. Zweig introduced herself and Vicky Carey, the Vice-Chair of the Board of Finance. She indicated that Mayor Kilduff had a conflict but would still try to attend today's meeting. She also indicated that her audit firm was in attendance.

Mr. Carta provided an update on the FY 2021 Single Audit reports for the Town. At this time, he is projecting issuing the audit reports by May 5<sup>th</sup>. In regard to the issuance date of the FY 2023 audit report, this would be up to the Town's finance office as to when the information the audit firm needs to complete the audit will be made available. Ms. Zweig believes that the Town will be able to provide the information needed in a timely manner for the audit firm to issue the audit by the December 31<sup>st</sup> deadline.

Ms. Zweig indicated that she believes the Town will end fiscal year 2023 with a small operating deficit of approximately \$60,000. As to the FY 2023-24 budget, the proposed budget was recently submitted to the Town Council and the Board of Finance has increased the Board of Education by 4.3% which triggered a referendum due to an increase over the 3.57% rate. The referendum will be on April 29<sup>th</sup>. She projects that by May 3<sup>rd</sup> the Town should have an adopted FY 2023-24 budget. The FY 2023-24 budget includes an additional staff accountant position. Commissioner Waldron inquired about the ARPA projects the Town has planned. Ms. Zweig provided information on the planned ARPA spending. Commissioner Genovese noted that interest income for FY 2022-23 appeared to be budgeted at a much lower amount than actual amounts being received. Commissioners noted that this would also affect the FY 2023-24 budget. Commissioners noted the progress the Town has made in getting up-to-date on its reconciliations that were significantly behind in the past. Commissioners thanked the Town for its attendance at today's meeting.

## **8. Approval of the meeting minutes of February 15, 2023**

The minutes to the February 15, 2023, meeting were unanimously approved by all Commissioners as presented.

**9. Other Business**

A brief discussion occurred among Commissioners on current and anticipated future vacancies on the Commission.

**10. Adjourned.**

The meeting adjourned at 11:32 a.m.

Respectfully submitted,

Kimberly Kennison  
Acting Commission Secretary



# TOWN OF BROOKLYN

119 GORMAN RD  
BROOKLYN, CONNECTICUT 06234

FINANCE DEPARTMENT  
OFFICE OF THE TREASURER  
(860) 779-3411 OPTION 8

Office of Finance, OPM  
Municipal Finance Advisory Commission  
450 Capitol Avenue  
Hartford, CT 06106

July 26, 2023

## Commission Members:

I would like to respectfully request The Town of Brooklyn's release from MFAC oversight on behalf of First Selectman, Austin Tanner. With the guidance of the MFAC members, we feel that we have made great improvements towards correcting the issues that warranted us the oversight recommendation.

We have been able to update & implement policies and procedures to ensure continued improvement of financial practices that will ensure proper oversight of records in order to maintain fiscal responsibility. Internal controls have improved the monitoring of all town offices and the proper following of these policies and procedures and the ability to make corrections when necessary.

By revising our Policy and Procedure Manual we have documentation to assist during any staffing changes that may occur. Modifications will continue to be made as needed. Additionally, internal and external training is being provided to the Finance Department staff to assist in creating an environment with the support that promotes retention.

The collaboration between the Town and the BOE in creating a joint office has provided the resources to be successful in the advancement of these improvements. We will continue to maintain and build this relationship.

Thank you in advance for your consideration.

Best Regards,

Shelley Cates  
Finance Director  
Town of Brooklyn

Cc. Austin Tanner, First Selectman

## Tiers Designation Eligibility Report

**Municipality:**

**Brooklyn**

**Date:**

**7/25/2023**

#	Criteria	Yes/No	Comment
1	A negative fund balance percentage	No	
2	Reported a fund balance percentage of less than 5% in the three immediately preceding fiscal years	No	Total and Unassigned General Fund, fund balance as of 6/30/2022, represents 8.4% and 7.9% of General Fund revenues, respectively
3	Reported an operating deficit the two immediately preceding fiscal years and reported a fund balance percentage of less than five percent for the immediately preceding fiscal year.	No	Operating Surplus of \$646,000 in FY 2021-22
4	Issued tax or revenue anticipation notes in the three immediately preceding fiscal years to meet cash liquidity	No	
5	The municipality has not filed its annual audit report within twelve months of the fiscal year end	No	FY 2022 Audit Submitted 5/25/2023
6	The current annual audit includes one or more material or significant audit findings that were reported in the annual audits of the two previous fiscal years	No	No significant or material audit findings reported in the FY 2022 audit. Finding 2021-01 (Budgetary Controls) reported in the FY 2021 report as a material weakness has been corrected. Finding 2019-01 (material adjustments to accounting records) reported as a material weakness in the FY 2021 report has been reduced to a management letter finding in the FY 2022 audit report
7	Received a bond rating below A from a bond rating agency	No	S&P Rating of AA- / Stable Outlook

# of Criteria Met:

0

# BROOKLYN

	Fiscal Years End				
	2021	2020	2019	2018	2017
<b>Economic Data</b>					
Population (State Dept. of Public Health)	8,488	8,451	8,272	8,280	8,208
School Enrollment (State Education Dept.)	1,155	1,242	1,234	1,197	1,212
Bond Rating (Moody's, as of July 1)					
Unemployment (Annual Average)	5.7%	7.4%	3.5%	3.8%	4.5%
<b>Grand List Data</b>					
Equalized Net Grand List	\$963,304,463	\$925,789,654	\$913,932,195	\$869,861,571	\$775,936,749
Equalized Mill Rate	17.36	17.57	17.10	17.25	18.57
Net Grand List	\$572,206,169	\$555,929,903	\$552,340,907	\$548,801,485	\$542,832,084
Mill Rate - Real Estate/Personal Property	28.92	28.92	28.09	27.09	26.34
Mill Rate - Motor Vehicle	28.92	28.92	28.09	27.09	26.34
<b>Property Tax Collection Data</b>					
Current Year Adjusted Tax Levy	\$16,719,687	\$16,266,900	\$15,631,889	\$15,008,416	\$14,409,399
Current Year Tax Collection %	99.0%	98.6%	99.0%	98.8%	98.8%
Total Taxes Collected as a % of Total Outstanding	98.4%	97.8%	98.4%	98.3%	98.1%
<b>Operating Results - General Fund</b>					
Property Tax Revenues	\$16,837,605	\$16,331,873	\$15,715,412	\$14,932,539	\$14,506,521
Intergovernmental Revenues	\$9,493,263	\$9,586,860	\$9,492,028	\$6,958,247	\$7,902,323
Total Revenues	\$27,229,239	\$26,699,057	\$25,904,786	\$23,246,922	\$23,055,839
Total Transfers In From Other Funds	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues and Other Financing Sources</b>	<b>\$27,229,239</b>	<b>\$26,699,057</b>	<b>\$25,904,786</b>	<b>\$23,406,922</b>	<b>\$23,055,839</b>
Education Expenditures	\$21,453,833	\$21,099,355	\$20,547,603	\$18,390,927	\$18,274,053
Operating Expenditures	\$4,571,776	\$4,567,834	\$4,450,109	\$4,204,686	\$3,983,666
Total Expenditures	\$26,025,609	\$25,667,189	\$24,997,712	\$22,595,613	\$22,257,719
Total Transfers Out To Other Funds	\$548,883	\$495,915	\$457,530	\$382,362	\$528,835
<b>Total Expenditures and Other Financing Uses</b>	<b>\$26,574,492</b>	<b>\$26,163,104</b>	<b>\$25,455,242</b>	<b>\$22,977,975</b>	<b>\$22,786,554</b>
<b>Net Change in Fund Balance</b>	<b>\$654,747</b>	<b>\$535,953</b>	<b>\$449,544</b>	<b>\$428,947</b>	<b>\$269,285</b>
<b>Fund Balance - General Fund</b>					
Nonspendable	\$0	\$0	\$4,845	\$0	\$0
Restricted	\$87,687	\$77,445	\$71,125	\$0	\$32,351
Committed	\$85,256	\$90,222	\$90,293	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Unassigned	\$1,537,511	\$888,040	\$798,447	\$1,469,730	\$1,008,432
<b>Total Fund Balance (Deficit)</b>	<b>\$1,710,454</b>	<b>\$1,055,707</b>	<b>\$964,710</b>	<b>\$1,469,730</b>	<b>\$1,040,783</b>
<b>Debt Measures</b>					
Net Pension Liability	\$2,460,557	\$3,441,805	\$3,226,582	\$2,819,977	\$2,587,708
Bonded Long-Term Debt	\$6,272,729	\$136,650	\$152,524	\$1,247,752	\$4,042,517
Annual Debt Service	\$154,064	\$126,041	\$91,413	\$3,096,485	\$4,274,734

# August MFAC Meeting Narrative

Prepared by Walt Mayhew – Chief of Staff, Nancy Balsys – Acting Finance Director

## Staffing update – City Finance Department

There are four positions in the Finance Department. The Finance Director, who oversees the operation of the department, the Deputy Finance Director, who oversees the operation of the department in the absence of the Finance Director, a Payroll Financial Assistant, and an Accounts Payable Financial Assistant. Both Financial Assistants are cross-trained to cover for one another as needed.

The department is currently without a Finance Director. The job was posted on the Government Financial Officers Association of CT (GFOAC) and CCM websites with a salary range of \$110,000 - \$130,000. The Human Resource Director is continuing to advertise the position using CCM and GFOACT.

## Staffing Update – Human Resources Director

Consistent with the commission’s recommendation, the Mayor has extended the Human Resources Director’s hours from part-time (8 hours per week) to full-time (35 hours per week).

## Impact of ARPA and other grant applications/administration

The ARPA report has been provided as an attachment. \$312,5000 and \$750,000 has been encumbered as the city’s local contribution for two grants it has applied for. Additionally, \$435,000 is shown as encumbered in anticipation of the approval of the purchase of a metal recycling center that is located just off Main St. and is part of a proposed development project known as Main St. South.

## New Financial System

The conversion and implementation of the new QDS financial system is complete. The system is up and running.

## 21-22 Audit Report

The 21-22 Audit has been completed. The audit revealed a deficit triggered primarily by much larger than anticipated medical claims for the Board of Education (BoE). This is clearly attributable to the pent-up demand for healthcare caused by CoVid. With CoVid, many surgeries and serious health conditions were not pursued due to the lack of availability at hospitals and the personal safety risks associated with using them. As a result, there was a pent-up demand that once CoVid began to recede needed to be addressed, creating this perfect storm of expenses related to healthcare. The administration became aware of this and proposed the creation of several non-lapsing accounts, one of which was an insurance reserve fund that could be drawn down when claims exceeded budgeted expenses. The Aldermen deleted the item from their agenda, without discussion. As a result, the city has no financial mechanism in place to protect itself should actual insurance expenses exceed projected expenses.

## 22-23 Tax Revenues

Property Tax revenues for 22-23 were projected to include a full collection of motor vehicle taxes. However, the mill rate cap on motor vehicle collections was changed from that of the previous year, causing Derby to be above the cap and therefore to collect less in motor vehicle taxes. This was offset by a grant from the state. So, to evaluate the collection rate the taxes collected to date and the grant from the state must be combined. That provides a total of 31,402,591.63 against a projection of 32,121,992.00 for a collection rate of approximately 98%.



**Audit 23 Status**

We anticipate closing the 22-23 FY by the end of August and meeting with the auditor in September. We will provide the auditor will full access to the new financial system to speed up the auditing process.

**Derby**  
**June 30, 2022 Audit Results**

**See Separate Document**



**Mayor Richard Dziekan**  
*One Elizabeth Street*  
*City of Derby, Connecticut 06418*  
***rdziekan@derbyct.gov***

May 30, 2023

Office of Policy and Management  
450 Capitol Avenue MS-54MFS  
Hartford, Connecticut 06106-1379  
Municipal Finance Services Unit Att: William Plummer

#### **AUDIT FINDINGS**

##### **\*22-01 Double-Entry Accounting System**

Finding: The City does not use double-entry accounting for all funds.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: The city has one fund left that does not utilize the existing financial accounting software which is the public library. This will be incorporated into the implementation of a new financial accounting software package on July 1, 2023.

Name of Contact Person: Nancy Balsys, Acting Finance Director

Projected Completion Date: 2Q FY 23-24

##### **\*22-02 Bank Reconciliations and Approval of Bank Reconciliations**

Finding: Bank reconciliations were not formally prepared during the year for general fund checking accounts.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: Beginning 4 Qtr FY 21-22 A monthly schedule has been adopted to ensure monthly bank reconciliations occur prior to the end of the following month and has been occurring as recommended.

Name of Contact Person: Nancy Balsys, Acting Finance Director

Projected Completion Date: 4 Qtr FY 21-22

**\*22-03 Availability of financial information**

Finding: During the audit process, information from various departments related to numerous audit schedules and related information was unavailable in a timely manner. The City's audit for the year ended June 30, 2022, did not start until October 2022. In addition, some schedules and required information were not available for audit until May 2023.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: Beginning 1<sup>st</sup> Qtr F22-23, the city has granted the auditor full access to the city's financial software system to provide full access to all data and reports necessary.

Name of Contact Person: Nancy Balsys, Acting Finance Director

Projected Completion Date: 1<sup>st</sup> Qtr F22-23

**\*22-04 Accounts Payable Cut-off-Board of Education**

Finding: The Board of Education's accounts payable were not properly recorded at year end on the City's general ledger. Accounts payable payments were made up to October 2022 related to June 30, 2022.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: Beginning 4<sup>th</sup> Qtr F22-23, The Board of Education committed to adhering to cut-off requirements as specified by the City and Auditor using the cut-off date of September 30th going forward. Outstanding purchase orders will be rolled into a liability account in the following year's database.

Name of Contact Person: Rob Trainor, Business Manager, BOE

Projected Completion Date: 4<sup>th</sup> Qtr F22-23

## **\*22-05 Reconciliation of City and Board of Education Accounts**

Finding: The Board of Education cash, accounts receivable, accounts payable, income and expenditures and City corresponding accounts were not reconciled at year end. In addition, there were several instances of netting of revenues against expenditures in the Board of Education expenditures.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: Beginning 4<sup>th</sup> Qtr F22-23, the deputy finance director and school business manager have established a monthly process where the necessary reports are provided for the city to perform the reconciliation.

Name of Contact Person: Rob Trainor

Projected Completion Date: 4<sup>th</sup> Qtr F22-23

## **\*22-06 Cash Account Activity- General Fund Operating and Board of Education**

Finding: Various cash accounts had activity that was found not to be recorded or recorded in net amounts.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: Beginning 4<sup>th</sup> Qtr F21-22 The City has established policies and procedures regarding the handling of cash receipts to ensure journals are properly created. The trial balances were provided to the City for June 2022 in November 2022. The City Finance Office has been recording transactions based on the total cash and asked for expenditures to balance the activities monthly. The new Business Manager started in June 2022 and will continue to work on the reconciliation process.

Name of Contact Person: Rob Trainor

Projected Completion Date: 4<sup>th</sup> Qtr F21-22

## **\*22-07 Compensated Absences-City and Board of Education**

Finding: There is no formal reconciliation of compensated absences.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: We have researched and entered the data into the automated payroll system and have created a report for each employee to acknowledge their allotment and use.

Name of Contact Person: Rob Trainor

Projected Completion Date: 1<sup>st</sup> Qtr FY23-24

## **\*22-08 Comingling of Funds**

Finding: The Board of Education maintains one cash account for operations and grants. The comingling of operational and grant monies makes it difficult if not impossible to reconcile with the City.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: A process has been implemented by both City and BoE. Funds are distributed by the City for the operating pieces of accounts payable and payroll. BoE transfers funds for the grant portion of both accounts payable and payroll runs. Tracking sheets created by BoE are being shared with the city for reconciliation purposes. The operating account as well as the payroll account function essentially as a zero-balance account. The BoE is establishing separate funds to track operating and grant income and expenditures as of July 1, 2023. The BoE has enabled their grant account to directly pay for grant expenditures. Funds will no longer need to be transferred. Grant funded payroll transactions will be transferred to the BoE payroll account.

Name of Contact Person: Rob Trainor

Projected Completion Date: August 4<sup>st</sup>, 2023

**\*22-09 Federal and State Single Audit Schedules**

Finding: The Finance Department did not prepare a schedule of expenditures of federal awards and state financial assistance for the year ended June 30, 2022. These schedules are derived from federal and state grant awards received by the General Government and the Board of Education of the City. The Board of Education grant awards primarily are passed through the State Department of Education, while the City receives their grants primarily through the State Department of Housing and Urban Development, the State Department of Health and Human Resources, the State Department of Agriculture and the Office of Policy and Management. The preparation of these schedules of expenditures has, in the past, been made by the auditors, including decision making concerning the federal CFDA number, the pass-through entity number and the amount of federal and state expenditures incurred by the City for the fiscal year. The auditor then reports on the Schedules of Expenditures of Federal and State Financial Assistance and renders his opinion with respect to the compliance with laws, regulations, contracts and grants and with the City's internal control over compliance with requirements of the laws, regulations, contracts and grants.

Statement of Concurrence or Nonconcurrence: The City agrees with the finding.

Management's

Response: The city will create a dedicated fund in the financial system to track grant revenues and expenditures. The BoE has established a grant account. The BoE grant account is now setup to run accounts payable transactions.

Name of Contact Person: Rob Trainor

Projected Completion Date: August 4<sup>th</sup>, 2023



Richard Dziekan  
Mayor, City of Derby

Corrective Action Plan Status - Prior Year Audit Findings

Name of Municipality:		Derby, CT						
ID#	Finding Number	Finding Description	Remedy	Responsible Party(ies)	Status	Date Partially or Fully Implemented	Target Date for Full Implementation	Explanations for Partially and Not Implemented
1	21-1	Double-Entry Accounting System		City & BOE	Partially Implemented	4Q F21-22	4Q F22-23	The city has one fund left that does not utilize the existing financial accounting software which is the public library. This will be incorporated into the implementation of a new financial accounting software package on July 1, 2023.
2	21.2	Bank Reconciliations and Approval of Bank Reconciliations	A monthly schedule has been adopted to ensure monthly bank reconciliations occur prior to the end of the following month and has been occurring as recommended.	City	Fully Implemented	4Q F21-22		
3	21.3	Availability of financial information	The city has granted the auditor full access to the city's financial software system to provide full access to all data and reports necessary.	City	Fully Implemented	1Q F22-23		
4	21.4	Accounts Payable Cut-off-Board of Education	The Board of Education committed to adhering to cut-off requirements as specified by the City and Auditor using the cut-off date of September 30th going forward.	BOE	Fully Implemented	4Q F22-23		
5	21.5	Reconciliation of - City and Board of Education Accounts	The deputy finance director and school business manager have established a monthly process where the necessary reports are provided for the city to perform the reconciliation.	City & BOE	Fully Implemented	4Q F21-22		
6	21.6	Cash Account Activity- General Fund Operating and Board of Education	The City has established policies and procedures regarding the handling of cash receipts to ensure journals are properly created. The trial balances were provided to the City for June 2022 in November 2022. The City Finance Office has been recording transactions based on the total cash and asked for expenditures to balance the activities monthly. The new Business Manager started in June 2022 and will continue to work on the reconciliation process.	City & BOE	Fully Implemented	4Q F21-22		
7	21.7	Compensated Absences-City	We have researched and entered the data into the automated payroll system and have created a report for each employee to acknowledge their allotment and use	City	Fully Implemented	4Q F21-22		
8	21-8	Parking Authority revenues not recorded on accrual basis	An outside agency has been contracted to oversee parking garage operations (LAZ).	City	Fully Implemented		2Q F21-22	
9	21-9	Comingling of Funds The Board of Education maintains one cash account for operations and grant. The comingling of operational and grant monies makes it difficult if not impossible to reconcile with the City.		BOE	Partially Implemented	4Q FY21-22	1Q FY23-24	A process has been implemented by both City and BoE. Funds are distributed by City for the operating pieces of accounts payable and payroll. BoE transfers funds for the grant portion of both accounts payable and payroll runs. Tracking sheets created by BoE are being shared with the city for reconciliation purposes. The operating account as well as the payroll account function essentially as a zero-balance account. The BOE is establishing separate funds to track operating and grant income and expenditures as of July 1, 2023,
10	21-10	Unrecorded Transactions-Community Development (Small Cities and Urban Act Grants)	Transactions involved are minimal and will be posted even when net zero.	City	Fully Implemented	2Q F21-22		
11	21-11	11 Federal and State Single Audit Schedules	The city will create a dedicated fund in the financial system to track grant revenues and expenditures.	City & BOE	Partially Implemented	4Q F21-22	4Q F22-23	



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
3000 - Revenue  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Actual	YTD Budget Variance - Original	Pct Used
41102	Property Taxes	32,121,992.00	30,859,832.63	(1,262,159.37)	96.07%
41104	Supplemental Motor Vehicle	1,016,550.00	367,647.05	(648,902.95)	36.16%
41105	Prior Year Tax Collected	200,000.00	115,368.28	(84,631.72)	57.68%
41106	Municipal Transition - MV Tax	0.00	542,759.00	542,759.00	0.00%
41902	PT/Interest & Lien Fees	300,000.00	225,993.52	(74,006.48)	75.33%
41906	Pilot Lincoln Housing	20,998.00	18,937.00	(2,061.00)	90.18%
41907	Housing Authority/Pilot	69,248.00	0.00	(69,248.00)	0.00%
41908	Pilot Priv Colleges Hospitals	1,331,446.00	1,331,446.32	0.32	100.00%
41909	Tax Pilot/Tax Incentive Developmen	0.00	25,000.00	25,000.00	0.00%
41910	Veterans Prop Tax Ememption	25,214.00	15,631.08	(9,582.92)	61.99%
42130	Police Permit Fees	0.00	995.00	995.00	0.00%
42150	Finance Office Permits	0.00	75.00	75.00	0.00%
42201	Building/Electrical All Permits	150,000.00	239,194.19	89,194.19	159.46%
43000	Town Aid Revenue	262,571.00	261,320.43	(1,250.57)	99.52%
43100	Education Block Grant	6,865,690.00	6,958,872.00	93,182.00	101.35%
43105	Town Clerk Grants	5,500.00	5,500.00	0.00	100.00%
43110	Library Grants	38,500.00	0.00	(38,500.00)	0.00%
43115	E-Rate	89,000.00	0.00	(89,000.00)	0.00%
43120	NIP Revenue	0.00	24,751.00	24,751.00	0.00%
43125	Absentee Ballot Support Grant	0.00	2,576.35	2,576.35	0.00%
43130	ECS Education Equalizer Grant	0.00	609,294.00	609,294.00	0.00%
43200	Capital Improve - Town Clerk	4,000.00	4,084.00	84.00	102.10%
43315	Adult Basic Education	128,900.00	46,826.00	(82,074.00)	36.32%
43700	Misc Intergovernmental Grant	0.00	12,515.47	12,515.47	0.00%
43800	Municipal Sharing Pool	14,728.00	0.00	(14,728.00)	0.00%
43805	Municipal Revenue Sharing Account	205,327.00	471,215.32	265,888.32	229.49%
44010	Youth Service Programs	8,758.00	7,445.75	(1,312.25)	85.01%
44015	Youth Service Bureau	14,947.00	29,558.25	14,611.25	197.75%
44103	Planning Zoning Wetland Fees	500.00	0.00	(500.00)	0.00%
44104	Building Copy Fees	0.00	87.00	87.00	0.00%
44105	Telephone Access Line Tax	22,000.00	24,674.86	2,674.86	112.15%
44110	Parking Garage Daily Receipts	60,000.00	89,461.10	29,461.10	149.10%
44115	Parking Garage Meter Money	0.00	869.53	869.53	0.00%
44120	Parking Garage Parking Tickets	0.00	1,392.56	1,392.56	0.00%
44201	Police Outside Work	175,000.00	858,395.81	683,395.81	490.51%
44705	Parking Tickets	20,000.00	18,021.04	(1,978.96)	90.10%
44720	City Preservation Fees	6,000.00	5,664.00	(336.00)	94.40%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
3000 - Revenue  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Actual	YTD Budget Variance - Original	Pct Used
44867	Suspense Collection	12,000.00	1,441.96	(10,558.04)	12.01%
44868	Street Excavation Fees	1,000.00	960.75	(39.25)	96.07%
45110	Blight Violations	30,000.00	0.00	(30,000.00)	0.00%
46101	Interest Earned	500.00	103,578.69	103,078.69	20,715.73%
47202	Sale of City Property	30,000.00	1,896.06	(28,103.94)	6.32%
47203	113 Rossevelt Drive Sale	0.00	2,000.00	2,000.00	0.00%
47900	Picnic Grove Rental Fees	3,500.00	6,900.00	3,400.00	197.14%
48000	Insurance Reimbursement Claims	20,000.00	3,212.98	(16,787.02)	16.06%
48005	St Law Enforcement Reimbursement	0.00	10.00	10.00	0.00%
48010	Skirvens Settlement	0.00	820.25	820.25	0.00%
48012	Opioids Settlement Fund	0.00	33,741.26	33,741.26	0.00%
48015	Highway Eviction Receivables	0.00	150.00	150.00	0.00%
48020	Recreation Receivables	60,000.00	128,480.92	68,480.92	214.13%
48025	SNET Rebates - Reimbursement	0.00	1,908.50	1,908.50	0.00%
48030	Fire Watch Reimbursement	0.00	440.00	440.00	0.00%
48035	Forgiveness of Debt	0.00	3,928.75	3,928.75	0.00%
48045	Appropriate from FB	947,492.00	0.00	(947,492.00)	0.00%
48050	Bricks/Bench Reim 06/07	0.00	500.00	500.00	0.00%
48405	Fireworks Donation	11,500.00	0.00	(11,500.00)	0.00%
48810	Misc Revenue	30,000.00	28,337.14	(1,662.86)	94.45%
48950	Town Clerk Receivables	300,000.00	280,180.77	(19,819.23)	93.39%
48970	State Distressed Munic	18,120.00	17,839.70	(280.30)	98.45%
48991	WPCA PP	34,100.00	0.00	(34,100.00)	0.00%
48992	Retiree's Health Ins Portion	95,000.00	91,491.21	(3,508.79)	96.30%
48993	Employee Med Co Pay Premium	299,464.00	230,489.74	(68,974.26)	76.96%
48994	Housing Auth Health Ins Premium	43,206.00	37,729.20	(5,476.80)	87.32%
48995	WPCA Health Ins Premium	300,007.00	183,172.88	(116,834.12)	61.05%
48996	BOE Health Ins Premium Share	1,008,251.00	1,054,845.82	46,594.82	104.62%
48997	Pequot Fund	207,304.00	138,202.66	(69,101.34)	66.66%
48998	Social Security Receivables	0.00	38.00	38.00	0.00%
48999	Workers Comp Reimbursement	300,000.00	0.00	(300,000.00)	0.00%
49304	WPCA Bonds	1,372,300.00	2,395,844.17	1,023,544.17	174.58%
49705	LOCIP Reimbursement	104,515.00	0.00	(104,515.00)	0.00%
	Total 3000 - Revenue	48,385,128.00	47,923,544.95	(461,583.05)	99.05%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 3000 - Revenue  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Actual	YTD Budget Variance - Original	Pct Used
	Total 01 - General Fund	48,385,128.00	47,923,544.95	(461,583.05)	99.05%
Report Total		48,385,128.00	47,923,544.95	(461,583.05)	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4109 - Mayor  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
100	Mayor Wages	65,000.00	65,000.00	0.00	0.00	100.00%
105	Secretary Wages	55,652.00	55,651.96	0.00	0.04	99.99%
110	Director of Operations	79,981.00	79,981.20	0.00	(0.20)	100.00%
Total 51610	Regular	200,633.00	200,633.16	0.00	(0.16)	100.00%
55000	Expenses					
000	None	5,000.00	5,000.00	0.00	0.00	100.00%
Total 55000	Expenses	5,000.00	5,000.00	0.00	0.00	100.00%
55005	Reimbursable Expense					
000	None	1,000.00	844.01	0.00	155.99	84.40%
Total 55005	Reimbursable Expense	1,000.00	844.01	0.00	155.99	84.40%
56010	Office Supplies					
000	None	1,200.00	1,171.18	0.00	28.82	97.59%
Total 56010	Office Supplies	1,200.00	1,171.18	0.00	28.82	97.60%
56925	Petty Cash					
000	None	500.00	0.00	0.00	500.00	0.00%
Total 56925	Petty Cash	500.00	0.00	0.00	500.00	0.00%
	Total 4109 - Mayor	208,333.00	207,648.35	0.00	684.65	99.67%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4117 - Financial Administration  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
155	Deputy Finance Director	81,800.00	76,667.50	0.00	5,132.50	93.72%
160	Assist Finance Ap And Pr Clerks	105,479.00	114,837.13	0.00	(9,358.13)	108.87%
165	Finance Director	110,000.00	19,036.68	0.00	90,963.32	17.30%
Total 51610	Regular	297,279.00	210,541.31	0.00	86,737.69	70.82%
53035	Payroll Outsource Fee					
000	None	34,000.00	25,038.86	0.00	8,961.14	73.64%
Total 53035	Payroll Outsource Fee	34,000.00	25,038.86	0.00	8,961.14	73.64%
53105	Finance Services					
000	None	0.00	8,687.00	0.00	(8,687.00)	0.00%
Total 53105	Finance Services	0.00	8,687.00	0.00	(8,687.00)	0.00%
53210	Membership Confrence					
000	None	200.00	0.00	0.00	200.00	0.00%
Total 53210	Membership Confrence	200.00	0.00	0.00	200.00	0.00%
53310	Accounting/Bookkeepng					
000	None	6,000.00	5,000.00	0.00	1,000.00	83.33%
Total 53310	Accounting/Bookkeepng	6,000.00	5,000.00	0.00	1,000.00	83.33%
53506	Mail Machine Lease					
000	None	2,000.00	1,836.96	0.00	163.04	91.84%
Total 53506	Mail Machine Lease	2,000.00	1,836.96	0.00	163.04	91.85%
55302	Courier Services					
000	None	10,000.00	3,286.33	0.00	6,713.67	32.86%
Total 55302	Courier Services	10,000.00	3,286.33	0.00	6,713.67	32.86%
56010	Office Supplies					

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4117 - Financial Administration  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
000	None	4,000.00	3,982.07	0.00	17.93	99.55%
Total 56010	Office Supplies	4,000.00	3,982.07	0.00	17.93	99.55%
58000	Requisitions/Purchase Orders					
000	None	1,000.00	0.00	0.00	1,000.00	0.00%
Total 58000	Requisitions/Purchase Orders	1,000.00	0.00	0.00	1,000.00	0.00%
	Total 4117 - Financial Administration	354,479.00	258,372.53	0.00	96,106.47	72.89%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4120 - Finance Committee  
 From 7/1/2022 Through 6/30/2023

<u>Account Code</u>	<u>Account Title</u>	<u>Original Budget</u>	<u>Expended</u>	<u>Encumbrance</u>	<u>YTD Budget Variance - Original</u>	<u>Pct Used</u>
51610	Regular					
000	None	<u>4,000.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>87.50%</u>
Total 51610	Regular	<u>4,000.00</u>	<u>3,500.00</u>	<u>0.00</u>	<u>500.00</u>	<u>87.50%</u>
	Total 4120 - Finance Committee	4,000.00	3,500.00	0.00	500.00	87.50%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4131 - Tax Assessor  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
105	Secretary Wages	51,698.00	49,816.62	0.00	1,881.38	96.36%
185	Assessor Wages	48,385.00	49,331.36	0.00	(946.36)	101.95%
190	Education Assistant	1,800.00	1,755.80	0.00	44.20	97.54%
Total 51610	Regular	101,883.00	100,903.78	0.00	979.22	99.04%
51970	Vehicle Allowance					
000	None	1,200.00	1,200.00	0.00	0.00	100.00%
Total 51970	Vehicle Allowance	1,200.00	1,200.00	0.00	0.00	100.00%
53040	Audit of Personal Property					
000	None	4,000.00	0.00	0.00	4,000.00	0.00%
Total 53040	Audit of Personal Property	4,000.00	0.00	0.00	4,000.00	0.00%
53045	Cama System 7 Revaluation					
000	None	12,410.00	8,510.00	0.00	3,900.00	68.57%
Total 53045	Cama System 7 Revaluation	12,410.00	8,510.00	0.00	3,900.00	68.57%
53050	Cama/Mapping					
000	None	10,000.00	5,056.00	0.00	4,944.00	50.56%
Total 53050	Cama/Mapping	10,000.00	5,056.00	0.00	4,944.00	50.56%
56100	General Supplies					
000	None	2,700.00	1,551.18	0.00	1,148.82	57.45%
Total 56100	General Supplies	2,700.00	1,551.18	0.00	1,148.82	57.45%
	Total 4131 - Tax Assessor	132,193.00	117,220.96	0.00	14,972.04	88.67%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4135 - Tax Collector  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
125	Clerical	0.00	2,682.69	0.00	(2,682.69)	0.00%
175	Tax Collector	67,000.00	17,435.60	0.00	49,564.40	26.02%
180	Assistant	53,800.00	53,799.20	0.00	0.80	99.99%
Total 51610	Regular	120,800.00	73,917.49	0.00	46,882.51	61.19%
51625	Temporary					
000	None	1,290.00	2,827.50	0.00	(1,537.50)	219.18%
Total 51625	Temporary	1,290.00	2,827.50	0.00	(1,537.50)	219.19%
53200	Training/Education/Seminars					
000	None	1,000.00	457.00	0.00	543.00	45.70%
Total 53200	Training/Education/Seminars	1,000.00	457.00	0.00	543.00	45.70%
53525	DMV Access					
000	None	260.00	250.00	0.00	10.00	96.15%
Total 53525	DMV Access	260.00	250.00	0.00	10.00	96.15%
56100	General Supplies					
000	None	2,500.00	1,703.16	0.00	796.84	68.12%
Total 56100	General Supplies	2,500.00	1,703.16	0.00	796.84	68.13%
	Total 4135 - Tax Collector	125,850.00	79,155.15	0.00	46,694.85	62.90%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4137 - Treasurer  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
000	None	0.00	12,000.04	0.00	(12,000.04)	0.00%
150	Developer	12,000.00	0.00	0.00	12,000.00	0.00%
Total 51610	Regular	12,000.00	12,000.04	0.00	(0.04)	100.00%
55020	Tax Refunds					
000	None	45,000.00	57,371.10	0.00	(12,371.10)	127.49%
Total 55020	Tax Refunds	45,000.00	57,371.10	0.00	(12,371.10)	127.49%
	Total 4137 - Treasurer	57,000.00	69,371.14	0.00	(12,371.14)	121.70%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4139 - Legal  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53010 000	Litigation None	90,000.00	38,218.84	0.00	51,781.16	42.46%
Total 53010	Litigation	90,000.00	38,218.84	0.00	51,781.16	42.47%
53020 000	Legal Services None	74,500.00	68,282.75	0.00	6,217.25	91.65%
Total 53020	Legal Services	74,500.00	68,282.75	0.00	6,217.25	91.65%
53025 000	Labor Counsel None	60,000.00	58,696.00	0.00	1,304.00	97.82%
Total 53025	Labor Counsel	60,000.00	58,696.00	0.00	1,304.00	97.83%
53030 000	Appraisals None	4,500.00	0.00	0.00	4,500.00	0.00%
Total 53030	Appraisals	4,500.00	0.00	0.00	4,500.00	0.00%
54410 000	Land Use None	22,500.00	1,232.50	0.00	21,267.50	5.47%
Total 54410	Land Use	22,500.00	1,232.50	0.00	21,267.50	5.48%
	Total 4139 - Legal	251,500.00	166,430.09	0.00	85,069.91	66.17%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4141 - Personal  
From 7/1/2022 Through 6/30/2023

<u>Account Code</u>	<u>Account Title</u>	<u>Original Budget</u>	<u>Expended</u>	<u>Encumbrance</u>	<u>YTD Budget Variance - Original</u>	<u>Pct Used</u>
51610 000	Regular None	<u>20,800.00</u>	<u>20,524.50</u>	<u>0.00</u>	<u>275.50</u>	<u>98.67%</u>
Total 51610	Regular	<u>20,800.00</u>	<u>20,524.50</u>	<u>0.00</u>	<u>275.50</u>	<u>98.68%</u>
	Total 4141 - Personal	20,800.00	20,524.50	0.00	275.50	98.68%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4143 - Information Technology  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53521 000	Flagship Calls None	<u>27,000.00</u>	<u>26,518.53</u>	<u>0.00</u>	<u>481.47</u>	<u>98.21%</u>
Total 53521	Flagship Calls	27,000.00	26,518.53	0.00	481.47	98.22%
53523 000	Managed Services None	<u>63,750.00</u>	<u>70,715.52</u>	<u>0.00</u>	<u>(6,965.52)</u>	<u>110.92%</u>
Total 53523	Managed Services	63,750.00	70,715.52	0.00	(6,965.52)	110.93%
56100 000	General Supplies None	<u>1,000.00</u>	<u>678.55</u>	<u>0.00</u>	<u>321.45</u>	<u>67.85%</u>
Total 56100	General Supplies	1,000.00	678.55	0.00	321.45	67.86%
57305 000	Upgrades/New Equipment None	<u>5,794.00</u>	<u>7,957.76</u>	<u>(3,420.33)</u>	<u>1,256.57</u>	<u>78.31%</u>
Total 57305	Upgrades/New Equipment	5,794.00	7,957.76	(3,420.33)	1,256.57	78.31%
57365 000	Financial Software None	<u>43,000.00</u>	<u>43,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 57365	Financial Software	43,000.00	43,000.00	0.00	0.00	100.00%
	Total 4143 - Information Technology	140,544.00	148,870.36	(3,420.33)	(4,906.03)	103.49%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4147 - Town Clerk  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
115	Town Clerk	86,359.00	86,359.00	0.00	0.00	100.00%
120	Ass't Town Clerk Wages	100,705.50	100,705.50	0.00	0.00	100.00%
125	Clerical	25,315.20	25,315.20	0.00	0.00	100.00%
Total 51610	Regular	212,379.70	212,379.70	0.00	0.00	100.00%
53200	Training/Education/Seminars					
000	None	5,071.54	5,026.54	0.00	45.00	99.11%
Total 53200	Training/Education/Seminars	5,071.54	5,026.54	0.00	45.00	99.11%
53520	Website Hosting Maintenance					
000	None	1,500.00	1,500.00	0.00	0.00	100.00%
Total 53520	Website Hosting Maintenance	1,500.00	1,500.00	0.00	0.00	100.00%
53524	Electronic Records Management					
000	None	47,304.30	22,156.83	0.00	25,147.47	46.83%
Total 53524	Electronic Records Management	47,304.30	22,156.83	0.00	25,147.47	46.84%
55500	Ordinance and Charter Codification					
000	None	2,000.00	0.00	0.00	2,000.00	0.00%
Total 55500	Ordinance and Charter Codification	2,000.00	0.00	0.00	2,000.00	0.00%
56010	Office Supplies					
000	None	5,000.00	1,022.82	0.00	3,977.18	20.45%
Total 56010	Office Supplies	5,000.00	1,022.82	0.00	3,977.18	20.46%
59000	Town Clerk Library Grant					
000	None	5,500.00	5,587.25	0.00	(87.25)	101.58%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4147 - Town Clerk  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 59000	Town Clerk Library Grant	5,500.00	5,587.25	0.00	(87.25)	101.59%
59005 000	Match - Town Clerk Lib Grant None	5,500.00	5,500.00	0.00	0.00	100.00%
Total 59005	Match - Town Clerk Lib Grant	5,500.00	5,500.00	0.00	0.00	100.00%
59020 000	City Preservation Current None	1.00	0.00	0.00	1.00	0.00%
Total 59020	City Preservation Current	1.00	0.00	0.00	1.00	0.00%
	Total 4147 - Town Clerk	284,256.54	253,173.14	0.00	31,083.40	89.07%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4149 - Registrar of Voters  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
130	Registrar's Wages	19,665.00	19,665.00	0.00	0.00	100.00%
135	Deputies Wages	3,778.00	3,778.00	0.00	0.00	100.00%
140	Voting Machine Mechanic Wages	2,160.00	2,160.00	0.00	0.00	100.00%
Total 51610	Regular	25,603.00	25,603.00	0.00	0.00	100.00%
51630	Overtime					
000	None	1,700.00	1,700.00	0.00	0.00	100.00%
Total 51630	Overtime	1,700.00	1,700.00	0.00	0.00	100.00%
53295	ROVAC					
000	None	4,600.00	1,023.38	0.00	3,576.62	22.24%
Total 53295	ROVAC	4,600.00	1,023.38	0.00	3,576.62	22.25%
53401	Primary					
000	None	15,000.00	12,549.19	0.00	2,450.81	83.66%
Total 53401	Primary	15,000.00	12,549.19	0.00	2,450.81	83.66%
53402	Elections					
000	None	15,000.00	11,621.48	0.00	3,378.52	77.47%
Total 53402	Elections	15,000.00	11,621.48	0.00	3,378.52	77.48%
53403	Absentee Ballot Funds					
000	None	2,576.35	2,500.00	0.00	76.35	97.03%
Total 53403	Absentee Ballot Funds	2,576.35	2,500.00	0.00	76.35	97.04%
55000	Expenses					
000	None	3,536.00	3,430.02	0.00	105.98	97.00%
Total 55000	Expenses	3,536.00	3,430.02	0.00	105.98	97.00%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4149 - Registrar of Voters  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
	Total 4149 - Registrar of Voters	68,015.35	58,427.07	0.00	9,588.28	85.90%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4153 - Planning & Zoning Commission  
 From 7/1/2022 Through 6/30/2023

<u>Account Code</u>	<u>Account Title</u>	<u>Original Budget</u>	<u>Expended</u>	<u>Encumbrance</u>	<u>YTD Budget Variance - Original</u>	<u>Pct Used</u>
53408 000	Planning/Zoning Consultant None	100.00	0.00	0.00	100.00	0.00%
Total 53408	Planning/Zoning Consultant	100.00	0.00	0.00	100.00	0.00%
	Total 4153 - Planning & Zoning Commission	100.00	0.00	0.00	100.00	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4157 - Insurance  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55200 000	Liability None	<u>480,682.00</u>	<u>419,811.12</u>	<u>0.00</u>	<u>60,870.88</u>	<u>87.33%</u>
Total 55200	Liability	480,682.00	419,811.12	0.00	60,870.88	87.34%
55201 000	Cyber Insurance None	<u>39,100.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,100.00</u>	<u>0.00%</u>
Total 55201	Cyber Insurance	39,100.00	0.00	0.00	39,100.00	0.00%
55203 000	Arch Firemen'S Insur None	<u>67,000.00</u>	<u>65,686.00</u>	<u>0.00</u>	<u>1,314.00</u>	<u>98.03%</u>
Total 55203	Arch Firemen'S Insur	67,000.00	65,686.00	0.00	1,314.00	98.04%
55212 000	Auto Deductible None	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55212	Auto Deductible	1,000.00	1,000.00	0.00	0.00	100.00%
55213 000	Deductible None	<u>2,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>50.00%</u>
Total 55213	Deductible	2,000.00	1,000.00	0.00	1,000.00	50.00%
	Total 4157 - Insurance	589,782.00	487,497.12	0.00	102,284.88	82.66%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4161 - Probate Court  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
58255	Probate Share					
000	None	6,094.00	0.00	0.00	6,094.00	0.00%
Total 58255	Probate Share	6,094.00	0.00	0.00	6,094.00	0.00%
	Total 4161 - Probate Court	6,094.00	0.00	0.00	6,094.00	0.00%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4163 - Inlands/Wetlands  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53200	Training/Education/Seminars					
000	None	100.00	0.00	0.00	100.00	0.00%
Total 53200	Training/Education/Seminars	100.00	0.00	0.00	100.00	0.00%
56100	General Supplies					
000	None	90.00	0.00	0.00	90.00	0.00%
Total 56100	General Supplies	90.00	0.00	0.00	90.00	0.00%
	Total 4163 - Inlands/Wetlands	190.00	0.00	0.00	190.00	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4177 - Economic Development  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
000	None	<u>85,000.00</u>	<u>60,480.94</u>	<u>0.00</u>	<u>24,519.06</u>	<u>71.15%</u>
Total 51610	Regular	85,000.00	60,480.94	0.00	24,519.06	71.15%
55010	Departmental Operations					
000	None	<u>4,000.00</u>	<u>3,868.10</u>	<u>0.00</u>	<u>131.90</u>	<u>96.70%</u>
Total 55010	Departmental Operations	4,000.00	3,868.10	0.00	131.90	96.70%
56010	Office Supplies					
000	None	<u>1,000.00</u>	<u>994.22</u>	<u>0.00</u>	<u>5.78</u>	<u>99.42%</u>
Total 56010	Office Supplies	<u>1,000.00</u>	<u>994.22</u>	<u>0.00</u>	<u>5.78</u>	<u>99.42%</u>
	Total 4177 - Economic Development	90,000.00	65,343.26	0.00	24,656.74	72.60%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4198 - Liabilities  
From 7/1/2022 Through 6/30/2023

<u>Account Code</u>	<u>Account Title</u>	<u>Original Budget</u>	<u>Expended</u>	<u>Encumbrance</u>	<u>YTD Budget Variance - Original</u>	<u>Pct Used</u>
52930	Conn State Fees					
000	None	<u>63.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63.00</u>	<u>0.00%</u>
Total 52930	Conn State Fees	<u>63.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63.00</u>	<u>0.00%</u>
	Total 4198 - Liabilities	<u>63.00</u>	<u>0.00</u>	<u>0.00</u>	<u>63.00</u>	<u>0.00%</u>

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4199 - Grant Writer  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610 000	Regular None	20,000.00	5,170.00	0.00	14,830.00	25.85%
Total 51610	Regular	20,000.00	5,170.00	0.00	14,830.00	25.85%
	Total 4199 - Grant Writer	20,000.00	5,170.00	0.00	14,830.00	25.85%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
105	Secretary Wages	52,744.00	98,889.57	0.00	(46,145.57)	187.48%
108	Recording Secretary	1,200.00	0.00	0.00	1,200.00	0.00%
125	Clerical	51,221.00	49,524.80	0.00	1,696.20	96.68%
200	Police Chief Wages	131,471.00	128,942.25	0.00	2,528.75	98.07%
205	Lieutenants Wages	113,336.00	104,530.66	0.00	8,805.34	92.23%
210	Detective Wages	267,072.00	271,160.90	0.00	(4,088.90)	101.53%
215	Detective Sargeant Wages	195,479.00	206,653.72	0.00	(11,174.72)	105.71%
220	Sergeants Wages	559,728.00	557,575.20	0.00	2,152.80	99.61%
225	Patrolmen Wages	1,709,569.43	1,581,737.06	0.00	127,832.37	92.52%
230	Supernumeries Wages	5,668.00	5,811.84	0.00	(143.84)	102.53%
235	School Traffic Wages	21,960.00	21,500.00	0.00	460.00	97.90%
240	Officer In Charge	3,000.00	1,680.00	0.00	1,320.00	56.00%
245	Janitor/Custodian Wages	49,525.00	0.00	0.00	49,525.00	0.00%
Total 51610	Regular	3,161,973.43	3,028,006.00	0.00	133,967.43	95.76%
51630	Overtime					
000	None	342,456.00	343,500.71	0.00	(1,044.71)	100.30%
250	Administrative	900.00	517.87	0.00	382.13	57.54%
Total 51630	Overtime	343,356.00	344,018.58	0.00	(662.58)	100.19%
51942	Other - Training					
000	None	40,000.00	42,354.65	0.00	(2,354.65)	105.88%
Total 51942	Other - Training	40,000.00	42,354.65	0.00	(2,354.65)	105.89%
51943	Other - Outside Work Wages					
000	None	175,000.00	966,449.93	0.00	(791,449.93)	552.25%
Total 51943	Other - Outside Work Wages	175,000.00	966,449.93	0.00	(791,449.93)	552.26%
51945	Other - Community Outreach					
000	None	11,403.00	7,442.23	0.00	3,960.77	65.26%
Total 51945	Other - Community Outreach	11,403.00	7,442.23	0.00	3,960.77	65.27%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51946 000	Other - Sick Time Cashout None	<u>46,983.00</u>	<u>42,186.48</u>	<u>0.00</u>	<u>4,796.52</u>	<u>89.79%</u>
Total 51946	Other - Sick Time Cashout	46,983.00	42,186.48	0.00	4,796.52	89.79%
51952 000	Other - Longevity None	<u>14,500.00</u>	<u>11,500.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>79.31%</u>
Total 51952	Other - Longevity	14,500.00	11,500.00	0.00	3,000.00	79.31%
51953 000	Other - FTO None	<u>2,900.00</u>	<u>3,510.00</u>	<u>0.00</u>	<u>(610.00)</u>	<u>121.03%</u>
Total 51953	Other - FTO	2,900.00	3,510.00	0.00	(610.00)	121.03%
51980 000	Other - Differential Wages None	<u>35,000.00</u>	<u>34,133.19</u>	<u>0.00</u>	<u>866.81</u>	<u>97.52%</u>
Total 51980	Other - Differential Wages	35,000.00	34,133.19	0.00	866.81	97.52%
53070 000	Drug Testing None	<u>6,675.00</u>	<u>5,770.00</u>	<u>0.00</u>	<u>905.00</u>	<u>86.44%</u>
Total 53070	Drug Testing	6,675.00	5,770.00	0.00	905.00	86.44%
53200 000	Training/Education/Seminars None	<u>16,500.00</u>	<u>16,225.16</u>	<u>0.00</u>	<u>274.84</u>	<u>98.33%</u>
Total 53200	Training/Education/Seminars	16,500.00	16,225.16	0.00	274.84	98.33%
53215 000	N. E. Chiefs Of Police None	<u>200.00</u>	<u>80.00</u>	<u>0.00</u>	<u>120.00</u>	<u>40.00%</u>
Total 53215	N. E. Chiefs Of Police	200.00	80.00	0.00	120.00	40.00%
53220 000	CPCA None	<u>975.00</u>	<u>975.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53220	CPCA	975.00	975.00	0.00	0.00	100.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53225 000	IACP None	<u>380.00</u>	<u>380.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53225	IACP	380.00	380.00	0.00	0.00	100.00%
53230 000	Employee Assistance Program None	<u>1,360.00</u>	<u>1,360.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53230	Employee Assistance Program	1,360.00	1,360.00	0.00	0.00	100.00%
53240 000	Exams None	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53240	Exams	1,500.00	1,500.00	0.00	0.00	100.00%
53250 000	SCCJA None	<u>12,000.00</u>	<u>12,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53250	SCCJA	12,000.00	12,000.00	0.00	0.00	100.00%
53255 000	Physicals/Pre-Employment Screening None	<u>9,200.00</u>	<u>3,800.00</u>	<u>0.00</u>	<u>5,400.00</u>	<u>41.30%</u>
Total 53255	Physicals/Pre-Employment Screening	9,200.00	3,800.00	0.00	5,400.00	41.30%
53260 000	Police K-9 Expenses None	<u>3,000.00</u>	<u>1,210.00</u>	<u>0.00</u>	<u>1,790.00</u>	<u>40.33%</u>
Total 53260	Police K-9 Expenses	3,000.00	1,210.00	0.00	1,790.00	40.33%
53265 000	Pspg Insurance None	<u>1,995.00</u>	<u>1,995.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53265	Pspg Insurance	1,995.00	1,995.00	0.00	0.00	100.00%
54305 000	Air Heat Maintenance Contract None	<u>1,375.00</u>	<u>1,374.98</u>	<u>0.00</u>	<u>0.02</u>	<u>99.99%</u>

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 54305	Air Heat Maintenance Contract	1,375.00	1,374.98	0.00	0.02	100.00%
54310 000	Radio Maintenance Contract None	9,579.00	9,578.47	0.00	0.53	99.99%
Total 54310	Radio Maintenance Contract	9,579.00	9,578.47	0.00	0.53	99.99%
54315 000	At&T Service Contract None	950.00	1,900.00	(950.00)	0.00	100.00%
Total 54315	At&T Service Contract	950.00	1,900.00	(950.00)	0.00	100.00%
54325 000	Vehicle Maintenance None	32,000.00	31,724.55	0.00	275.45	99.13%
Total 54325	Vehicle Maintenance	32,000.00	31,724.55	0.00	275.45	99.14%
54330 000	Extinguisher Repair None	250.00	250.00	0.00	0.00	100.00%
Total 54330	Extinguisher Repair	250.00	250.00	0.00	0.00	100.00%
54335 000	Traffic Light Maintenance None	900.00	0.00	0.00	900.00	0.00%
Total 54335	Traffic Light Maintenance	900.00	0.00	0.00	900.00	0.00%
54340 000	Generator Maintenance None	1,657.00	1,018.51	0.00	638.49	61.46%
Total 54340	Generator Maintenance	1,657.00	1,018.51	0.00	638.49	61.47%
54345 000	Car Radio Repair None	900.00	240.90	0.00	659.10	26.76%
Total 54345	Car Radio Repair	900.00	240.90	0.00	659.10	26.77%
54350 000	Police Station Maintenance None	15,000.00	14,965.03	0.00	34.97	99.76%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 54350	Police Station Maintenance	15,000.00	14,965.03	0.00	34.97	99.77%
54355 000	Computer Maintenance None	<u>61,478.67</u>	<u>65,651.03</u>	<u>(4,640.00)</u>	<u>467.64</u>	<u>99.23%</u>
Total 54355	Computer Maintenance	61,478.67	65,651.03	(4,640.00)	467.64	99.24%
54360 000	Recorder Service Contract None	<u>1,993.00</u>	<u>1,993.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 54360	Recorder Service Contract	1,993.00	1,993.00	0.00	0.00	100.00%
54430 000	Copy Machine Lease None	<u>4,500.00</u>	<u>2,785.69</u>	<u>0.00</u>	<u>1,714.31</u>	<u>61.90%</u>
Total 54430	Copy Machine Lease	4,500.00	2,785.69	0.00	1,714.31	61.90%
55000 000	Expenses None	<u>585.00</u>	<u>455.00</u>	<u>0.00</u>	<u>130.00</u>	<u>77.77%</u>
Total 55000	Expenses	585.00	455.00	0.00	130.00	77.78%
55030 000	Recording Secretary Fees None	<u>0.00</u>	<u>1,025.00</u>	<u>0.00</u>	<u>(1,025.00)</u>	<u>0.00%</u>
Total 55030	Recording Secretary Fees	0.00	1,025.00	0.00	(1,025.00)	0.00%
55035 000	Accreditation Manager None	<u>30,240.00</u>	<u>24,885.00</u>	<u>0.00</u>	<u>5,355.00</u>	<u>82.29%</u>
Total 55035	Accreditation Manager	30,240.00	24,885.00	0.00	5,355.00	82.29%
55300 000	Telephones None	<u>7,450.00</u>	<u>7,204.45</u>	<u>0.00</u>	<u>245.55</u>	<u>96.70%</u>
Total 55300	Telephones	7,450.00	7,204.45	0.00	245.55	96.70%
56024 000	Community Outreach Supplies None	<u>1,800.00</u>	<u>1,704.69</u>	<u>0.00</u>	<u>95.31</u>	<u>94.70%</u>

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 56024	Community Outreach Supplies	1,800.00	1,704.69	0.00	95.31	94.70%
56100 000	General Supplies None	17,000.00	16,806.18	0.00	193.82	98.85%
Total 56100	General Supplies	17,000.00	16,806.18	0.00	193.82	98.86%
56125 000	Traffic Signs None	2,000.00	1,984.00	0.00	16.00	99.20%
Total 56125	Traffic Signs	2,000.00	1,984.00	0.00	16.00	99.20%
56210 000	Yankee Gas None	5,265.00	5,132.90	0.00	132.10	97.49%
Total 56210	Yankee Gas	5,265.00	5,132.90	0.00	132.10	97.49%
56290 000	Water Co. None	2,000.00	1,905.91	0.00	94.09	95.29%
Total 56290	Water Co.	2,000.00	1,905.91	0.00	94.09	95.30%
56300 000	Prisoner Food None	1,800.00	986.48	0.00	813.52	54.80%
Total 56300	Prisoner Food	1,800.00	986.48	0.00	813.52	54.80%
56910 000	Police Vests None	900.00	900.00	0.00	0.00	100.00%
Total 56910	Police Vests	900.00	900.00	0.00	0.00	100.00%
56915 000	Uniforms None	35,800.00	35,853.10	0.00	(53.10)	100.14%
Total 56915	Uniforms	35,800.00	35,853.10	0.00	(53.10)	100.15%
57310 000	Ammo & Firearms Equipment None	40,269.90	39,568.04	0.00	701.86	98.25%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4201 - Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 57310	Ammo & Firearms Equipment	40,269.90	39,568.04	0.00	701.86	98.26%
57360	Accreditation Software					
000	None	<u>7,541.00</u>	<u>7,540.60</u>	<u>0.00</u>	<u>0.40</u>	<u>99.99%</u>
Total 57360	Accreditation Software	7,541.00	7,540.60	0.00	0.40	99.99%
58020	Contingency Fund					
000	None	<u>1,000.00</u>	<u>795.00</u>	<u>0.00</u>	<u>205.00</u>	<u>79.50%</u>
Total 58020	Contingency Fund	1,000.00	795.00	0.00	205.00	79.50%
	Total 4201 - Police	4,169,134.00	4,803,124.73	(5,590.00)	(628,400.73)	115.07%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4202 - Auxiliary-Police  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
195	Instructors Wages	<u>3,095.00</u>	<u>3,042.53</u>	<u>0.00</u>	<u>52.47</u>	<u>98.30%</u>
Total 51610	Regular	3,095.00	3,042.53	0.00	52.47	98.30%
54325	Vehicle Maintenance					
000	None	<u>4,750.00</u>	<u>4,128.00</u>	<u>0.00</u>	<u>622.00</u>	<u>86.90%</u>
Total 54325	Vehicle Maintenance	4,750.00	4,128.00	0.00	622.00	86.91%
55015	Instructor/Admin Costs					
000	None	<u>1,600.00</u>	<u>1,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55015	Instructor/Admin Costs	1,600.00	1,600.00	0.00	0.00	100.00%
57300	Equipment					
000	None	<u>8,160.00</u>	<u>7,364.65</u>	<u>0.00</u>	<u>795.35</u>	<u>90.25%</u>
Total 57300	Equipment	<u>8,160.00</u>	<u>7,364.65</u>	<u>0.00</u>	<u>795.35</u>	<u>90.25%</u>
	Total 4202 - Auxiliary-Police	17,605.00	16,135.18	0.00	1,469.82	91.65%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4203 - Fire  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
255	Fire Commissioner Wages	5,835.00	5,834.40	0.00	0.60	99.98%
260	Fire Chief Wages	4,243.00	4,243.10	0.00	(0.10)	100.00%
265	Three Fire Assistants Wages	11,138.00	11,138.19	0.00	(0.19)	100.00%
270	Four Chief Drivers Wages	4,668.00	4,473.04	0.00	194.96	95.82%
275	Fire Safety Officer	1,000.00	1,000.00	0.00	0.00	100.00%
Total 51610	Regular	26,884.00	26,688.73	0.00	195.27	99.27%
51975	Other - Outside Demolition Watch					
000	None	1,500.00	900.00	0.00	600.00	60.00%
Total 51975	Other - Outside Demolition Watch	1,500.00	900.00	0.00	600.00	60.00%
51976	Other - Station Standby					
000	None	8,400.00	6,260.00	0.00	2,140.00	74.52%
Total 51976	Other - Station Standby	8,400.00	6,260.00	0.00	2,140.00	74.52%
51977	Other - Fire Watch					
000	None	4,500.00	4,870.00	0.00	(370.00)	108.22%
Total 51977	Other - Fire Watch	4,500.00	4,870.00	0.00	(370.00)	108.22%
53200	Training/Education/Seminars					
000	None	13,140.00	12,933.47	0.00	206.53	98.42%
Total 53200	Training/Education/Seminars	13,140.00	12,933.47	0.00	206.53	98.43%
53255	Physicals/Pre-Emplyment Screening					
000	None	22,000.00	17,603.00	0.00	4,397.00	80.01%
Total 53255	Physicals/Pre-Emplyment Screening	22,000.00	17,603.00	0.00	4,397.00	80.01%
53290	Valley Fire Chiefs					

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4203 - Fire  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
000	None	<u>200.00</u>	<u>200.00</u>	<u>(200.00)</u>	<u>200.00</u>	<u>0.00%</u>
Total 53290	Valley Fire Chiefs	200.00	200.00	(200.00)	200.00	0.00%
53500	Computer Service					
000	None	<u>4,450.00</u>	<u>3,584.23</u>	<u>0.00</u>	<u>865.77</u>	<u>80.54%</u>
Total 53500	Computer Service	4,450.00	3,584.23	0.00	865.77	80.54%
53545	Expense Of Companies					
000	None	<u>6,000.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53545	Expense Of Companies	6,000.00	6,000.00	0.00	0.00	100.00%
53550	Test Ladders Per Nfpa					
000	None	<u>1,455.00</u>	<u>1,455.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53550	Test Ladders Per Nfpa	1,455.00	1,455.00	0.00	0.00	100.00%
54300	Equipment Repair & Maintenance					
000	None	<u>89,082.73</u>	<u>96,210.65</u>	<u>(4,850.00)</u>	<u>(2,277.92)</u>	<u>102.55%</u>
Total 54300	Equipment Repair & Maintenance	89,082.73	96,210.65	(4,850.00)	(2,277.92)	102.56%
54301	Building Maintenance					
000	None	<u>26,140.00</u>	<u>20,910.58</u>	<u>0.00</u>	<u>5,229.42</u>	<u>79.99%</u>
Total 54301	Building Maintenance	26,140.00	20,910.58	0.00	5,229.42	79.99%
54321	Radio Maintenance					
000	None	<u>14,650.00</u>	<u>4,281.25</u>	<u>0.00</u>	<u>10,368.75</u>	<u>29.22%</u>
Total 54321	Radio Maintenance	14,650.00	4,281.25	0.00	10,368.75	29.22%
54395	Annual Service Contracts					
000	None	<u>20,771.00</u>	<u>19,354.46</u>	<u>0.00</u>	<u>1,416.54</u>	<u>93.18%</u>

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4203 - Fire  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 54395	Annual Service Contracts	20,771.00	19,354.46	0.00	1,416.54	93.18%
55000	Expenses					
000	None	<u>2,000.00</u>	<u>2,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55000	Expenses	2,000.00	2,000.00	0.00	0.00	100.00%
55310	Comcast					
000	None	<u>14,000.00</u>	<u>14,108.66</u>	<u>0.00</u>	<u>(108.66)</u>	<u>100.77%</u>
Total 55310	Comcast	14,000.00	14,108.66	0.00	(108.66)	100.78%
56210	Yankee Gas					
000	None	<u>24,800.00</u>	<u>18,912.35</u>	<u>0.00</u>	<u>5,887.65</u>	<u>76.25%</u>
Total 56210	Yankee Gas	24,800.00	18,912.35	0.00	5,887.65	76.26%
56290	Water Co.					
000	None	<u>4,098.00</u>	<u>3,811.73</u>	<u>0.00</u>	<u>286.27</u>	<u>93.01%</u>
Total 56290	Water Co.	4,098.00	3,811.73	0.00	286.27	93.01%
56902	Extinguishers					
000	None	<u>1,500.00</u>	<u>785.00</u>	<u>0.00</u>	<u>715.00</u>	<u>52.33%</u>
Total 56902	Extinguishers	1,500.00	785.00	0.00	715.00	52.33%
57305	Upgrades/New Equipment					
000	None	<u>22,400.00</u>	<u>19,933.04</u>	<u>0.00</u>	<u>2,466.96</u>	<u>88.98%</u>
Total 57305	Upgrades/New Equipment	22,400.00	19,933.04	0.00	2,466.96	88.99%
57390	Personnal Fire Alert System					
000	None	<u>4,450.00</u>	<u>4,450.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 57390	Personnal Fire Alert System	4,450.00	4,450.00	0.00	0.00	100.00%
57391	Engine Pump Test Nfpa					
000	None	<u>1,575.00</u>	<u>1,225.00</u>	<u>0.00</u>	<u>350.00</u>	<u>77.77%</u>

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4203 - Fire  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 57391	Engine Pump Test Nfpa	1,575.00	1,225.00	0.00	350.00	77.78%
57393	Hose					
000	None	<u>14,512.27</u>	<u>14,512.27</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 57393	Hose	14,512.27	14,512.27	0.00	0.00	100.00%
57394	Breathing Equipment					
000	None	<u>21,400.00</u>	<u>21,265.12</u>	<u>0.00</u>	<u>134.88</u>	<u>99.36%</u>
Total 57394	Breathing Equipment	21,400.00	21,265.12	0.00	134.88	99.37%
57396	Fire Police					
000	None	<u>500.00</u>	<u>350.00</u>	<u>0.00</u>	<u>150.00</u>	<u>70.00%</u>
Total 57396	Fire Police	500.00	350.00	0.00	150.00	70.00%
	Total 4203 - Fire	350,408.00	322,604.54	(5,050.00)	32,853.46	90.62%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4213 - Building Inspector  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51620	Part-Time					
105	Secretary Wages	24,219.00	22,398.58	0.00	1,820.42	92.48%
355	Blight Officers	11,104.00	11,278.08	0.00	(174.08)	101.56%
Total 51620	Part-Time	35,323.00	33,676.66	0.00	1,646.34	95.34%
51961	ZEO/WO PT					
000	None	26,000.00	25,699.98	0.00	300.02	98.84%
Total 51961	ZEO/WO PT	26,000.00	25,699.98	0.00	300.02	98.85%
51970	Vehicle Allowance					
355	Blight Officers	3,000.00	2,575.00	0.00	425.00	85.83%
Total 51970	Vehicle Allowance	3,000.00	2,575.00	0.00	425.00	85.83%
53200	Training/Education/Seminars					
000	None	5,000.00	0.00	0.00	5,000.00	0.00%
Total 53200	Training/Education/Seminars	5,000.00	0.00	0.00	5,000.00	0.00%
55000	Expenses					
375	Outsourced Building Official	60,000.00	60,000.00	0.00	0.00	100.00%
Total 55000	Expenses	60,000.00	60,000.00	0.00	0.00	100.00%
55045	St of CT Permit Fees					
000	None	4,500.00	2,387.00	0.00	2,113.00	53.04%
Total 55045	St of CT Permit Fees	4,500.00	2,387.00	0.00	2,113.00	53.04%
55520	Stationary, Forms, Etc.					
000	None	2,000.00	980.00	0.00	1,020.00	49.00%
Total 55520	Stationary, Forms, Etc.	2,000.00	980.00	0.00	1,020.00	49.00%
56100	General Supplies					
000	None	2,000.00	336.94	0.00	1,663.06	16.84%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4213 - Building Inspector  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 56100	General Supplies	2,000.00	336.94	0.00	1,663.06	16.85%
56925 000	Petty Cash None	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>	<u>0.00%</u>
Total 56925	Petty Cash	200.00	0.00	0.00	200.00	0.00%
59030 000	Uniform Relocation Act None	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00%</u>
Total 59030	Uniform Relocation Act	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00%</u>
	Total 4213 - Building Inspector	148,023.00	125,655.58	0.00	22,367.42	84.89%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4214 - City Hall Maintenance  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
105	Secretary Wages	12,000.00	6,675.00	0.00	5,325.00	55.62%
245	Janitor/Custodian Wages	49,533.00	49,875.78	0.00	(342.78)	100.69%
Total 51610	Regular	61,533.00	56,550.78	0.00	4,982.22	91.90%
51978	Other - Mileage Reimbursement					
000	None	3,000.00	926.67	0.00	2,073.33	30.88%
Total 51978	Other - Mileage Reimbursement	3,000.00	926.67	0.00	2,073.33	30.89%
53060	City Audit					
000	None	96,792.55	112,792.55	0.00	(16,000.00)	116.53%
Total 53060	City Audit	96,792.55	112,792.55	0.00	(16,000.00)	116.53%
53065	Commiss/Committ Secretary Service					
000	None	6,000.00	2,725.00	0.00	3,275.00	45.41%
Total 53065	Commiss/Committ Secretary Service	6,000.00	2,725.00	0.00	3,275.00	45.42%
54301	Building Maintenance					
000	None	15,000.00	16,880.69	0.00	(1,880.69)	112.53%
Total 54301	Building Maintenance	15,000.00	16,880.69	0.00	(1,880.69)	112.54%
54430	Copy Machine Lease					
000	None	13,000.00	13,028.08	0.00	(28.08)	100.21%
Total 54430	Copy Machine Lease	13,000.00	13,028.08	0.00	(28.08)	100.22%
55300	Telephones					
000	None	51,000.00	76,175.76	0.00	(25,175.76)	149.36%
Total 55300	Telephones	51,000.00	76,175.76	0.00	(25,175.76)	149.36%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4214 - City Hall Maintenance  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55301	Postage					
000	None	15,000.00	14,279.55	0.00	720.45	95.19%
570	Tax Dept	17,000.00	23,446.50	0.00	(6,446.50)	137.92%
Total 55301	Postage	32,000.00	37,726.05	0.00	(5,726.05)	117.89%
55304	Mobile Phones					
000	None	5,000.00	2,908.10	0.00	2,091.90	58.16%
Total 55304	Mobile Phones	5,000.00	2,908.10	0.00	2,091.90	58.16%
55510	Notices & Publications					
000	None	15,000.00	14,523.56	0.00	476.44	96.82%
Total 55510	Notices & Publications	15,000.00	14,523.56	0.00	476.44	96.82%
56100	General Supplies					
000	None	6,000.00	6,202.23	0.00	(202.23)	103.37%
Total 56100	General Supplies	6,000.00	6,202.23	0.00	(202.23)	103.37%
56220	Electricity					
000	None	0.00	79.23	0.00	(79.23)	0.00%
Total 56220	Electricity	0.00	79.23	0.00	(79.23)	0.00%
56240	Oil Heat					
540	New City Hall	13,000.00	13,519.82	0.00	(519.82)	103.99%
560	Old City Hall	33,000.00	30,267.69	0.00	2,732.31	91.72%
Total 56240	Oil Heat	46,000.00	43,787.51	0.00	2,212.49	95.19%
56290	Water Co.					
000	None	5,000.00	6,218.43	0.00	(1,218.43)	124.36%
Total 56290	Water Co.	5,000.00	6,218.43	0.00	(1,218.43)	124.37%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4214 - City Hall Maintenance  
 From 7/1/2022 Through 6/30/2023

<u>Account Code</u>	<u>Account Title</u>	<u>Original Budget</u>	<u>Expended</u>	<u>Encumbrance</u>	<u>YTD Budget Variance - Original</u>	<u>Pct Used</u>
	Total 4214 - City Hall Maintenance	355,325.55	390,524.64	0.00	(35,199.09)	109.91%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4219 - Fire Marshall  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
280	Fire Marshall Wages	82,773.00	88,256.28	0.00	(5,483.28)	106.62%
285	Deputy Marshals	11,701.00	10,859.17	0.00	841.83	92.80%
290	Inspectors	5,851.00	5,500.00	0.00	351.00	94.00%
Total 51610	Regular	100,325.00	104,615.45	0.00	(4,290.45)	104.28%
53200	Training/Education/Seminars					
000	None	5,000.00	1,945.00	0.00	3,055.00	38.90%
Total 53200	Training/Education/Seminars	5,000.00	1,945.00	0.00	3,055.00	38.90%
53270	Convention Expenses					
000	None	1,600.00	1,200.00	0.00	400.00	75.00%
Total 53270	Convention Expenses	1,600.00	1,200.00	0.00	400.00	75.00%
53275	Fire Prevention					
000	None	1,100.00	0.00	0.00	1,100.00	0.00%
Total 53275	Fire Prevention	1,100.00	0.00	0.00	1,100.00	0.00%
54321	Radio Maintenance					
000	None	1,000.00	922.30	0.00	77.70	92.23%
Total 54321	Radio Maintenance	1,000.00	922.30	0.00	77.70	92.23%
54325	Vehicle Maintenance					
000	None	1,000.00	682.30	0.00	317.70	68.23%
Total 54325	Vehicle Maintenance	1,000.00	682.30	0.00	317.70	68.23%
55505	NFPA Membership Manuals					
000	None	1,700.00	0.00	0.00	1,700.00	0.00%
Total 55505	NFPA Membership Manuals	1,700.00	0.00	0.00	1,700.00	0.00%
56100	General Supplies					
000	None	3,000.00	1,462.51	0.00	1,537.49	48.75%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4219 - Fire Marshall  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 56100	General Supplies	3,000.00	1,462.51	0.00	1,537.49	48.75%
56911	Special Clothing					
000	None	500.00	249.00	0.00	251.00	49.80%
Total 56911	Special Clothing	500.00	249.00	0.00	251.00	49.80%
	Total 4219 - Fire Marshall	115,225.00	111,076.56	0.00	4,148.44	96.40%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4299 - Office of Emergency Management  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53412	Pre-disaster Mitigation Planning					
000	None	<u>2,600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>2,600.00</u>	<u>0.00%</u>
Total 53412	Pre-disaster Mitigation Planning	2,600.00	0.00	0.00	2,600.00	0.00%
53510	Data Services					
000	None	<u>500.00</u>	<u>120.03</u>	<u>0.00</u>	<u>379.97</u>	<u>24.00%</u>
Total 53510	Data Services	500.00	120.03	0.00	379.97	24.01%
54301	Building Maintenance					
000	None	<u>4,500.00</u>	<u>2,347.14</u>	<u>0.00</u>	<u>2,152.86</u>	<u>52.15%</u>
Total 54301	Building Maintenance	4,500.00	2,347.14	0.00	2,152.86	52.16%
54321	Radio Maintenance					
000	None	<u>900.00</u>	<u>0.00</u>	<u>0.00</u>	<u>900.00</u>	<u>0.00%</u>
Total 54321	Radio Maintenance	900.00	0.00	0.00	900.00	0.00%
54325	Vehicle Maintenance					
000	None	<u>500.00</u>	<u>489.97</u>	<u>0.00</u>	<u>10.03</u>	<u>97.99%</u>
Total 54325	Vehicle Maintenance	500.00	489.97	0.00	10.03	97.99%
56100	General Supplies					
000	None	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>0.00%</u>
Total 56100	General Supplies	1,500.00	0.00	0.00	1,500.00	0.00%
57370	Radio Purchase					
000	None	<u>4,800.00</u>	<u>1,580.00</u>	<u>0.00</u>	<u>3,220.00</u>	<u>32.91%</u>
Total 57370	Radio Purchase	4,800.00	1,580.00	0.00	3,220.00	32.92%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4299 - Office of Emergency Management  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
	Total 4299 - Office of Emergency Management	15,300.00	4,537.14	0.00	10,762.86	29.65%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4303 - Highway Department  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
295	Street Commissioner Wages	92,708.00	92,629.90	0.00	78.10	99.91%
300	Maintainer II Wages	407,500.00	521,095.46	0.00	(113,595.46)	127.87%
305	Maintainer III Wages	216,560.00	142,589.55	0.00	73,970.45	65.84%
310	Maintainer IV Wages	221,902.00	229,341.39	0.00	(7,439.39)	103.35%
315	Maintainer V Wages	86,275.00	0.00	0.00	86,275.00	0.00%
Total 51610	Regular	1,024,945.00	985,656.30	0.00	39,288.70	96.17%
51625	Temporary					
000	None	18,000.00	21,721.00	0.00	(3,721.00)	120.67%
Total 51625	Temporary	18,000.00	21,721.00	0.00	(3,721.00)	120.67%
51626	Seasonal					
000	None	9,000.00	480.00	0.00	8,520.00	5.33%
Total 51626	Seasonal	9,000.00	480.00	0.00	8,520.00	5.33%
51630	Overtime					
000	None	30,000.00	35,294.70	0.00	(5,294.70)	117.64%
300	Maintainer II Wages	37,000.00	14,622.62	0.00	22,377.38	39.52%
325	Overtime Picnic Grove Wages	5,400.00	2,240.22	0.00	3,159.78	41.48%
Total 51630	Overtime	72,400.00	52,157.54	0.00	20,242.46	72.04%
51965	Clothing Allowance					
000	None	8,800.00	7,839.15	0.00	960.85	89.08%
Total 51965	Clothing Allowance	8,800.00	7,839.15	0.00	960.85	89.08%
51970	Vehicle Allowance					
000	None	3,500.00	3,500.04	0.00	(0.04)	100.00%
Total 51970	Vehicle Allowance	3,500.00	3,500.04	0.00	(0.04)	100.00%
53070	Drug Testing					
000	None	3,000.00	910.00	0.00	2,090.00	30.33%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4303 - Highway Department  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 53070	Drug Testing	3,000.00	910.00	0.00	2,090.00	30.33%
53200 000	Training/Education/Seminars None	<u>3,000.00</u>	<u>2,799.00</u>	<u>0.00</u>	<u>201.00</u>	<u>93.30%</u>
Total 53200	Training/Education/Seminars	3,000.00	2,799.00	0.00	201.00	93.30%
53460 000	Police Services None	<u>9,000.00</u>	<u>2,193.78</u>	<u>0.00</u>	<u>6,806.22</u>	<u>24.37%</u>
Total 53460	Police Services	9,000.00	2,193.78	0.00	6,806.22	24.38%
54105 000	Sand & Salt None	<u>38,000.00</u>	<u>39,896.14</u>	<u>0.00</u>	<u>(1,896.14)</u>	<u>104.98%</u>
Total 54105	Sand & Salt	38,000.00	39,896.14	0.00	(1,896.14)	104.99%
54308 000	Garage Maintenance None	<u>11,250.00</u>	<u>10,610.10</u>	<u>0.00</u>	<u>639.90</u>	<u>94.31%</u>
Total 54308	Garage Maintenance	11,250.00	10,610.10	0.00	639.90	94.31%
54309 000	Town Aid None	<u>264,819.00</u>	<u>276,982.22</u>	<u>(7,079.20)</u>	<u>(5,084.02)</u>	<u>101.91%</u>
Total 54309	Town Aid	264,819.00	276,982.22	(7,079.20)	(5,084.02)	101.92%
54367 000	Motorized Equipment Maintenance None	<u>82,000.00</u>	<u>64,763.92</u>	<u>(418.01)</u>	<u>17,654.09</u>	<u>78.47%</u>
Total 54367	Motorized Equipment Maintenance	82,000.00	64,763.92	(418.01)	17,654.09	78.47%
54368 000	Picnic Grove Maintenance None	<u>4,230.00</u>	<u>2,485.45</u>	<u>0.00</u>	<u>1,744.55</u>	<u>58.75%</u>
Total 54368	Picnic Grove Maintenance	4,230.00	2,485.45	0.00	1,744.55	58.76%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4303 - Highway Department  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
54900 000	Care Of Trees-Planting Areas None	<u>40,000.00</u>	<u>34,236.01</u>	<u>(450.00)</u>	<u>6,213.99</u>	<u>84.46%</u>
Total 54900	Care Of Trees-Planting Areas	40,000.00	34,236.01	(450.00)	6,213.99	84.47%
54905 000	Sidewalk Repairs None	<u>11,700.00</u>	<u>2,610.00</u>	<u>0.00</u>	<u>9,090.00</u>	<u>22.30%</u>
Total 54905	Sidewalk Repairs	11,700.00	2,610.00	0.00	9,090.00	22.31%
54910 000	Crack Sealing-Paving Patch None	<u>27,000.00</u>	<u>2,315.43</u>	<u>0.00</u>	<u>24,684.57</u>	<u>8.57%</u>
Total 54910	Crack Sealing-Paving Patch	27,000.00	2,315.43	0.00	24,684.57	8.58%
54915 000	Main St Decorative Lighting None	<u>20,000.00</u>	<u>16,126.30</u>	<u>0.00</u>	<u>3,873.70</u>	<u>80.63%</u>
Total 54915	Main St Decorative Lighting	20,000.00	16,126.30	0.00	3,873.70	80.63%
55995 000	Special Storms None	<u>27,000.00</u>	<u>19,791.51</u>	<u>(253.87)</u>	<u>7,462.36</u>	<u>72.36%</u>
Total 55995	Special Storms	27,000.00	19,791.51	(253.87)	7,462.36	72.36%
55996 000	Safety & Storm Water Projects None	<u>25,000.00</u>	<u>20,750.31</u>	<u>0.00</u>	<u>4,249.69</u>	<u>83.00%</u>
Total 55996	Safety & Storm Water Projects	25,000.00	20,750.31	0.00	4,249.69	83.00%
56100 000	General Supplies None	<u>20,000.00</u>	<u>16,375.61</u>	<u>(1,466.07)</u>	<u>5,090.46</u>	<u>74.54%</u>
Total 56100	General Supplies	20,000.00	16,375.61	(1,466.07)	5,090.46	74.55%
56120 000	Administration Supplies None	<u>3,000.00</u>	<u>1,934.52</u>	<u>0.00</u>	<u>1,065.48</u>	<u>64.48%</u>
Total 56120	Administration Supplies	3,000.00	1,934.52	0.00	1,065.48	64.48%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4303 - Highway Department  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56215 000	Eversource None	11,700.00	10,965.45	0.00	734.55	93.72%
Total 56215	Eversource	11,700.00	10,965.45	0.00	734.55	93.72%
56290 000	Water Co. None	3,000.00	2,006.08	0.00	993.92	66.86%
Total 56290	Water Co.	3,000.00	2,006.08	0.00	993.92	66.87%
56901 000	Tires None	15,000.00	9,693.56	0.00	5,306.44	64.62%
Total 56901	Tires	15,000.00	9,693.56	0.00	5,306.44	64.62%
56906 000	Street Marking None	9,000.00	5,327.41	0.00	3,672.59	59.19%
Total 56906	Street Marking	9,000.00	5,327.41	0.00	3,672.59	59.19%
56907 000	Street Signs None	4,000.00	3,383.04	0.00	616.96	84.57%
Total 56907	Street Signs	4,000.00	3,383.04	0.00	616.96	84.58%
57320 000	Street Sweeper None	10,000.00	3,564.35	0.00	6,435.65	35.64%
Total 57320	Street Sweeper	10,000.00	3,564.35	0.00	6,435.65	35.64%
	Total 4303 - Highway Department	1,778,344.00	1,621,074.22	(9,667.15)	166,936.93	90.61%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4305 - City Engineer  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53400 000	Engineering Services None	<u>32,000.00</u>	<u>36,866.49</u>	<u>0.00</u>	<u>(4,866.49)</u>	<u>115.20%</u>
Total 53400	Engineering Services	32,000.00	36,866.49	0.00	(4,866.49)	115.21%
53405 000	Com Dev Engineer Services None	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,000.00</u>	<u>0.00%</u>
Total 53405	Com Dev Engineer Services	1,000.00	0.00	0.00	1,000.00	0.00%
53410 000	PZC Engineer Services None	<u>30,000.00</u>	<u>10,087.14</u>	<u>0.00</u>	<u>19,912.86</u>	<u>33.62%</u>
Total 53410	PZC Engineer Services	30,000.00	10,087.14	0.00	19,912.86	33.62%
53415 000	IW None	<u>4,000.00</u>	<u>495.00</u>	<u>0.00</u>	<u>3,505.00</u>	<u>12.37%</u>
Total 53415	IW	4,000.00	495.00	0.00	3,505.00	12.38%
53420 000	Storm Water Discharge Permit None	<u>50,000.00</u>	<u>10,570.34</u>	<u>0.00</u>	<u>39,429.66</u>	<u>21.14%</u>
Total 53420	Storm Water Discharge Permit	50,000.00	10,570.34	0.00	39,429.66	21.14%
55992 000	Past Due Bills None	<u>41,907.14</u>	<u>41,907.14</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55992	Past Due Bills	41,907.14	41,907.14	0.00	0.00	100.00%
	Total 4305 - City Engineer	158,907.14	99,926.11	0.00	58,981.03	62.88%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4312 - City Electricity  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56220	Electricity					
505	Police Department	27,000.00	20,123.94	0.00	6,876.06	74.53%
510	Fire Department	39,000.00	27,858.08	0.00	11,141.92	71.43%
515	Civil Defense	2,250.00	1,675.35	0.00	574.65	74.46%
520	Highway Department	10,000.00	10,654.66	0.00	(654.66)	106.54%
530	Sanitation	4,000.00	2,581.49	0.00	1,418.51	64.53%
535	Parks & Recreation	11,000.00	23,811.27	0.00	(12,811.27)	216.46%
540	New City Hall	37,000.00	44,776.41	0.00	(7,776.41)	121.01%
545	Payden Field House	27,000.00	39,842.80	0.00	(12,842.80)	147.56%
550	Public Library	25,000.00	25,422.48	0.00	(422.48)	101.68%
555	Opera House	1,400.00	1,387.39	0.00	12.61	99.09%
560	Old City Hall	30,000.00	11,484.57	0.00	18,515.43	38.28%
Total 56220	Electricity	213,650.00	209,618.44	0.00	4,031.56	98.11%
56225	Traffic Light Electricity					
000	None	11,000.00	8,379.96	0.00	2,620.04	76.18%
Total 56225	Traffic Light Electricity	11,000.00	8,379.96	0.00	2,620.04	76.18%
56230	Street Lights Electricity					
000	None	200,000.00	118,611.59	0.00	81,388.41	59.30%
Total 56230	Street Lights Electricity	200,000.00	118,611.59	0.00	81,388.41	59.31%
	Total 4312 - City Electricity	424,650.00	336,609.99	0.00	88,040.01	79.27%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4317 - Sanitation  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
54101 000	Refuse Collection None	<u>1,137,727.00</u>	<u>1,062,369.28</u>	<u>0.00</u>	<u>75,357.72</u>	<u>93.37%</u>
Total 54101	Refuse Collection	1,137,727.00	1,062,369.28	0.00	75,357.72	93.38%
54102 000	Home Hazardous Waste Collection None	<u>5,000.00</u>	<u>3,953.91</u>	<u>0.00</u>	<u>1,046.09</u>	<u>79.07%</u>
Total 54102	Home Hazardous Waste Collection	5,000.00	3,953.91	0.00	1,046.09	79.08%
54103 000	Recycling Collection & Disposal None	<u>127,969.00</u>	<u>127,969.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 54103	Recycling Collection & Disposal	127,969.00	127,969.00	0.00	0.00	100.00%
54307 000	Landfill Cap Maintenance None	<u>3,000.00</u>	<u>2,800.00</u>	<u>0.00</u>	<u>200.00</u>	<u>93.33%</u>
Total 54307	Landfill Cap Maintenance	3,000.00	2,800.00	0.00	200.00	93.33%
54425 000	Monitoring Wells None	<u>24,000.00</u>	<u>15,831.37</u>	<u>0.00</u>	<u>8,168.63</u>	<u>65.96%</u>
Total 54425	Monitoring Wells	24,000.00	15,831.37	0.00	8,168.63	65.96%
55032 000	Permit Fee None	<u>800.00</u>	<u>1,600.00</u>	<u>(800.00)</u>	<u>0.00</u>	<u>100.00%</u>
Total 55032	Permit Fee	800.00	1,600.00	(800.00)	0.00	100.00%
56100 000	General Supplies None	<u>900.00</u>	<u>750.00</u>	<u>0.00</u>	<u>150.00</u>	<u>83.33%</u>
Total 56100	General Supplies	900.00	750.00	0.00	150.00	83.33%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4317 - Sanitation  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56265 000	Recycling Bins None	4,000.00	0.00	0.00	4,000.00	0.00%
Total 56265	Recycling Bins	4,000.00	0.00	0.00	4,000.00	0.00%
56290 000	Water Co. None	450.00	450.23	0.00	(0.23)	100.05%
Total 56290	Water Co.	450.00	450.23	0.00	(0.23)	100.05%
57375 000	Wood Chipper None	800.00	0.00	0.00	800.00	0.00%
Total 57375	Wood Chipper	800.00	0.00	0.00	800.00	0.00%
57380 000	Landfill Scale None	1,000.00	0.00	0.00	1,000.00	0.00%
Total 57380	Landfill Scale	1,000.00	0.00	0.00	1,000.00	0.00%
	Total 4317 - Sanitation	1,305,646.00	1,215,723.79	(800.00)	90,722.21	93.05%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4325 - Parking Division  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610 000	Regular None	<u>30,160.00</u>	<u>30,500.00</u>	<u>0.00</u>	<u>(340.00)</u>	<u>101.12%</u>
Total 51610	Regular	30,160.00	30,500.00	0.00	(340.00)	101.13%
54302 000	Property/Plant Maintenance None	<u>3,075.00</u>	<u>2,267.84</u>	<u>0.00</u>	<u>807.16</u>	<u>73.75%</u>
Total 54302	Property/Plant Maintenance	3,075.00	2,267.84	0.00	807.16	73.75%
54304 000	Elevator Maintenance None	<u>3,383.00</u>	<u>3,383.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 54304	Elevator Maintenance	3,383.00	3,383.00	0.00	0.00	100.00%
55040 000	Misc/Courier/Cc Fees None	<u>871.00</u>	<u>592.90</u>	<u>0.00</u>	<u>278.10</u>	<u>68.07%</u>
Total 55040	Misc/Courier/Cc Fees	871.00	592.90	0.00	278.10	68.07%
55300 000	Telephones None	<u>769.00</u>	<u>118.46</u>	<u>0.00</u>	<u>650.54</u>	<u>15.40%</u>
Total 55300	Telephones	769.00	118.46	0.00	650.54	15.40%
55301 000	Postage None	<u>154.00</u>	<u>0.00</u>	<u>0.00</u>	<u>154.00</u>	<u>0.00%</u>
Total 55301	Postage	154.00	0.00	0.00	154.00	0.00%
55515 000	Parking Ticket Expense None	<u>10,250.00</u>	<u>10.99</u>	<u>0.00</u>	<u>10,239.01</u>	<u>0.10%</u>
Total 55515	Parking Ticket Expense	10,250.00	10.99	0.00	10,239.01	0.11%
56010 000	Office Supplies None	<u>103.00</u>	<u>43.40</u>	<u>0.00</u>	<u>59.60</u>	<u>42.13%</u>
Total 56010	Office Supplies	103.00	43.40	0.00	59.60	42.14%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4325 - Parking Division  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56220 000	Electricity None	41,000.00	24,287.32	0.00	16,712.68	59.23%
Total 56220	Electricity	41,000.00	24,287.32	0.00	16,712.68	59.24%
56290 000	Water Co. None	1,128.00	801.26	0.00	326.74	71.03%
Total 56290	Water Co.	1,128.00	801.26	0.00	326.74	71.03%
56915 000	Uniforms None	200.00	0.00	0.00	200.00	0.00%
Total 56915	Uniforms	200.00	0.00	0.00	200.00	0.00%
57300 000	Equipment None	25,625.00	11,196.50	0.00	14,428.50	43.69%
Total 57300	Equipment	25,625.00	11,196.50	0.00	14,428.50	43.69%
	Total 4325 - Parking Division	116,718.00	73,201.67	0.00	43,516.33	62.72%

**City of Derby**  
 Encumbrance Budget  
 01 - General Fund  
 4327 - Cemetery  
 From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610 000	Regular None	600.00	0.00	0.00	600.00	0.00%
Total 51610	Regular	600.00	0.00	0.00	600.00	0.00%
	Total 4327 - Cemetery	600.00	0.00	0.00	600.00	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4329 - Public Hydrants  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
54416	Fire Hydrant Service-Reg Water					
000	None	<u>235,828.00</u>	<u>114,347.42</u>	<u>0.00</u>	<u>121,480.58</u>	<u>48.48%</u>
Total 54416	Fire Hydrant Service-Reg Water	235,828.00	114,347.42	0.00	121,480.58	48.49%
54417	Fire Hydrant Service-Aqu Water					
000	None	<u>45,000.00</u>	<u>44,670.84</u>	<u>0.00</u>	<u>329.16</u>	<u>99.26%</u>
Total 54417	Fire Hydrant Service-Aqu Water	45,000.00	44,670.84	0.00	329.16	99.27%
		<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	Total 4329 - Public Hydrants	280,828.00	159,018.26	0.00	121,809.74	56.62%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4339 - Flood Control  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610 000	Regular None	0.00	275.00	0.00	(275.00)	0.00%
Total 51610	Regular	0.00	275.00	0.00	(275.00)	0.00%
54306 000	Maintenance Of Slopes None	7,000.00	2,365.19	0.00	4,634.81	33.78%
Total 54306	Maintenance Of Slopes	7,000.00	2,365.19	0.00	4,634.81	33.79%
56020 000	Maintenance Supplies None	2,500.00	1,975.00	0.00	525.00	79.00%
Total 56020	Maintenance Supplies	2,500.00	1,975.00	0.00	525.00	79.00%
	Total 4339 - Flood Control	9,500.00	4,615.19	0.00	4,884.81	48.58%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4405 - Health Services  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
53430	Storm Ambulance Corps					
000	None	<u>125,000.00</u>	<u>124,625.00</u>	<u>0.00</u>	<u>375.00</u>	<u>99.70%</u>
Total 53430	Storm Ambulance Corps	125,000.00	124,625.00	0.00	375.00	99.70%
53435	Valley Health District					
000	None	<u>87,000.00</u>	<u>85,419.20</u>	<u>0.00</u>	<u>1,580.80</u>	<u>98.18%</u>
Total 53435	Valley Health District	87,000.00	85,419.20	0.00	1,580.80	98.18%
53440	Parent Child Resources					
000	None	<u>8,000.00</u>	<u>8,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53440	Parent Child Resources	8,000.00	8,000.00	0.00	0.00	100.00%
53445	VEMS					
000	None	<u>62,000.00</u>	<u>62,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53445	VEMS	62,000.00	62,000.00	0.00	0.00	100.00%
53450	Northwest Ct C-Med					
000	None	<u>90,000.00</u>	<u>89,916.00</u>	<u>0.00</u>	<u>84.00</u>	<u>99.90%</u>
Total 53450	Northwest Ct C-Med	90,000.00	89,916.00	0.00	84.00	99.91%
53455	VSAAC					
000	None	<u>2,762.00</u>	<u>2,762.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 53455	VSAAC	2,762.00	2,762.00	0.00	0.00	100.00%
	Total 4405 - Health Services	374,762.00	372,722.20	0.00	2,039.80	99.46%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4418 - Senior Center  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
145	Director	52,802.00	43,530.20	0.00	9,271.80	82.44%
180	Assistant	46,933.00	51,905.60	0.00	(4,972.60)	110.59%
245	Janitor/Custodian Wages	24,763.00	18,615.75	0.00	6,147.25	75.17%
390	Kitchen Manager	5,824.00	3,861.00	0.00	1,963.00	66.29%
Total 51610	Regular	130,322.00	117,912.55	0.00	12,409.45	90.48%
53280	Instructors					
000	None	29,120.00	18,580.00	0.00	10,540.00	63.80%
Total 53280	Instructors	29,120.00	18,580.00	0.00	10,540.00	63.80%
54301	Building Maintenance					
000	None	24,210.00	14,974.07	0.00	9,235.93	61.85%
Total 54301	Building Maintenance	24,210.00	14,974.07	0.00	9,235.93	61.85%
54390	Contracts					
000	None	3,194.00	3,007.50	0.00	186.50	94.16%
Total 54390	Contracts	3,194.00	3,007.50	0.00	186.50	94.16%
55300	Telephones					
000	None	2,700.00	1,817.43	0.00	882.57	67.31%
Total 55300	Telephones	2,700.00	1,817.43	0.00	882.57	67.31%
55301	Postage					
000	None	3,000.00	3,000.00	0.00	0.00	100.00%
Total 55301	Postage	3,000.00	3,000.00	0.00	0.00	100.00%
55600	Transportation					
000	None	3,300.00	0.00	0.00	3,300.00	0.00%
Total 55600	Transportation	3,300.00	0.00	0.00	3,300.00	0.00%
55993	Office Expense					

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4418 - Senior Center  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
000	None	<u>5,352.00</u>	<u>4,779.22</u>	<u>0.00</u>	<u>572.78</u>	<u>89.29%</u>
Total 55993	Office Expense	5,352.00	4,779.22	0.00	572.78	89.30%
56210	Yankee Gas					
000	None	<u>9,700.00</u>	<u>9,270.30</u>	<u>0.00</u>	<u>429.70</u>	<u>95.57%</u>
Total 56210	Yankee Gas	9,700.00	9,270.30	0.00	429.70	95.57%
56220	Electricity					
000	None	<u>13,000.00</u>	<u>10,198.18</u>	<u>0.00</u>	<u>2,801.82</u>	<u>78.44%</u>
Total 56220	Electricity	13,000.00	10,198.18	0.00	2,801.82	78.45%
56290	Water Co.					
000	None	<u>900.00</u>	<u>455.91</u>	<u>0.00</u>	<u>444.09</u>	<u>50.65%</u>
Total 56290	Water Co.	900.00	455.91	0.00	444.09	50.66%
	Total 4418 - Senior Center	224,798.00	183,995.16	0.00	40,802.84	81.85%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4430 - Community Development  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610 370	Regular Liason	30,000.00	24,585.08	0.00	5,414.92	81.95%
Total 51610	Regular	30,000.00	24,585.08	0.00	5,414.92	81.95%
53210 000	Membership Confrence None	1,000.00	1,000.00	0.00	0.00	100.00%
Total 53210	Membership Confrence	1,000.00	1,000.00	0.00	0.00	100.00%
53425 000	City Wide Property None	200,000.00	115,936.84	0.00	84,063.16	57.96%
Total 53425	City Wide Property	200,000.00	115,936.84	0.00	84,063.16	57.97%
59025 000	Matching Grant Allo None	75,000.00	0.00	0.00	75,000.00	0.00%
Total 59025	Matching Grant Allo	75,000.00	0.00	0.00	75,000.00	0.00%
	Total 4430 - Community Development	306,000.00	141,521.92	0.00	164,478.08	46.25%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4501 - Library  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
145	Director	67,485.00	67,462.68	0.00	22.32	99.96%
245	Janitor/Custodian Wages	32,903.00	25,502.38	0.00	7,400.62	77.50%
360	Adult Circulation Librarian	44,572.00	44,556.71	0.00	15.29	99.96%
365	Childrens Librarian	56,592.00	56,591.27	0.00	0.73	99.99%
Total 51610	Regular	201,552.00	194,113.04	0.00	7,438.96	96.31%
51620	Part-Time					
180	Assistant	154,225.00	151,990.54	0.00	2,234.46	98.55%
Total 51620	Part-Time	154,225.00	151,990.54	0.00	2,234.46	98.55%
51630	Overtime					
000	None	12,000.00	9,225.03	0.00	2,774.97	76.87%
Total 51630	Overtime	12,000.00	9,225.03	0.00	2,774.97	76.88%
53217	Derby Public Library Bibliomation					
000	None	48,500.00	49,582.16	0.00	(1,082.16)	102.23%
Total 53217	Derby Public Library Bibliomation	48,500.00	49,582.16	0.00	(1,082.16)	102.23%
53218	Dues					
000	None	2,500.00	1,456.00	0.00	1,044.00	58.24%
Total 53218	Dues	2,500.00	1,456.00	0.00	1,044.00	58.24%
53285	Staff Development					
000	None	1,000.00	690.81	0.00	309.19	69.08%
Total 53285	Staff Development	1,000.00	690.81	0.00	309.19	69.08%
54300	Equipment Repair & Maintenance					
000	None	31,500.00	29,447.58	0.00	2,052.42	93.48%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4501 - Library  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 54300	Equipment Repair & Maintenance	31,500.00	29,447.58	0.00	2,052.42	93.48%
55305 000	Cen Fiber Connection None	<u>4,000.00</u>	<u>510.90</u>	<u>0.00</u>	<u>3,489.10</u>	<u>12.77%</u>
Total 55305	Cen Fiber Connection	4,000.00	510.90	0.00	3,489.10	12.77%
55525 000	Preservation None	<u>2,200.00</u>	<u>2,190.40</u>	<u>0.00</u>	<u>9.60</u>	<u>99.56%</u>
Total 55525	Preservation	2,200.00	2,190.40	0.00	9.60	99.56%
55530 000	Programs-Adult None	<u>3,000.00</u>	<u>2,999.70</u>	<u>0.00</u>	<u>0.30</u>	<u>99.99%</u>
Total 55530	Programs-Adult	3,000.00	2,999.70	0.00	0.30	99.99%
55535 000	Programs-Children None	<u>3,500.00</u>	<u>3,191.10</u>	<u>0.00</u>	<u>308.90</u>	<u>91.17%</u>
Total 55535	Programs-Children	3,500.00	3,191.10	0.00	308.90	91.17%
55990 000	Miscellaneous None	<u>3,700.00</u>	<u>3,483.67</u>	<u>0.00</u>	<u>216.33</u>	<u>94.15%</u>
Total 55990	Miscellaneous	3,700.00	3,483.67	0.00	216.33	94.15%
56100 000	General Supplies None	<u>7,800.00</u>	<u>7,605.52</u>	<u>0.00</u>	<u>194.48</u>	<u>97.50%</u>
Total 56100	General Supplies	7,800.00	7,605.52	0.00	194.48	97.51%
56250 000	Utilities None	<u>14,000.00</u>	<u>15,393.72</u>	<u>0.00</u>	<u>(1,393.72)</u>	<u>109.95%</u>
Total 56250	Utilities	14,000.00	15,393.72	0.00	(1,393.72)	109.96%
56400	Materials - Adult					

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4501 - Library  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
000	None	28,000.00	26,167.25	0.00	1,832.75	93.45%
Total 56400	Materials - Adult	28,000.00	26,167.25	0.00	1,832.75	93.45%
56405	Materials - Children					
000	None	18,000.00	15,888.46	0.00	2,111.54	88.26%
Total 56405	Materials - Children	18,000.00	15,888.46	0.00	2,111.54	88.27%
57300	Equipment					
000	None	8,000.00	5,577.45	0.00	2,422.55	69.71%
Total 57300	Equipment	8,000.00	5,577.45	0.00	2,422.55	69.72%
57330	Furniture					
000	None	2,000.00	569.08	0.00	1,430.92	28.45%
Total 57330	Furniture	2,000.00	569.08	0.00	1,430.92	28.45%
59035	Grants					
000	None	38,395.00	0.00	0.00	38,395.00	0.00%
Total 59035	Grants	38,395.00	0.00	0.00	38,395.00	0.00%
	Total 4501 - Library	583,872.00	520,082.41	0.00	63,789.59	89.07%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4505 - P&R - Community Center  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
330	Parks Director Wages	25,200.00	25,200.00	0.00	0.00	100.00%
335	Supervisors	73,504.00	71,038.32	0.00	2,465.68	96.64%
340	Attendants	16,106.00	15,730.00	0.00	376.00	97.66%
345	Lifeguards	4,417.00	4,289.00	0.00	128.00	97.10%
350	Building Maintenance	16,640.00	16,017.92	0.00	622.08	96.26%
Total 51610	Regular	135,867.00	132,275.24	0.00	3,591.76	97.36%
51964	Playground					
000	None	8,550.00	8,549.92	0.00	0.08	99.99%
Total 51964	Playground	8,550.00	8,549.92	0.00	0.08	100.00%
54365	Witek Park Maintenance					
000	None	8,500.00	7,651.00	0.00	849.00	90.01%
Total 54365	Witek Park Maintenance	8,500.00	7,651.00	0.00	849.00	90.01%
54366	Equipment Maintenance					
000	None	23,600.00	19,842.19	0.00	3,757.81	84.07%
Total 54366	Equipment Maintenance	23,600.00	19,842.19	0.00	3,757.81	84.08%
56010	Office Supplies					
000	None	4,000.00	3,780.49	0.00	219.51	94.51%
Total 56010	Office Supplies	4,000.00	3,780.49	0.00	219.51	94.51%
56030	Building Supplies					
000	None	0.00	1,984.09	0.00	(1,984.09)	0.00%
Total 56030	Building Supplies	0.00	1,984.09	0.00	(1,984.09)	0.00%
56035	Playground Supplies					
000	None	0.00	976.50	0.00	(976.50)	0.00%
Total 56035	Playground Supplies	0.00	976.50	0.00	(976.50)	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4505 - P&R - Community Center  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56060 000	Building & Field Supplies None	<u>34,500.00</u>	<u>29,064.60</u>	<u>0.00</u>	<u>5,435.40</u>	<u>84.24%</u>
Total 56060	Building & Field Supplies	34,500.00	29,064.60	0.00	5,435.40	84.25%
56100 000	General Supplies None	<u>2,000.00</u>	<u>929.29</u>	<u>0.00</u>	<u>1,070.71</u>	<u>46.46%</u>
Total 56100	General Supplies	2,000.00	929.29	0.00	1,070.71	46.46%
56210 000	Yankee Gas None	<u>0.00</u>	<u>20.10</u>	<u>0.00</u>	<u>(20.10)</u>	<u>0.00%</u>
Total 56210	Yankee Gas	0.00	20.10	0.00	(20.10)	0.00%
56930 000	Soccer None	<u>3,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>0.00%</u>
Total 56930	Soccer	3,000.00	0.00	0.00	3,000.00	0.00%
56935 000	Little League None	<u>8,000.00</u>	<u>675.00</u>	<u>0.00</u>	<u>7,325.00</u>	<u>8.43%</u>
Total 56935	Little League	8,000.00	675.00	0.00	7,325.00	8.44%
56940 000	Pop Warner None	<u>5,500.00</u>	<u>5,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 56940	Pop Warner	5,500.00	5,500.00	0.00	0.00	100.00%
56945 000	Girls Softball 14-18 None	<u>1,000.00</u>	<u>617.00</u>	<u>0.00</u>	<u>383.00</u>	<u>61.70%</u>
Total 56945	Girls Softball 14-18	1,000.00	617.00	0.00	383.00	61.70%
56946 000	Girls Softball None	<u>0.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>(1,000.00)</u>	<u>0.00%</u>
Total 56946	Girls Softball	0.00	1,000.00	0.00	(1,000.00)	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4505 - P&R - Community Center  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56950 000	Youth Basketball None	5,000.00	3,461.00	0.00	1,539.00	69.22%
Total 56950	Youth Basketball	5,000.00	3,461.00	0.00	1,539.00	69.22%
57300 000	Equipment None	2,000.00	930.00	0.00	1,070.00	46.50%
Total 57300	Equipment	2,000.00	930.00	0.00	1,070.00	46.50%
	Total 4505 - P&R - Community Center	241,517.00	217,256.42	0.00	24,260.58	89.95%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4506 - P&R - Ryan Complex  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610	Regular					
245	Janitor/Custodian Wages	8,320.00	8,315.00	0.00	5.00	99.93%
246	Custodian Super	19,760.00	17,821.00	0.00	1,939.00	90.18%
340	Attendants	<u>2,430.00</u>	<u>2,368.00</u>	<u>0.00</u>	<u>62.00</u>	<u>97.44%</u>
Total 51610	Regular	30,510.00	28,504.00	0.00	2,006.00	93.43%
54301	Building Maintenance					
000	None	<u>2,000.00</u>	<u>1,741.24</u>	<u>0.00</u>	<u>258.76</u>	<u>87.06%</u>
Total 54301	Building Maintenance	2,000.00	1,741.24	0.00	258.76	87.06%
54303	Grounds Maintenance					
000	None	<u>2,000.00</u>	<u>1,526.00</u>	<u>0.00</u>	<u>474.00</u>	<u>76.30%</u>
Total 54303	Grounds Maintenance	2,000.00	1,526.00	0.00	474.00	76.30%
54375	Boiler Hvac/Plumbing					
000	None	<u>2,500.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 54375	Boiler Hvac/Plumbing	2,500.00	2,500.00	0.00	0.00	100.00%
54385	Payden Fire And Burglar					
000	None	<u>3,800.00</u>	<u>2,781.00</u>	<u>0.00</u>	<u>1,019.00</u>	<u>73.18%</u>
Total 54385	Payden Fire And Burglar	3,800.00	2,781.00	0.00	1,019.00	73.18%
54395	Annual Service Contracts					
000	None	<u>3,200.00</u>	<u>2,250.00</u>	<u>0.00</u>	<u>950.00</u>	<u>70.31%</u>
Total 54395	Annual Service Contracts	3,200.00	2,250.00	0.00	950.00	70.31%
55017	Payment Football Reimb Deep					
000	None	<u>45,460.00</u>	<u>44,960.00</u>	<u>0.00</u>	<u>500.00</u>	<u>98.90%</u>
Total 55017	Payment Football Reimb Deep	45,460.00	44,960.00	0.00	500.00	98.90%
55300	Telephones					
000	None	<u>1,200.00</u>	<u>898.20</u>	<u>0.00</u>	<u>301.80</u>	<u>74.85%</u>

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4506 - P&R - Ryan Complex  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
Total 55300	Telephones	1,200.00	898.20	0.00	301.80	74.85%
56010	Office Supplies					
545	Payden Field House	<u>1,000.00</u>	<u>540.94</u>	<u>0.00</u>	<u>459.06</u>	<u>54.09%</u>
Total 56010	Office Supplies	1,000.00	540.94	0.00	459.06	54.09%
56040	Kitch Equipment					
000	None	<u>500.00</u>	<u>352.38</u>	<u>0.00</u>	<u>147.62</u>	<u>70.47%</u>
Total 56040	Kitch Equipment	500.00	352.38	0.00	147.62	70.48%
56045	Door Locks					
000	None	<u>500.00</u>	<u>150.00</u>	<u>0.00</u>	<u>350.00</u>	<u>30.00%</u>
Total 56045	Door Locks	500.00	150.00	0.00	350.00	30.00%
56210	Yankee Gas					
545	Payden Field House	<u>11,000.00</u>	<u>10,409.20</u>	<u>0.00</u>	<u>590.80</u>	<u>94.62%</u>
Total 56210	Yankee Gas	11,000.00	10,409.20	0.00	590.80	94.63%
56290	Water Co.					
545	Payden Field House	<u>1,500.00</u>	<u>1,247.83</u>	<u>0.00</u>	<u>252.17</u>	<u>83.18%</u>
Total 56290	Water Co.	1,500.00	1,247.83	0.00	252.17	83.19%
	Total 4506 - P&R - Ryan Complex	<u>105,170.00</u>	<u>97,860.79</u>	<u>0.00</u>	<u>7,309.21</u>	<u>93.05%</u>



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4700 - Education  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55900 000	MBR for BOE OP Budget None	12,311,674.00	9,548,783.48	0.00	2,762,890.52	77.55%
Total 55900	MBR for BOE OP Budget	12,311,674.00	9,548,783.48	0.00	2,762,890.52	77.56%
55905 000	State for BOE OP Budget None	6,865,690.00	0.00	0.00	6,865,690.00	0.00%
Total 55905	State for BOE OP Budget	6,865,690.00	0.00	0.00	6,865,690.00	0.00%
	Total 4700 - Education	19,177,364.00	9,548,783.48	0.00	9,628,580.52	49.79%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4720 - Youth Service Bureau  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51610 000	Regular None	<u>32,492.26</u>	<u>29,130.92</u>	<u>0.00</u>	<u>3,361.34</u>	<u>89.65%</u>
Total 51610	Regular	32,492.26	29,130.92	0.00	3,361.34	89.65%
53075 000	Mental Health Maintenance None	<u>11,044.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,044.00</u>	<u>0.00%</u>
Total 53075	Mental Health Maintenance	11,044.00	0.00	0.00	11,044.00	0.00%
53526 000	Youth Service Programs None	<u>40,645.85</u>	<u>4,617.30</u>	<u>0.00</u>	<u>36,028.55</u>	<u>11.35%</u>
Total 53526	Youth Service Programs	40,645.85	4,617.30	0.00	36,028.55	11.36%
56100 000	General Supplies None	<u>1,000.00</u>	<u>983.05</u>	<u>0.00</u>	<u>16.95</u>	<u>98.30%</u>
Total 56100	General Supplies	<u>1,000.00</u>	<u>983.05</u>	<u>0.00</u>	<u>16.95</u>	<u>98.30%</u>
	Total 4720 - Youth Service Bureau	85,182.11	34,731.27	0.00	50,450.84	40.77%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
4900 - Misc Capital  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
57501 000	Fd Gear 2019 None	<u>125,296.00</u>	<u>125,295.91</u>	<u>0.00</u>	<u>0.09</u>	<u>99.99%</u>
Total 57501	Fd Gear 2019	125,296.00	125,295.91	0.00	0.09	100.00%
57502 000	Charter Auth Fire Capital None	<u>7,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>0.00%</u>
Total 57502	Charter Auth Fire Capital	7,500.00	0.00	0.00	7,500.00	0.00%
57503 000	Ryan Field Capital None	<u>10,000.00</u>	<u>9,169.00</u>	<u>0.00</u>	<u>831.00</u>	<u>91.69%</u>
Total 57503	Ryan Field Capital	10,000.00	9,169.00	0.00	831.00	91.69%
57504 000	Highway Truck Lease/Purchase None	<u>76,499.00</u>	<u>75,840.35</u>	<u>0.00</u>	<u>658.65</u>	<u>99.13%</u>
Total 57504	Highway Truck Lease/Purchase	76,499.00	75,840.35	0.00	658.65	99.14%
57506 000	General Capital None	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00%</u>
Total 57506	General Capital	200,000.00	0.00	0.00	200,000.00	0.00%
	Total 4900 - Misc Capital	<u>419,295.00</u>	<u>210,305.26</u>	<u>0.00</u>	<u>208,989.74</u>	<u>50.16%</u>

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5000 - City Wide Agencies  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55051 000	Railroad License Agreement None	<u>6,006.81</u>	<u>5,165.81</u>	<u>0.00</u>	<u>841.00</u>	<u>85.99%</u>
Total 55051	Railroad License Agreement	6,006.81	5,165.81	0.00	841.00	86.00%
55052 000	Board of Tax Review None	<u>600.00</u>	<u>0.00</u>	<u>0.00</u>	<u>600.00</u>	<u>0.00%</u>
Total 55052	Board of Tax Review	600.00	0.00	0.00	600.00	0.00%
55053 000	City WPCA Bills None	<u>48,000.00</u>	<u>47,995.60</u>	<u>0.00</u>	<u>4.40</u>	<u>99.99%</u>
Total 55053	City WPCA Bills	48,000.00	47,995.60	0.00	4.40	99.99%
55054 000	Memorial Day Parade None	<u>8,000.00</u>	<u>9,613.24</u>	<u>0.00</u>	<u>(1,613.24)</u>	<u>120.16%</u>
Total 55054	Memorial Day Parade	8,000.00	9,613.24	0.00	(1,613.24)	120.17%
55055 000	Naugatuck Valley Cog None	<u>8,732.00</u>	<u>7,704.49</u>	<u>0.00</u>	<u>1,027.51</u>	<u>88.23%</u>
Total 55055	Naugatuck Valley Cog	8,732.00	7,704.49	0.00	1,027.51	88.23%
55056 000	Veterans Memorial Building None	<u>5,000.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55056	Veterans Memorial Building	5,000.00	5,000.00	0.00	0.00	100.00%
55057 000	Soil Water Conservation None	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55057	Soil Water Conservation	1,500.00	1,500.00	0.00	0.00	100.00%
55058 000	Boys And Girls Club None	<u>10,000.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 55058	Boys And Girls Club	10,000.00	10,000.00	0.00	0.00	100.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5000 - City Wide Agencies  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55059 000	Historical Society None	10,000.00	10,000.00	0.00	0.00	100.00%
Total 55059	Historical Society	10,000.00	10,000.00	0.00	0.00	100.00%
55060 000	Lake Housatonic Authority None	15,134.00	15,134.00	0.00	0.00	100.00%
Total 55060	Lake Housatonic Authority	15,134.00	15,134.00	0.00	0.00	100.00%
55061 000	Metro North Authority None	1,864.00	871.00	0.00	993.00	46.72%
Total 55061	Metro North Authority	1,864.00	871.00	0.00	993.00	46.73%
55062 000	The Umbrella None	7,000.00	7,000.00	0.00	0.00	100.00%
Total 55062	The Umbrella	7,000.00	7,000.00	0.00	0.00	100.00%
55063 000	Cultural Events None	10,000.00	(3,549.83)	0.00	13,549.83	(35.49)%
Total 55063	Cultural Events	10,000.00	(3,549.83)	0.00	13,549.83	(35.50)%
55064 000	Valley Transit Subsidy None	11,000.00	11,000.00	0.00	0.00	100.00%
Total 55064	Valley Transit Subsidy	11,000.00	11,000.00	0.00	0.00	100.00%
55065 000	Team None	5,500.00	5,500.00	0.00	0.00	100.00%
Total 55065	Team	5,500.00	5,500.00	0.00	0.00	100.00%
55066 000	City Owned Properties None	15,000.00	125.36	0.00	14,874.64	0.83%
Total 55066	City Owned Properties	15,000.00	125.36	0.00	14,874.64	0.84%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5000 - City Wide Agencies  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55067 000	Fireworks Event None	11,500.00	27,700.00	0.00	(16,200.00)	240.86%
Total 55067	Fireworks Event	11,500.00	27,700.00	0.00	(16,200.00)	240.87%
55068 000	Wpca Share Of Housing Pilot None	8,416.00	0.00	0.00	8,416.00	0.00%
Total 55068	Wpca Share Of Housing Pilot	8,416.00	0.00	0.00	8,416.00	0.00%
55069 000	Animal Control None	54,500.00	52,500.00	0.00	2,000.00	96.33%
Total 55069	Animal Control	54,500.00	52,500.00	0.00	2,000.00	96.33%
55070 000	Hous Council Boy Scouts None	6,500.00	0.00	0.00	6,500.00	0.00%
Total 55070	Hous Council Boy Scouts	6,500.00	0.00	0.00	6,500.00	0.00%
55071 000	Naug Valley Brownfields Pilot None	1,000.00	1,000.00	0.00	0.00	100.00%
Total 55071	Naug Valley Brownfields Pilot	1,000.00	1,000.00	0.00	0.00	100.00%
55072 000	Valley Arts Council None	1,000.00	1,000.00	0.00	0.00	100.00%
Total 55072	Valley Arts Council	1,000.00	1,000.00	0.00	0.00	100.00%
55073 000	Troop 3 Boy Scouts None	7,000.00	7,000.00	0.00	0.00	100.00%
Total 55073	Troop 3 Boy Scouts	7,000.00	7,000.00	0.00	0.00	100.00%
55074 000	Newsletter None	12,000.00	11,694.36	0.00	305.64	97.45%
Total 55074	Newsletter	12,000.00	11,694.36	0.00	305.64	97.45%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5000 - City Wide Agencies  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
55075 000	Derby Neck Library None	500.00	0.00	0.00	500.00	0.00%
Total 55075	Derby Neck Library	500.00	0.00	0.00	500.00	0.00%
55076 000	Blight & Density Reduction Fund None	5,000.00	3,000.00	0.00	2,000.00	60.00%
Total 55076	Blight & Density Reduction Fund	5,000.00	3,000.00	0.00	2,000.00	60.00%
55077 000	CT Conf Municipalities None	8,406.00	16,812.00	(8,406.00)	0.00	100.00%
Total 55077	CT Conf Municipalities	8,406.00	16,812.00	(8,406.00)	0.00	100.00%
55078 000	Condensed Building Demolition None	0.00	4,950.00	0.00	(4,950.00)	0.00%
Total 55078	Condensed Building Demolition	0.00	4,950.00	0.00	(4,950.00)	0.00%
55079 000	Celebrate Derby 350 None	5,300.00	2,930.80	0.00	2,369.20	55.29%
Total 55079	Celebrate Derby 350	5,300.00	2,930.80	0.00	2,369.20	55.30%
	Total 5000 - City Wide Agencies	284,458.81	261,646.83	(8,406.00)	31,217.98	89.03%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5005 - City Wide Fuel  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
56250	Utilities					
000	None	<u>150,000.00</u>	<u>143,705.91</u>	<u>0.00</u>	<u>6,294.09</u>	<u>95.80%</u>
Total 56250	Utilities	150,000.00	143,705.91	0.00	6,294.09	95.80%
56260	Gasoline					
000	None	<u>0.00</u>	<u>22,663.30</u>	<u>0.00</u>	<u>(22,663.30)</u>	<u>0.00%</u>
Total 56260	Gasoline	0.00	22,663.30	0.00	(22,663.30)	0.00%
	Total 5005 - City Wide Fuel	150,000.00	166,369.21	0.00	(16,369.21)	110.91%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5010 - Bonded Indebtedness  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
58335 000	TD Bank None	<u>368,431.00</u>	<u>368,429.74</u>	<u>0.00</u>	<u>1.26</u>	<u>99.99%</u>
Total 58335	TD Bank	368,431.00	368,429.74	0.00	1.26	100.00%
58385 000	Principle & Interest None	<u>2,886,681.00</u>	<u>2,923,423.13</u>	<u>0.00</u>	<u>(36,742.13)</u>	<u>101.27%</u>
Total 58385	Principle & Interest	2,886,681.00	2,923,423.13	0.00	(36,742.13)	101.27%
58390 000	Sewer 2015 None	<u>73,481.00</u>	<u>36,740.63</u>	<u>0.00</u>	<u>36,740.37</u>	<u>50.00%</u>
Total 58390	Sewer 2015	<u>73,481.00</u>	<u>36,740.63</u>	<u>0.00</u>	<u>36,740.37</u>	<u>50.00%</u>
	Total 5010 - Bonded Indebtedness	3,328,593.00	3,328,593.50	0.00	(0.50)	100.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5015 - LOCIP Funds  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
57020	LOCIP					
000	None	104,515.00	0.00	0.00	104,515.00	0.00%
Total 57020	LOCIP	104,515.00	0.00	0.00	104,515.00	0.00%
	Total 5015 - LOCIP Funds	104,515.00	0.00	0.00	104,515.00	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
5020 - Budget Working Balance  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
58500 000	Working Balance None	19,208.08	0.00	0.00	19,208.08	0.00%
Total 58500	Working Balance	19,208.08	0.00	0.00	19,208.08	0.00%
58505 000	Special Working Balance None	95,091.64	3,517.80	0.00	91,573.84	3.69%
Total 58505	Special Working Balance	95,091.64	3,517.80	0.00	91,573.84	3.70%
58510 000	Compensated Leave Reserve None	189,759.24	168,743.48	0.00	21,015.76	88.92%
Total 58510	Compensated Leave Reserve	189,759.24	168,743.48	0.00	21,015.76	88.93%
58515 000	53rd Week Police Payroll None	62,000.00	0.00	0.00	62,000.00	0.00%
Total 58515	53rd Week Police Payroll	62,000.00	0.00	0.00	62,000.00	0.00%
58520 000	HR Director (Bdgt Work Bal) None	17,150.00	9,775.50	0.00	7,374.50	57.00%
Total 58520	HR Director (Bdgt Work Bal)	17,150.00	9,775.50	0.00	7,374.50	57.00%
	Total 5020 - Budget Working Balance	383,208.96	182,036.78	0.00	201,172.18	47.50%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
8011 - Payroll Taxes  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
52200	Employer Share Social Security Contributions					
000	None	460,000.00	476,084.96	0.00	(16,084.96)	103.49%
Total 52200	Employer Share Social Security Contributions	460,000.00	476,084.96	0.00	(16,084.96)	103.50%
52600	Unemployment Compensation					
000	None	15,000.00	15,585.82	0.00	(585.82)	103.90%
Total 52600	Unemployment Compensation	15,000.00	15,585.82	0.00	(585.82)	103.91%
	Total 8011 - Payroll Taxes	475,000.00	491,670.78	0.00	(16,670.78)	103.51%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
8213 - Employee Benefits  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
51955 000	Other - City Medical Buyout None	<u>31,300.00</u>	<u>38,200.00</u>	<u>0.00</u>	<u>(6,900.00)</u>	<u>122.04%</u>
Total 51955	Other - City Medical Buyout	31,300.00	38,200.00	0.00	(6,900.00)	122.04%
52903 000	Workers Comp Subsidized Premiums None	<u>0.00</u>	<u>(46,031.04)</u>	<u>0.00</u>	<u>46,031.04</u>	<u>0.00%</u>
Total 52903	Workers Comp Subsidized Premiums	0.00	(46,031.04)	0.00	46,031.04	0.00%
52904 000	Retiree's Medical Benefits None	<u>252,000.00</u>	<u>328,442.95</u>	<u>0.00</u>	<u>(76,442.95)</u>	<u>130.33%</u>
Total 52904	Retiree's Medical Benefits	252,000.00	328,442.95	0.00	(76,442.95)	130.33%
52905 000	Health Ins. City Appropriation None	<u>2,270,601.26</u>	<u>1,968,374.97</u>	<u>(5,661.89)</u>	<u>307,888.18</u>	<u>86.44%</u>
Total 52905	Health Ins. City Appropriation	2,270,601.26	1,968,374.97	(5,661.89)	307,888.18	86.44%
52906 000	Employees Life Insurance None	<u>18,660.00</u>	<u>15,309.26</u>	<u>0.00</u>	<u>3,350.74</u>	<u>82.04%</u>
Total 52906	Employees Life Insurance	18,660.00	15,309.26	0.00	3,350.74	82.04%
52908 000	Workers Compensation Insurance None	<u>139,000.00</u>	<u>229,882.28</u>	<u>0.00</u>	<u>(90,882.28)</u>	<u>165.38%</u>
Total 52908	Workers Compensation Insurance	139,000.00	229,882.28	0.00	(90,882.28)	165.38%
52914 000	ER Portion City HSA Paylex None	<u>197,362.20</u>	<u>199,425.04</u>	<u>0.00</u>	<u>(2,062.84)</u>	<u>101.04%</u>
Total 52914	ER Portion City HSA Paylex	197,362.20	199,425.04	0.00	(2,062.84)	101.05%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
8213 - Employee Benefits  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
52915 000	ER Portion BOE HSA Paylex None	62,637.80	114,093.13	0.00	(51,455.33)	182.14%
Total 52915	ER Portion BOE HSA Paylex	62,637.80	114,093.13	0.00	(51,455.33)	182.15%
52916 000	Health Ins Bd of Ed Appropriation None	4,657,383.09	4,335,643.92	(10,367.70)	332,106.87	92.86%
Total 52916	Health Ins Bd of Ed Appropriation	4,657,383.09	4,335,643.92	(10,367.70)	332,106.87	92.87%
52919 000	Bd of Ed Health Insur Premium Share None	0.00	74,466.07	0.00	(74,466.07)	0.00%
Total 52919	Bd of Ed Health Insur Premium Share	0.00	74,466.07	0.00	(74,466.07)	0.00%
52920 000	Workers Comp Claims None	600,000.00	410,084.56	0.00	189,915.44	68.34%
Total 52920	Workers Comp Claims	600,000.00	410,084.56	0.00	189,915.44	68.35%
52921 000	Health Benefits Adminin Fee None	4,377.36	4,377.36	0.00	0.00	100.00%
Total 52921	Health Benefits Adminin Fee	4,377.36	4,377.36	0.00	0.00	100.00%
52922 000	Stop Loss Premium Boe None	320,109.69	833,978.52	0.00	(513,868.83)	260.52%
Total 52922	Stop Loss Premium Boe	320,109.69	833,978.52	0.00	(513,868.83)	260.53%
52923 000	Stop Loss Preimum City None	0.00	378,128.70	0.00	(378,128.70)	0.00%
Total 52923	Stop Loss Preimum City	0.00	378,128.70	0.00	(378,128.70)	0.00%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
8213 - Employee Benefits  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
52924 000	Health Ins Admin Fees BOE None	<u>149,718.46</u>	<u>12,024.22</u>	<u>0.00</u>	<u>137,694.24</u>	<u>8.03%</u>
Total 52924	Health Ins Admin Fees BOE	149,718.46	12,024.22	0.00	137,694.24	8.03%
52925 000	WPCA/High Co-Pay Reimb None	<u>3,066.14</u>	<u>3,066.14</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 52925	WPCA/High Co-Pay Reimb	<u>3,066.14</u>	<u>3,066.14</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
	Total 8213 - Employee Benefits	8,706,216.00	8,899,466.08	(16,029.59)	(177,220.49)	102.04%

**City of Derby**  
Encumbrance Budget  
01 - General Fund  
8214 - Retirement  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
52300 000	City Pension None	<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 52300	City Pension	1,000,000.00	1,000,000.00	0.00	0.00	100.00%
52305 000	Police Pension None	<u>900,000.00</u>	<u>791,635.34</u>	<u>0.00</u>	<u>108,364.66</u>	<u>87.95%</u>
Total 52305	Police Pension	900,000.00	791,635.34	0.00	108,364.66	87.96%
52310 000	City 401A None	<u>14,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>14,000.00</u>	<u>0.00%</u>
Total 52310	City 401A	14,000.00	0.00	0.00	14,000.00	0.00%
52335 000	City OPEB Expenses None	<u>12,500.00</u>	<u>21,293.00</u>	<u>0.00</u>	<u>(8,793.00)</u>	<u>170.34%</u>
Total 52335	City OPEB Expenses	12,500.00	21,293.00	0.00	(8,793.00)	170.34%
52340 000	Valuation None	<u>2,500.00</u>	<u>2,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00%</u>
Total 52340	Valuation	2,500.00	2,500.00	0.00	0.00	100.00%
	Total 8214 - Retirement	1,929,000.00	1,815,428.34	0.00	113,571.66	94.11%



**City of Derby**  
Encumbrance Budget  
01 - General Fund  
9999 - Conversion Offset  
From 7/1/2022 Through 6/30/2023

Account Code	Account Title	Original Budget	Expended	Encumbrance	YTD Budget Variance - Original	Pct Used
9999 000	Conversion Offset None	0.00	10,419,644.43	0.00	(10,419,644.43)	0.00%
Total 9999	Conversion Offset	0.00	10,419,644.43	0.00	(10,419,644.43)	0.00%
	Total 9999 - Conversion Offset	0.00	10,419,644.43	0.00	(10,419,644.43)	0.00%
	Total 01 - General Fund	48,478,365.46	48,116,646.13	(48,963.07)	410,682.40	99.15%
Report Total		48,478,365.46	48,116,646.13	(48,963.07)	410,682.40	0.00%

2023-2024 Approved Budget

		Approved
Account	Description	23-24
001-000-6000-230-0230-0000	YOUTH SERVICE BUREAU	\$14,947
001-000-6000-230-0232-0000	YOUTH SERVICE PROGRAMS	\$8,758
001-000-6000-240-0242-0000	SALE OF CITY PROPERTY	\$30,000
001-000-6000-250-0262-0000	E-RATE	\$89,000
001-000-6000-610-6000-0000	MISC REVENUE	\$80,000
001-000-6000-610-6001-0000	NIP REVENUE	\$24,100
001-000-6000-610-6100-0000	PROPERTY TAXES	\$32,148,078
001-000-6000-610-6101-0000	SUPPLEMENTAL MOTOR VEHICLE	\$506,893
001-000-6000-610-6105-0000	CAPITAL IMPROVE/TOWN CLERK	\$4,000
001-000-6000-610-6112-0000	MUNICIPAL TRANSITION - MV TAX	\$727,455
001-000-6000-610-6120-0000	PRIOR YEAR TAX COLLECTED	\$250,000
001-000-6000-610-6130-0000	SUSPENSE COLLECTION	\$12,000
001-000-6000-620-6200-0000	INTEREST & LIEN FEES	\$200,000
001-000-6000-640-6407-0000	ADULT BASIC EDUCATION	\$131,848
001-000-6000-640-6408-0000	EDUCATION BLOCK GRANT	\$6,865,690
001-000-6000-650-6500-0000	LOCIP REIM	\$103,948
001-000-6000-650-6503-0000	STATE DISTRESSED MUNIC	\$18,120
001-000-6000-650-6504-0000	TAX PILOT/TAX INCENTIVE DEVELOPMEN	\$275,000
001-000-6000-650-6508-0000	VETERANS PROP TAX EMEMPTION	\$25,214
001-000-6000-650-6509-0000	PILOT PRIV COLLEGES HOSPITALS	\$1,334,271
001-000-6000-650-6511-0000	TELEPHONE ACCESS LINE TAX	\$22,000
001-000-6000-650-6514-0000	MUNICIPAL SHARING POOL	\$14,728
001-000-6000-650-6523-0000	MUNICIPAL REVENUE SHARING ACCT	\$205,327
001-000-6000-660-6602-0000	HOUSING AUTHORITY/PILOT	\$69,248
001-000-6000-660-6604-0000	BUILDING/ELECTRICAL/ ALL PERMITS	\$180,000
001-000-6000-660-6605-0000	INTEREST EARNED	\$66,921
001-000-6000-660-6615-0000	PLANNING ZONING WETLAND FEES	\$500
001-000-6000-660-6616-0000	STREET EXCAVATION FEES	\$1,500
001-000-6000-660-6620-0000	TOWN AID REVENUE	\$261,320
001-000-6000-660-6632-0000	PEQUOT FUND	\$207,304
001-000-6000-660-6650-0000	PARKING TICKETS	\$20,000
001-000-6000-660-6651-0000	PICNIC GROVE RENTAL FEES	\$3,500
001-000-6000-680-6807-0000	TOWN CLERK RECEIVABLES	\$400,500
001-000-6000-680-6810-0000	WPCA BONDS	\$1,386,198
001-000-6000-680-6812-0000	RETIREE'S HEALTH INS PORTION	\$60,000
001-000-6000-680-6820-0000	PILOT LINCOLN HOUSING	\$20,998
001-000-6000-690-6901-0000	EMPLOYEE MED CO PAY PREMIUM	\$299,464
001-000-6000-690-6905-0000	HOUSING AUTH HEALTH INS PREMIUM	\$43,206
001-000-6000-690-6912-0000	WPCA HEALTH INS PREMIUM	\$300,007
001-000-6000-690-6914-0000	BOE HEALTH INS PREMIUM SHARE	\$1,008,251
001-000-6000-690-6920-0000	VETERANS PROP TAX EMEMPTION	\$60,000
001-000-6000-690-6952-0000	POLICE OUTSIDE WORK	\$175,000
001-000-6000-690-6954-0000	FIREWORKS DONATIONS	\$11,500
001-000-6000-690-6962-0000	CITY PRESERVATION FEES	\$6,000
001-000-6000-690-6981-0000	BLIGHT VIOLATIONS	\$30,000
001-000-6000-690-6988-0000	WPCA PP	\$34,100

2023-2024 Approved Budget

001-000-6000-690-7006-0000	LIBRARY GRANTS	\$38,500
001-000-6000-690-7015-0000	PARKING GARAGE DAILY RECEIPTS	\$105,000
001-000-6000-690-7017-0000	PARKING GARAGE METER MONEY	\$1,500
001-000-6000-690-7018-0000	PARKING GARAGE PARKING TICKETS	\$2,700
001-000-6000-690-7020-0000	TOWN CLERK GRANTS	\$6,000
	TOTAL REVENUE	\$47,890,594

Dept Acct.	Sub Account	Description	Line Item Description	Adopted 23-24
1100	110-0110	MAYOR'S OFFICE	MAYOR WAGES	65,000
1100	110-0112	MAYOR'S OFFICE	SECRETARY WAGES	55,652
1100	110-0113	MAYOR'S OFFICE	DIRECTOR OF OPERATIONS	79,981
1100	160-0160	MAYOR'S OFFICE	MAYOR'S EXPENSE ACCOUNT	5,000
1100	160-0168	MAYOR'S OFFICE	REIMBURSABLE MAYORAL EXPENSES	1,000
1100	310-0310	MAYOR'S OFFICE	OFFICE SUPPLIES	1,200
1100	310-0311	MAYOR'S OFFICE	ADVERTISING	0
1100	350-0350	MAYOR'S OFFICE	PETTY CASH	750
		Total		208,583
1200	390-0390	PROBATE COURT	DERBY PROBATE SHARE	6,094
1201	110-0110	FINANCE COMMITTEE	FINANCE COMMITTEE WAGES	4,000
1300	110-0110	TOWN CLERK	TOWN CLERK WAGES	86,359
1300	110-0111	TOWN CLERK	ASS'T TOWN CLERK WAGES	105,488
1300	110-0112	TOWN CLERK	CLERK WAGES	42,607
1300	270-0279	TOWN CLERK	WEBSITE HOSTING MAINTENANCE	1,500
1300	280-0280	TOWN CLERK	EDUCATION	4,000
1300	310-0310	TOWN CLERK	OFFICE SUPPLIES	5,000
1300	480-0484	TOWN CLERK	ELECTRONIC RECORDS MANAGEMENT	26,000
1300	480-0486	TOWN CLERK	ORDINANCE AND CHARTER CODIFICATIO	2,000
1300	480-0488	TOWN CLERK	TOWN CLERK LIBRARY GRANT	6,000
1300	480-0489	TOWN CLERK	CITY PRESERVATION CURRENT	1
1300	480-0490	TOWN CLERK	MATCH - TOWN CLERK LIB GRANT	6,000

1300	480-0491	TOWN CLERK	PRIMARY GRANT	0
1300	480-0492	TOWN CLERK	GENERAL ELECTION GRANT	0
		Total		284,955
1500	110-0110	REGISTRAR OF VOTERS	REGISTRAR'S WAGES	19,665
1500	110-0112	REGISTRAR OF VOTERS	DEPUTIES WAGES	3,778
1500	110-0113	REGISTRAR OF VOTERS	VOTING MACHINE MECHANIC WAGES	2,160
1500	110-0114	REGISTRAR OF VOTERS	REGISTRAR'S EXTRA WORK	1,700
1500	390-0390	REGISTRAR OF VOTERS	EXPENSES	3,950
1500	390-0392	REGISTRAR OF VOTERS	PRIMARY	15,000
1500	390-0393	REGISTRAR OF VOTERS	ELECTIONS	15,000
1500	390-0395	REGISTRAR OF VOTERS	ABSENTEE BALLOT FUNDS	0
1500	440-0448	REGISTRAR OF VOTERS	ROVAC	3,000
		Total		64,253
1600	150-0150	LEGAL SERVICES	CORP. COUNSEL LEGAL SERVICES	74,500
1600	270-0270	LEGAL SERVICES	LITIGATION	90,000
1600	270-0271	LEGAL SERVICES	LAND USE	22,500
1600	270-0273	LEGAL SERVICES	LABOR COUNSEL	60,000
1600	280-0280	LEGAL SERVICES	APPRAISALS	4,500
		Total		251,500
1700	390-0390	IT	SUPPLIES	1,000
1700	430-0430	IT	FLAGSHIP CALLS	0
1700	460-0460	IT	MANAGED SERVICES	60,000
1700	460-0461	IT	FINANCIAL SOFTWARE	43,000
1700	470-0477	IT	UPGRADES/NEW EQUIPMENT	5000

		Total		109,000
1800	110-0110	HUMAN RESOURCE	HUMAN RESOURCES DIRECTOR	0
1800	310-0311	HUMAN RESOURCE	ADVERTISING	1,500
		HUMAN RESOURCE	OFFICE SUPPLIES	500
		Total		2,000
1900	110-0111	ECONOMIC DEVELOPMENT	ECONOMIC DEVELOPER	85,000
1900	160-0160	ECONOMIC DEVELOPMENT	CAR ALLOWANCE	0
1900	310-0310	ECONOMIC DEVELOPMENT	OFFICE SUPPLIES	500
1900	390-0390	ECONOMIC DEVELOPMENT	DEPARTMENTAL OPERATIONS	4,000
		Total		89,500
2100	110-0110	TREASURER'S OFFICE	TREASURER WAGES	12000
2100	480-0484	TREASURER'S OFFICE	TAX REFUNDS	45,000
		Total		57,000
2200	270-0001	INSURANCE	LIABILITY	300,000
2200	270-0002	INSURANCE	CYBER INSURANCE	40,000
2200	270-0007	INSURANCE	ARCH FIREMEN'S INSUR	70,000
		Total		410,000
2300	270-0270	RETIREMENT	CITY PENSION	1,000,000
2300	270-0271	RETIREMENT	POLICE PENSION	900,000
2300	270-0272	RETIREMENT	CITY 401A	14,000
2300	390-0390	RETIREMENT	CITY OPEB EXPENSES	15,000
2300	390-0390	RETIREMENT	VALUATION	2,500

		Total		1,931,500
2400	110-0110	EMPLOYEES BENEFITS	CITY MEDICAL BUYOUT	35,000
2400	260-0262	EMPLOYEES BENEFITS	RETIREE'S MEDICAL BENEFITS	249,219
2400	270-0270	EMPLOYEES BENEFITS	HEALTH INS. CITY APPROPRIATION	1,260,331
2400	270-0271	EMPLOYEES BENEFITS	EMPLOYEES LIFE INSURANCE	20,000
2400	270-0273	EMPLOYEES BENEFITS	WORKERS COMPENSATION INSURANCE	150,000
2400	270-0279	EMPLOYEES BENEFITS	ER PORTION CITY HSA PAYLEX	200,000
2400	270-0280	EMPLOYEES BENEFITS	ER PORTION BOE HSA PAYLEX	75,000
2400	270-0281	EMPLOYEES BENEFITS	HEALTH INS BD OF ED APPROPRIATION	4,098,280
2400	270-0285	EMPLOYEES BENEFITS	WORKERS COMP CLAIMS	500,000
2400	280-0280	EMPLOYEES BENEFITS	HEALTH BENEFITS ADMININ FEE	86,975
2400	280-0280	EMPLOYEES BENEFITS	STOP LOSS PREMIUM BOE	796,104
2400	280-0280	EMPLOYEES BENEFITS	STOP LOSS PREIMUM CITY	396,251
2400	280-0280	EMPLOYEES BENEFITS	HEALTH INS ADMIN FEES BOE	174,740
		Total		8,041,900
2500	110-0110	FINANCE DEPARTMENT	DEPUTY FINANCE DIRECTOR	81,800
2500	110-0111	FINANCE DEPARTMENT	ASSIST FINANCE AP AND PR CLERKS	105,480
2500	110-0113	FINANCE DEPARTMENT	FINANCE DIRECTOR	110,000
2500	110-0152	FINANCE DEPARTMENT	FINANCE SERVICES	10,000
2500	160-0160	FINANCE DEPARTMENT	MEMBERSHIP CONFRENCE	200
2500	270-0270	FINANCE DEPARTMENT	MAIL MACHINE LEASE	2,000
2500	390-0390	FINANCE DEPARTMENT	DEPARTMENTAL SUPPLIES	4,000
2500	390-0391	FINANCE DEPARTMENT	REQUISITIONS/PURCHASE ORDERS	1,000
2500	390-0392	FINANCE DEPARTMENT	PAYROLL OUTSORCE FEE	20,000
2500	390-0399	FINANCE DEPARTMENT	COURIER	10,000

		TOTALS		344,480
2600	270-0270	PAYROLL TAXES	SOCIAL SECURITY	460,000
2600	270-0271	PAYROLL TAXES	UNEMPLOYMENT COMPENSATION	15,000
		TOTALS		475,000
2700	110-0110	CITY GRANTS	GRANT WRITER	20,000
2800	110-0110	TAX COLLECTOR	TAX COLLECTOR	75,000
2800	110-0111	TAX COLLECTOR	ASSISTANT TAX COLLECTOR	53,800
2800	110-0117	TAX COLLECTOR	TEMPORARY SERVICES	2,000
2800	280-0280	TAX COLLECTOR	EDUCATION/ TRAINING	500
2800	390-0390	TAX COLLECTOR	TAX DEPARTMENT SUPPLIES	1,000
2800	390-0398	TAX COLLECTOR	DMV ACCESS	260
		TOTALS		132,560
2900	110-0110	ASSESSOR	ASSESSOR WAGES	48,385
2900	110-0111	ASSESSOR	SECRETARY/ASSISTANT WAGES	51,698
2900	160-0160	ASSESSOR	VEHICLE ALLOWANCE	1,200
2900	280-0284	ASSESSOR	EDUCATION ASSISTANT	1,800
2900	310-0310	ASSESSOR	DEPARTMENTAL SUPPLIES	2,700
2900	350-0350	ASSESSOR	AUDIT OF PERSONAL PROPERTY	4,000
2900	480-0480	ASSESSOR	CAMA SYSTEM 7 REVALUATION	13,650
2900	480-0484	ASSESSOR	CAMA/MAPPING	10,000
			REEVALUATION	50,000
		TOTALS		183,433



3000	110-0110	AUXILIARY POLICE	INSTRUCTORS WAGES	3,095
3000	150-0150	AUXILIARY POLICE	INSTRUCTOR/ADMIN COSTS	1,600
3000	330-0331	AUXILIARY POLICE	VEHICLE MAINTENANCE	4,750
3000	350-0350	AUXILIARY POLICE	EQUIPMENT	8,160
		TOTALS		17,605
3100	110-0001	POLICE DEPARTMENT	POLICE CHIEF WAGES	134,821
3100	110-0002	POLICE DEPARTMENT	LIEUTENANTS WAGES	116,225
3100	110-0003	POLICE DEPARTMENT	DETECTIVE WAGES	273,749
3100	110-0004	POLICE DEPARTMENT	DETECTIVE SARGEANT WAGES	200,388
3100	110-0005	POLICE DEPARTMENT	SARGEANTS WAGES	573,706
3100	110-0007	POLICE DEPARTMENT	PATROLMEN WAGES	1,792,742
3100	110-0010	POLICE DEPARTMENT	SUPERNUMERIES WAGES	5,668
3100	110-0011	POLICE DEPARTMENT	POLICE TRAINING WAGES	40,000
3100	110-0012	POLICE DEPARTMENT	OUTSIDE WORK WAGES	175,000
3100	110-0013	POLICE DEPARTMENT	SCHOOL TRAFFIC WAGES	21,960
3100	110-0015	POLICE DEPARTMENT	SECRETARY SERVICES	52,744
3100	110-0016	POLICE DEPARTMENT	DIFFERENTIAL WAGES	35,000
3100	110-0019	POLICE DEPARTMENT	OFFICER IN CHARGE	3,000
3100	110-0020	POLICE DEPARTMENT	COMMUNITY OUTRERACH	11,400
3100	110-0115	POLICE DEPARTMENT	SICK TIME CASHOUT	24,574
3100	120-0120	POLICE DEPARTMENT	OVERTIME WAGES	342,456
3100	130-0131	POLICE DEPARTMENT	CLERICAL WAGES	51,221
3100	130-0132	POLICE DEPARTMENT	JANITOR WAGES	49,525
3100	140-0140	POLICE DEPARTMENT	LONGEVITY WAGES	13,450
3100	140-0144	POLICE DEPARTMENT	FTO	2,900
3100	150-0150	POLICE DEPARTMENT	ADMINISTRATIVEOT	900

3100	150-0151	POLICE DEPARTMENT	POLICE COMMISSIONERS EXPENSES	585
3100	150-0153	POLICE DEPARTMENT	RECORDING SECRETARY FEES	1,200
3100	210-0210	POLICE DEPARTMENT	TELEPHONES	7,450
3100	220-0023	POLICE DEPARTMENT	AIR HEAT MAINTENANCE CONTRACT	1,513
3100	220-0221	POLICE DEPARTMENT	COPY MACHINE CONTRACT	3,500
3100	220-0222	POLICE DEPARTMENT	RADIO MAINTENANCE CONTRACT	10,322
3100	220-0224	POLICE DEPARTMENT	AT&T SERVICE CONTRACT	950
3100	230-0231	POLICE DEPARTMENT	YANKEEGAS	5,265
3100	230-0232	POLICE DEPARTMENT	WATER CO.	2,000
3100	260-0260	POLICE DEPARTMENT	N. E. CHIEFS OF POLICE	180
3100	260-0261	POLICE DEPARTMENT	CPCA	1,000
3100	260-0262	POLICE DEPARTMENT	IACP	380
3100	270-0271	POLICE DEPARTMENT	CONTINGENCY FUND	1,000
3100	270-0273	POLICE DEPARTMENT	SCCJA	12,000
3100	270-0274	POLICE DEPARTMENT	PHYSICALS/PRE-EMPLPYMENT SCREENING	3,800
3100	270-0280	POLICE DEPARTMENT	POLICE K-9 EXPENSES	3,000
3100	270-0281	POLICE DEPARTMENT	PSPP INSURANCE	1,995
3100	280-0281	POLICE DEPARTMENT	EDUCATION REIMBURSEMENT	11,078
3100	280-0282	POLICE DEPARTMENT	EXAMS	1,500
3100	280-0283	POLICE DEPARTMENT	POLICE TRAINING DEVELOPMENT	16,500
3100	330-0330	POLICE DEPARTMENT	EXTINGUISHER REPAIR	250
3100	330-0331	POLICE DEPARTMENT	POLICE VEHICLE MAINTENANCE	32,000
3100	330-0332	POLICE DEPARTMENT	TRAFFIC LIGHT MAINTENANCE	900
3100	330-0334	POLICE DEPARTMENT	GENERATOR MAINTENANCE	1,657
3100	330-0335	POLICE DEPARTMENT	POLICE VEH INS REIMBUR	0
3100	330-0336	POLICE DEPARTMENT	COMMUNITY OUTREACH SUPPLIES	1,800
3100	340-0340	POLICE DEPARTMENT	POLICE VESTS	900

3100	350-0350	POLICE DEPARTMENT	UNIFORMS	35,800
3100	350-0352	POLICE DEPARTMENT	PRISONER FOOD	1,800
3100	380-0380	POLICE DEPARTMENT	TRAFFIC SIGNS	2,000
3100	390-0390	POLICE DEPARTMENT	DEPARTMENTAL SUPPLIES	17,000
3100	460-0460	POLICE DEPARTMENT	CAR RADIO REPAIR	900
3100	460-0463	POLICE DEPARTMENT	POLICE STATION MAINTENANCE	15,000
3100	460-0464	POLICE DEPARTMENT	COMPUTER MAINTENANCE	35,000
3100	460-0465	POLICE DEPARTMENT	DRUG TESTING	6,675
3100	470-0473	POLICE DEPARTMENT	AMMO & FIREARMS EQUIPMENT	4,000
3100	470-0474	POLICE DEPARTMENT	EMPLOYEE ASSISTANCE PROGRAM	2,250
3100	470-0476	POLICE DEPARTMENT	BODY CAMRAS AND LICENCES	0
3100	480-0480	POLICE DEPARTMENT	ACCREDIDATION MANGER	30,240
3100	480-0481	POLICE DEPARTMENT	ACCREDITATION SOFTWARE	7690
3100	480-0486	POLICE DEPARTMENT	RECORDER SERVICE CONTRACT	1,993
		TOTALS		4,204,502
3200	110-0110	FIRE DEPARTMENT	FIRE COMMISSIONER WAGES	5,835
3200	110-0112	FIRE DEPARTMENT	FIRE CHIEF WAGES	4,243
3200	110-0113	FIRE DEPARTMENT	THREE FIRE ASSISTANTS WAGES	11,138
3200	110-0114	FIRE DEPARTMENT	FOUR CHIEF DRIVERS WAGES	4,668
3200	110-0115	FIRE DEPARTMENT	FIRE SAFETY OFFICER	1,000
3200	150-0150	FIRE DEPARTMENT	OUTSIDE DEMOLITION WATCH	1,500
3200	150-0151	FIRE DEPARTMENT	STATION STANDBY	8,400
3200	150-0152	FIRE DEPARTMENT	FIRE WATCH	4,500
3200	230-0231	FIRE DEPARTMENT	YANKEEGAS	31,500
3200	230-0232	FIRE DEPARTMENT	WATER CO.	3,500
3200	230-0233	FIRE DEPARTMENT	COMCAST	12,400

3200	260-0260	FIRE DEPARTMENT	FIRE OFFICIALS EXPENSES	2,400
3200	270-0272	FIRE DEPARTMENT	FIREMEN PHYSICALS	36,000
3200	270-0273	FIRE DEPARTMENT	EXPENSE OF COMPANIES	6,000
3200	270-0274	FIRE DEPARTMENT	VALLEY FIRE CHIEFS	200
3200	270-0275	FIRE DEPARTMENT	TEST LADDERS PER NFPA	2,500
3200	280-0280	FIRE DEPARTMENT	EDUCATIONAL	18,000
3200	310-0310	FIRE DEPARTMENT	COMPUTER EXPENSES	10,000
3200	330-0330	FIRE DEPARTMENT	TIRES	0
3200	330-0331	FIRE DEPARTMENT	EXTINGUISHERS	2,000
3200	330-0332	FIRE DEPARTMENT	BUILDING MAINTENANCE	28,750
3200	330-0333	FIRE DEPARTMENT	FIRE ALARM MAINTENANCE	0
3200	330-0334	FIRE DEPARTMENT	EQUIPMENT MAINTENANCE	46,000
3200	330-0335	FIRE DEPARTMENT	RADIO MAINTENANCE	6,500
3200	330-0336	FIRE DEPARTMENT	ANNUAL SERVICE CONTRACTS	22,000
3200	330-0338	FIRE DEPARTMENT	PERSONNAL FIRE ALERT SYSTEM	6,000
3200	440-0440	FIRE DEPARTMENT	ENGINE PUMP TEST NFPA	1,575
3200	460-0460	FIRE DEPARTMENT	NEW EQUIPMENT	24,500
3200	460-0461	FIRE DEPARTMENT	HOSE	15,000
3200	460-0462	FIRE DEPARTMENT	BREATHING EQUIPMENT	26,400
3200	460-0464	FIRE DEPARTMENT	TURNOUT GEAR REPAIR	4,000
3200	460-0465	FIRE DEPARTMENT	FIRE POLICE	1,000
3200	470-0470	FIRE DEPARTMENT	TURNOUT GEAR	0
		TOTALS		347,509
3300	330-0331	OFFICE OF EMERGENCY MANAGEMENT	VEHICLE MAINTENANCE	500
3300	350-0351	OFFICE OF EMERGENCY MANAGEMENT	RADIO REPAIR	900
3300	390-0390	OFFICE OF EMERGENCY MANAGEMENT	GENERAL SUPPLIES	1,500

3300	440-0441	OFFICE OF EMERGENCY MANAGEMENT	RADIO PURCHASE	4,800
3300	480-0480	OFFICE OF EMERGENCY MANAGEMENT	BUILDING MAINTENANCE	4,500
		TOTALS		12,200
3400	110-0110	FIRE MARSHALL	FIRE MARSHALL WAGES	83,000
3400	110-0111	FIRE MARSHALL	DEPUTY MARSHALS	17,000
3400	110-0112	FIRE MARSHALL	INSPECTORS	6,000
3400	160-0160	FIRE MARSHALL	CONVENTION EXPENSES	1,600
3400	240-0240	FIRE MARSHALL	CLOTHING	500
3400	260-0260	FIRE MARSHALL	NFPA MEMBERSHIP MANUALS	1,000
3400	280-0280	FIRE MARSHALL	EDUCATION	3,000
3400	280-0281	FIRE MARSHALL	FIRE PREVENTION	1,200
3400	280-0284	FIRE MARSHALL	VEHICLE MAINTENANCE	1,000
3400	390-0390	FIRE MARSHALL	SUPPLIES/EQUIPMENT	2,500
3400	480-0480	FIRE MARSHALL	RADIO & MAINTENANCE	1,500
		TOTALS		118,300
3600	230-0232	PUBLIC HYDRANTS	FIRE HYDRANT SERVICE	0
3600	230-0233	PUBLIC HYDRANTS	FIRE HYDRANT SERVICE-REG WATER	235,828
3600	230-0234	PUBLIC HYDRANTS	FIRE HYDRANT SERVICE-AQU WATER	45,000
		TOTALS		280,828
3700	360-0368	MISCELLANEOUS CAPITAL	TURNOUT GEAR	50,000.00
3700	360-0369	MISCELLANEOUS CAPITAL	FD GEAR 2019	35,274
3700	440-0440	MISCELLANEOUS CAPITAL	CHARTER AUTH FIRE CAPITAL	7,500
3700	440-0442	MISCELLANEOUS CAPITAL	RYAN FIELD CAPITAL	10,000
3700	440-0443	MISCELLANEOUS CAPITAL	HIGHWAY TRUCK LEASE/PURCHASE	76,499

3700	440-0444	MISCELLANEOUS CAPITAL	FIRE TRUCK LEASE 13	0
3700	440-0446	MISCELLANEOUS CAPITAL	GENERAL CAPITAL	163,235
3700	440-0447	MISCELLANEOUS CAPITAL	POLICE CONSOLE	0
		TOTALS		342,508
4100	110-0110	HIGHWAY DEPARTMENT	STREET COMMISSIONER WAGES	92,708
4100	110-0112	HIGHWAY DEPARTMENT	MAINTAINER II WAGES	484,595
4100	110-0113	HIGHWAY DEPARTMENT	MAINTAINER III WAGES	143,717
4100	110-0114	HIGHWAY DEPARTMENT	MAINTAINER IV WAGES	227,923
4100	110-0115	HIGHWAY DEPARTMENT	MAINTAINER V WAGES	88,173
4100	110-0116	HIGHWAY DEPARTMENT	SUMMER/FALL TEMPORARY HELP	18,000
4100	110-0118	HIGHWAY DEPARTMENT	CONTRACTED SEASONAL	9,000
4100	120-0120	HIGHWAY DEPARTMENT	OVERTIME WAGES	30,000
4100	120-0121	HIGHWAY DEPARTMENT	OVERTIME SPECIAL STORM WAGES	67,000
4100	120-0122	HIGHWAY DEPARTMENT	OVERTIME PICNIC GROVE WAGES	5,400
4100	160-0160	HIGHWAY DEPARTMENT	VEHICLE ALLOWANCE	3,500
4100	210-0211	HIGHWAY DEPARTMENT	POLICE SERVICES	9,000
4100	230-0231	HIGHWAY DEPARTMENT	EVERSOURCE	11,700
4100	230-0232	HIGHWAY DEPARTMENT	WATER CO.	3,000
4100	270-0270	HIGHWAY DEPARTMENT	SPECIAL STORMS	27,000
4100	280-0280	HIGHWAY DEPARTMENT	TRAINING AND EDUCATION	3,000
4100	310-0310	HIGHWAY DEPARTMENT	ADMINISTRATION SUPPLIES	3,000
4100	330-0330	HIGHWAY DEPARTMENT	GARAGE MAINTENANCE	11,250
4100	330-0331	HIGHWAY DEPARTMENT	MOTORIZED EQUIPMENT MAINTENANCE	60,000
4100	330-0332	HIGHWAY DEPARTMENT	TIRES	15,000
4100	340-0340	HIGHWAY DEPARTMENT	PICNIC GROVE MAINTENANCE	4,230
4100	350-0350	HIGHWAY DEPARTMENT	CLOTHING ALLOWANCE	8,800

4100	380-0380	HIGHWAY DEPARTMENT	GENERAL SUPPLIES	20,000
4100	380-0381	HIGHWAY DEPARTMENT	STREET MARKING	9,000
4100	380-0382	HIGHWAY DEPARTMENT	STREET SIGNS	4,000
4100	380-0387	HIGHWAY DEPARTMENT	CARE OF TREES-PLANTING AREAS	25,000
4100	380-0388	HIGHWAY DEPARTMENT	SIDEWALK REPAIRS	11,700
4100	380-0390	HIGHWAY DEPARTMENT	SAFETY & STORM WATER PROJECTS	25,000
4100	390-0390	HIGHWAY DEPARTMENT	CRACK SEALING-PAVING PATCH	27,000
4100	440-0441	HIGHWAY DEPARTMENT	STREET SWEEPER	10,000
4100	460-0460	HIGHWAY DEPARTMENT	TOWN AID	264,819
4100	460-0464	HIGHWAY DEPARTMENT	SAND & SALT	60,000
4100	470-0473	HIGHWAY DEPARTMENT	DRUG & ALCOHOL TESTING	3,000
4100	470-0474	HIGHWAY DEPARTMENT	MAIN ST DECORATIVE LIGHTING	5,000
4100	480-0488	HIGHWAY DEPARTMENT	MAINTENANCE OF RIVERWALK	4,500
		TOTALS		1,795,015
4200	230-0230	CITY ELECTRICITY	POLICE TRAFFIC LIGHTS	11,000
4200	230-0231	CITY ELECTRICITY	POLICE DEPARTMENT	27,000
4200	230-0232	CITY ELECTRICITY	FIRE DEPARTMENT	39,000
4200	230-0233	CITY ELECTRICITY	CIVIL DEFENSE	2,250
4200	230-0234	CITY ELECTRICITY	HIGHWAY DEPARTMENT	10,000
4200	230-0235	CITY ELECTRICITY	STREET LIGHTS ELECTRICITY	200,000
4200	230-0236	CITY ELECTRICITY	SANITATION	4,000
4200	230-0237	CITY ELECTRICITY	PARKS & RECREATION	11,000
4200	230-0238	CITY ELECTRICITY	NEW CITY HALL	37,000
4200	230-0239	CITY ELECTRICITY	PAYDEN FIELD HOUSE	27,000
4200	240-0240	CITY ELECTRICITY	PUBLIC LIBRARY	25,000
4200	240-0242	CITY ELECTRICITY	OPERA HOUSE	1,400

4200	240-0244	CITY ELECTRICITY	OLD CITY HALL	30,000
		TOTALS		424,650
4300	230-0232	SANITATION	WATER CO.	450
4300	270-0271	SANITATION	MONITORING WELLS	24,000
4300	270-0272	SANITATION	REFUSE COLLECTION	1,162,553
4300	330-0330	SANITATION	WOOD CHIPPER	800
4300	330-0332	SANITATION	LANDFILL SCALE	1,000
4300	330-0335	SANITATION	RECYCLING COLLECTION & DISPOSAL	133,138
4300	380-0380	SANITATION	SUPPLIES	900
4300	380-0384	SANITATION	PERMIT FEE	800
4300	390-0391	SANITATION	RECYCLING BINS	4,000
4300	390-0392	SANITATION	LANDFILL CAP MAINTENANCE	3,000
4300	470-0477	SANITATION	HOME HAZARDOUS WASTE COLLECTION	6,550
		TOTALS		1,337,191
5100	110-0110	PARKS, RECREATION, COMMUNITY CT	PARKS DIRECTOR WAGES	26,400
5100	110-0111	PARKS, RECREATION, COMMUNITY CT	SUPERVISORS	75,504
5100	110-0112	PARKS, RECREATION, COMMUNITY CT	ATTENDANTS	17,160
5100	110-0114	PARKS, RECREATION, COMMUNITY CT	LIFEGUARDS	7,020
5100	110-0115	PARKS, RECREATION, COMMUNITY CT	BLDG MAINTENANCE WAGES	16,640
5100	140-0141	PARKS, RECREATION, COMMUNITY CT	PLAYGROUND WAGES	9,150
5100	230-0231	PARKS, RECREATION, COMMUNITY CT	YANKEEGAS	0
5100	270-0278	PARKS, RECREATION, COMMUNITY CT	WITEK PARK MAINTENANCE	9,000
5100	330-0330	PARKS, RECREATION, COMMUNITY CT	EQUIPMENT MAINTANENCE	21,000
5100	330-0331	PARKS, RECREATION, COMMUNITY CT	BLDG & FIELD SUPPLIES	20,000
5100	330-0332	PARKS, RECREATION, COMMUNITY CT	OFFICE SUPPLIES	4,000



5100	330-0333	PARKS, RECREATION, COMMUNITY CT	RECREATION EQUIPMENT	3,000
5100	390-0009	PARKS, RECREATION, COMMUNITY CT	SOCCER	3,000
5100	390-0010	PARKS, RECREATION, COMMUNITY CT	LITTLE LEAGUE	8,000
5100	390-0011	PARKS, RECREATION, COMMUNITY CT	POP WARNER	6,000
5100	390-0013	PARKS, RECREATION, COMMUNITY CT	PLAYGROUND SUPPLIES	2,000
5100	390-0016	PARKS, RECREATION, COMMUNITY CT	GIRLS SOFTBALL 14-18	1,000
5100	480-0484	PARKS, RECREATION, COMMUNITY CT	YOUTH BASKETBALL	5,000
		TOTAL		233,874
5200	110-0110	PARKS, RECREATION, RYAN COMPLEX	PAYDEN FIELDHOUSE CUSTODIAN SUPER	14,820
5200	110-0111	PARKS, RECREATION, RYAN COMPLEX	PAYDEN FIELDHOUSE CUSTODIAN	12,480
5200	110-0112	PARKS, RECREATION, RYAN COMPLEX	ATTENDANT	4,030
5200	340-0340	PARKS, RECREATION, RYAN COMPLEX	BOILER HVAC/PLUMBING	2,500
5200	390-0001	PARKS, RECREATION, RYAN COMPLEX	EXER WT RM Q MAINT	1,000
5200	390-0003	PARKS, RECREATION, RYAN COMPLEX	KITCH EQUIP	1,000
5200	390-0006	PARKS, RECREATION, RYAN COMPLEX	OFFICE SUPPLY PAYDEN FLDHS	1,000
5200	390-0007	PARKS, RECREATION, RYAN COMPLEX	GAS PAYDEN FLDHS	13,000
5200	390-0008	PARKS, RECREATION, RYAN COMPLEX	DOOR LOCKS	500
5200	390-0009	PARKS, RECREATION, RYAN COMPLEX	GROUNDS UPKEEP	2,000
5200	390-0010	PARKS, RECREATION, RYAN COMPLEX	STORAGE CONT UPKEEP	1,000
5200	390-0011	PARKS, RECREATION, RYAN COMPLEX	MISC BLDG CLEANING AND EQU	2,000
5200	390-0012	PARKS, RECREATION, RYAN COMPLEX	PAYMENT FOOTBALL REIMB DEEP	0
5200	390-0013	PARKS, RECREATION, RYAN COMPLEX	INTERNET/PHONE	1,200
5200	390-0014	PARKS, RECREATION, RYAN COMPLEX	PAYDEN FIRE AND BURGLAR	5,800
5200	390-0020	PARKS, RECREATION, RYAN COMPLEX	HVAC/MECH CONTRACTS	3,200
5200	390-0030	PARKS, RECREATION, RYAN COMPLEX	PAYDEN FIELDHOUSE WATER	2,000
		TOTALS		67,530

5400	270-0002	HEALTH SERVICES	STORM AMBULANCE CORPS	150,000
5400	270-0003	HEALTH SERVICES	VALLEY HEALTH DISTRICT	87,000
5400	270-0005	HEALTH SERVICES	PARENT CHILD RESOURCES	8,000
5400	270-0006	HEALTH SERVICES	VEMS	35,000
5400	270-0007	HEALTH SERVICES	NORTHWEST CT C-MED	90000
5400	270-0013	HEALTH SERVICES	VSAAC	2762
		TOTALS		372,762
5500	110-0110	LIBRARY	LIBRARY DIRECTOR	67,485
5500	110-0112	LIBRARY	ADULT CIRCULATION LIBRARIAN	44,572
5500	110-0113	LIBRARY	CUSTODIAN	43,334
5500	110-0114	LIBRARY	PART TIME ASSISTANTS	154,225
5500	110-0115	LIBRARY	CHILDRENS LIBRARIAN	56,461
5500	110-0116	LIBRARY	EXTRA COVERAGE HOURS	6,000
5500	150-0151	LIBRARY	DUES	1,200
5500	150-0155	LIBRARY	STAFF DEVELOPMENT	500
5500	160-0160	LIBRARY	MATERIALS-ADULT	20,000
5500	160-0161	LIBRARY	MATERIALS-CHILDREN	15,000
5500	170-0170	LIBRARY	PROGRAMS-ADULT	2,500
5500	170-0171	LIBRARY	PROGRAMS-CHILDREN	3,000
5500	180-0180	LIBRARY	EQUIPMENT	8,000
5500	180-0181	LIBRARY	FURNITURE	300
5500	220-0220	LIBRARY	UTILITIES	14,000
5500	220-0221	LIBRARY	CEN FIBER CONNECTION	4,350
5500	270-0270	LIBRARY	MISCELLANEOUS	2,000
5500	280-0280	LIBRARY	PRESERVATION	1,000

5500	330-0330	LIBRARY	SUPPLIES	7,800
5500	350-0350	LIBRARY	REPAIRS & MAINTENANCE	28,000
5500	360-0360	LIBRARY	GRANTS	0
5500	450-0451	LIBRARY	DERBY PUBLIC LIBRARY BIBLIOMATION	46,000
		TOTALS		525,727
5600	110-0110	CEMETERY	CARETAKER OF GRAVES	600
6100	110-0115	BUILDING INSPECTOR	PART-TIME SECRETARY	24,219
6100	110-0121	BUILDING INSPECTOR	ZEO/WO PT	26,000
6100	120-0120	BUILDING INSPECTOR	PART TIME BLIGHT OFFICERS	22,880
6100	150-0150	BUILDING INSPECTOR	PETTY CASH	200
6100	160-0168	BUILDING INSPECTOR	BLIGHT OFFICERS VEH ALLOW	3,000
6100	280-0280	BUILDING INSPECTOR	EDUCATION	2,000
6100	310-0310	BUILDING INSPECTOR	SUPPLIES	2,000
6100	390-0390	BUILDING INSPECTOR	STATIONARY, FORMS, ETC.	2,000
6100	390-0391	BUILDING INSPECTOR	OUTSOURCED BUILDING OFFICIAL	60,000
6100	470-0470	BUILDING INSPECTOR	UNIFORM RELOCATION ACT	10,000
6100	480-0480	BUILDING INSPECTOR	ST OF CT PERMIT FEES	4,500
6100	480-0484	BUILDING INSPECTOR	EDUCATION SEMINARS	3,000
		TOTALS		159,799
6300	110-0113	COMMUNITY DEVELOPMENT	ECNOMIC DEV. LIAISON	15,000
6300	240-0240	COMMUNITY DEVELOPMENT	MEMBERSHIP/CONFERENCES	1,000
6300	240-0246	COMMUNITY DEVELOPMENT	MATCHING GRANT ALLO	100,000
6300	240-0248	COMMUNITY DEVELOPMENT	OFFICE SUPPLIES	500
6300	390-0392	COMMUNITY DEVELOPMENT	CITY WIDE PROPERTY	200,000

		TOTALS		316,500
6400	110-0110	FLOOD CONTROL	FLOOD CONTROL DIRECTOR WAGES	0
6400	330-0330	FLOOD CONTROL	MAINTENANCE SUPPLIES	2,500
6400	330-0331	FLOOD CONTROL	MAINTENANCE OF SLOPES	7,000
		TOTALS		9,500
6500	150-0154	PLANNING & ZONING COMMISSION	PLANNING/ZONING CONSULTANT	100
6510	310-0310	INLAND WETLAND COMMISSION	SUPPLIES/MEMBERSHIP FEES	90
6510	350-0350	INLAND WETLAND COMMISSION	TRAINING EXPENSES	100
		TOTALS		190
6800	110-0110	SENIOR CENTER	EXECUTIVE DIRECTOR	53,858
6800	110-0111	SENIOR CENTER	ASST. EXEC. DIRECTOR	47,872
6800	110-0114	SENIOR CENTER	KITCHEN MANAGER	6,240
6800	110-0117	SENIOR CENTER	CUSTODIAN WAGES *	25,258
6800	210-0210	SENIOR CENTER	TELEPHONES	400
6800	230-0230	SENIOR CENTER	ELECTRICITY	14,000
6800	230-0231	SENIOR CENTER	GAS	9,700
6800	230-0232	SENIOR CENTER	WATER	600
6800	250-0250	SENIOR CENTER	TRANSPORTATION	11,800
6800	280-0280	SENIOR CENTER	POSTAGE	3,200
6800	330-0336	SENIOR CENTER	CONTRACTS	3,100
6800	390-0390	SENIOR CENTER	OFFICE EXPENSES	5,352
6800	460-0460	SENIOR CENTER	BUILDING OPERATIONS	16,500
6800	480-0480	SENIOR CENTER	INSTRUCTORS	29,120

		TOTALS		227,000
6900	110-0110	PARKING DIVISION	PARKING DIVISION WAGES	31,200
6900	150-0155	PARKING DIVISION	MISC/COURIER/CC FEES	871
6900	210-0210	PARKING DIVISION	TELEPHONES	769
6900	220-0220	PARKING DIVISION	GAS & ELECTRIC	41,000
6900	270-0270	PARKING DIVISION	POSTAGE AND DELIVERY	154
6900	330-0330	PARKING DIVISION	WATER	1,128
6900	390-0390	PARKING DIVISION	OFFICE SUPPLIES	103
6900	440-0440	PARKING DIVISION	UNIFORM EXPENSE	200
6900	460-0460	PARKING DIVISION	ELEVATOR MAINTENANCE	3,383
6900	460-0461	PARKING DIVISION	PROPERTY MAINTENANCE	3,075
6900	460-0463	PARKING DIVISION	PARKING TICKET EXPENSE	10,250
6900	480-0481	PARKING DIVISION	EQUIPMENT	25,625
		TOTALS		117,758
7100	500-0500	BONDED INDEBTEDNESS	CITY BONDS / BAN	1,644,385
7100	500-0510	BONDED INDEBTEDNESS	TD BANK	377,934
7100	600-0205	BONDED INDEBTEDNESS	WPCA BONDS / BAN	1,386,198
		TOTALS		3,408,517
7200	100-0100	LOCIP FUNDS	LOCIP	103948
8100	110-0110	CITY HALL MAINTENANCE	FULL TIME JANITOR WAGES	49,533
8100	110-0112	CITY HALL MAINTENANCE	EMPLOYEE COMMITTEE SECRETARIES	12,000
8100	150-0151	CITY HALL MAINTENANCE	CITY AUDIT	60,000
8100	160-0161	CITY HALL MAINTENANCE	COMMISS/COMMITT SECRETARY SERVICE	6,000

8100	210-0210	CITY HALL MAINTENANCE	TELEPHONES	51,000
8100	210-0211	CITY HALL MAINTENANCE	POSTAGE	15,000
8100	210-0211	CITY HALL MAINTENANCE	TAX DEPT POSTAGE	17,000
8100	210-0213	CITY HALL MAINTENANCE	MOBILE PHONES	5,000
8100	230-0230	CITY HALL MAINTENANCE	ELECTRICITY	0
8100	230-0232	CITY HALL MAINTENANCE	WATER NEW CH - OLD CH	5,000
8100	230-0233	CITY HALL MAINTENANCE	GAS/OIL NEW CITY HALL	13,000
8100	230-0234	CITY HALL MAINTENANCE	GAS/OIL OLD CITY HALL	33,000
8100	270-0270	CITY HALL MAINTENANCE	MILEAGE REIMB	3,000
8100	270-0277	CITY HALL MAINTENANCE	NOTICES & PUBLICATIONS	15,000
8100	340-0340	CITY HALL MAINTENANCE	NEW CITY HALL REPAIRS	15,000
8100	390-0390	CITY HALL MAINTENANCE	SUPPLIES	6,000
8100	450-0456	CITY HALL MAINTENANCE	COPY MACHINES LEASE	13,000
		TOTALS		318,533
8200	250-0260	CITY WIDE AGENCIES	CODE RED ONSOLVE	7,011
8200	380-0387	CITY WIDE AGENCIES	RAILROAD LICENSE AGREEMENT	841
8200	390-0001	CITY WIDE AGENCIES	BOARD OF TAX REVIEW	600
8200	390-0003	CITY WIDE AGENCIES	CITY WPCA BILLS	48,000
8200	390-0004	CITY WIDE AGENCIES	MEMORIAL DAY PARADE	8,000
8200	390-0005	CITY WIDE AGENCIES	NAUGATUCK VALLEY COG	8,732
8200	390-0008	CITY WIDE AGENCIES	VETERANS MEMORIAL BUILDING	5,000
8200	390-0009	CITY WIDE AGENCIES	SOIL WATER CONSERVATION	1,500
8200	390-0011	CITY WIDE AGENCIES	BOYS AND GIRLS CLUB	10,000
8200	390-0012	CITY WIDE AGENCIES	HISTORICAL SOCIETY	10,000
8200	390-0013	CITY WIDE AGENCIES	LAKE HOUSATONIC AUTHORITY	15,134
8200	390-0014	CITY WIDE AGENCIES	METRO NORTH AUTHORITY	1,864

8200	390-0020	CITY WIDE AGENCIES	THE UMBRELLA	7,000
8200	390-0024	CITY WIDE AGENCIES	CULTURAL EVENTS	10,000
8200	390-0025	CITY WIDE AGENCIES	VALLEY TRANSIT SUBSIDY	11,000
8200	390-0031	CITY WIDE AGENCIES	TEAM	5,500
8200	390-0390	CITY WIDE AGENCIES	CITY OWNED PROPERTIES	15,000
8200	390-0398	CITY WIDE AGENCIES	FIREWORKS EVENT	11,500
8200	390-0399	CITY WIDE AGENCIES	WPCA SHARE OF HOUSING PILOT	8,416
8200	390-0400	CITY WIDE AGENCIES	ANIMAL CONTROL	54,500
8200	480-0481	CITY WIDE AGENCIES	HOUS COUNCIL BOY SCOUTS	6,500
8200	480-0482	CITY WIDE AGENCIES	NAUG VALLEY BROWNFIELDS PILOT	1,000
8200	480-0484	CITY WIDE AGENCIES	VALLEY ARTS COUNCIL	1,000
8200	480-0491	CITY WIDE AGENCIES	TROOP 3 BOY SCOUTS	7,000
8200	490-0492	CITY WIDE AGENCIES	NEWSLETTER	0
8200	490-0497	CITY WIDE AGENCIES	DERBY NECK LIBRARY	500
8200	490-0502	CITY WIDE AGENCIES	BLIGHT & DENSITY REDUCTION FUND	5,000
8200	490-0504	CITY WIDE AGENCIES	CT CONF MUNICIPALITIES	8,406
		TOTALS		269,004
8300	370-0370	CITY WIDE FUEL	GASOLINE CITY APPROPRIATION	150,000
8400	390-0390	BUDGET WORKING BALANCE	WORKING BALANCE	131,000
8400	390-0391	BUDGET WORKING BALANCE	SPECIAL WORKING BALANCE	198,998
8400	390-0394	BUDGET WORKING BALANCE	COMPENSATED LEAVE RESERVE	20,000
		TOTALS		349,998
8600	150-0151	CITY ENGINEER	CITY ENGINEER SERVICES	50000
8600	150-0160	CITY ENGINEER	COM DEV ENGINEER SERVICES	1,000

8600	150-0161	CITY ENGINEER	PZC ENGINEER SERVICES	10,000
8600	150-0162	CITY ENGINEER	IW ENGINEER SERVICES	4,000
8600	240-0248	CITY ENGINEER	STORM WATER DISCHARGE PERMIT	10,000
		TOTALS		75,000
9100	100-0100	BOARD OF EDUCATION	MBR FOR BOE OP BUDGET	12,742,276
9100	460-0469	BOARD OF EDUCATION	STATE FOR BOE OP BUDGET	6,865,690
		TOTALS		19,607,966
9200	110-0110	YOUTH SERVICE BUREAU	YOUTH OFFICER WAGES	29,786
9200	390-0390	YOUTH SERVICE BUREAU	SUPPLIES	1,000
9200	460-0460	YOUTH SERVICE BUREAU	MENTAL HEALTH	11,044
9200	460-0468	YOUTH SERVICE BUREAU	YOUTH SERVICE PROGRAMS	38,392
		TOTALS		80,222
		OVERALL TOTALS		47,890,594



**Derby**  
**FY 2023-24 Budget vs Actual Results**  
**Revenues and Expenditures**

**See Separate Document**

## ARPA

**Allocation** \$ 3,651,734.28

### Funds Received

11/30/2021	\$ 1,825,867.14	Tranche 1 - 2021
8/15/2022	\$ 627,514.00	Tranche 2 - 2022
10/11/2022	\$ 1,198,353.05	Tranche 2 - 2022

**Total Received** \$ 3,651,734.19

**Unfunded** \$ 0.09

### Expenditure

12/2/2021	\$ 49,800.00	STORM Ambulance #1 (Used)
1/15/2022	\$ 63,234.45	Police Overtime
3/1/2023	\$ 385,000.00	STORM Ambulance #2
3/8/2023	\$ 14,921.00	Parking Garage Security
2/19/2023	\$ 20,000.00	WPCA app fee
2/10/2023	\$ 40,000.00	Raftelis invoice
4/3/2023	\$ 32,760.00	DFG Electric - Parking Garage
4/24/2023	\$ 13,460.00	Luchs consulting
6/8/2023	\$ 95,476.80	MHQ
6/6/2023	\$ 12,900.00	Raftelis invoice

**Total Expended** \$ 727,552.25

**Unspent Balance** \$ 2,924,181.94

### Encumbered

<b>Community Investment Fund</b>	\$ (750,000.00)
<b>Metal Recycling Center</b>	\$ (435,000.00)
<b>Community Challenge Grant</b>	\$ (312,500.00)
<b>Balance Unallocated</b>	\$ 1,426,681.94

## Tiers Designation Eligibility Report

**Municipality:**

**Derby**

**Date:**

**7/25/2023**

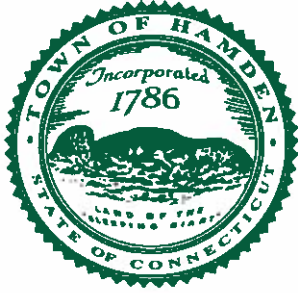
#	Criteria	Yes/No	Comment
1	A negative fund balance percentage	No	
2	Reported a fund balance percentage of less than 5% in the three immediately preceding fiscal years	No	Total and Unassigned fund balance as of 6/30/2022 is 7.7% and 6.7%, respectively.
3	Reported an operating deficit the two immediately preceding fiscal years and reported a fund balance percentage of less than five percent for the immediately preceding fiscal year.	No	For FY 2021-22, the City reported an operating deficit of \$1.9 million; resulting in a 29.8% and 32.8% decline in the total and unassigned fund balance, respectively from 6/30/21 to 6/30/22.
4	Issued tax or revenue anticipation notes in the three immediately preceding fiscal years to meet cash liquidity	No	
5	The municipality has not filed its annual audit report within twelve months of the fiscal year end	No	6/30/2022 audit report submitted on 6/2/2023. 6/30/2021 report submitted 7/25/2022.
6	The current annual audit includes one or more material or significant audit findings that were reported in the annual audits of the two previous fiscal years	Yes	All 9 significant and material audit findings reported in the FY 2022 audit report were previously reported in the FY 2020 and 2021 reports.
7	Received a bond rating below A from a bond rating agency	No	S& P Rating: AA- / Stable Outlook

# of Criteria Met:

1

DERBY

	Fiscal Years End				
	2021	2020	2019	2018	2017
<b>Economic Data</b>					
Population (State Dept. of Public Health)	12,274	12,326	12,339	12,515	12,581
School Enrollment (State Education Dept.)	1,359	1,418	1,440	1,505	1,535
Bond Rating (Moody's, as of July 1)					
Unemployment (Annual Average)	8.0%	9.9%	4.3%	4.9%	5.5%
<b>Grand List Data</b>					
Equalized Net Grand List	\$1,237,558,917	\$1,128,133,166	\$1,118,231,607	\$1,028,072,827	\$1,027,004,776
Equalized Mill Rate	26.18	27.08	25.45	27.52	27.45
Net Grand List	\$737,853,083	\$723,147,500	\$718,832,500	\$715,985,451	\$718,248,343
Mill Rate - Real Estate/Personal Property	43.87	41.87	39.37	39.37	39.37
Mill Rate - Motor Vehicle	43.87	41.87	39.37	39.00	37.00
<b>Property Tax Collection Data</b>					
Current Year Adjusted Tax Levy	\$32,397,484	\$30,551,336	\$28,455,192	\$28,292,141	\$28,191,295
Current Year Tax Collection %	97.2%	97.2%	97.7%	97.9%	97.9%
Total Taxes Collected as a % of Total Outstanding	95.2%	95.6%	95.4%	95.9%	96.1%
<b>Operating Results - General Fund</b>					
Property Tax Revenues	\$32,458,815	\$30,319,139	\$29,003,664	\$28,422,294	\$28,607,680
Intergovernmental Revenues	\$21,111,250	\$23,204,261	\$20,411,816	\$17,539,578	\$19,206,507
Total Revenues	\$57,013,432	\$59,640,975	\$53,019,275	\$49,442,264	\$51,756,248
Total Transfers In From Other Funds	\$30,000	\$59,598	\$110,000	\$810,766	\$0
<b>Total Revenues and Other Financing Sources</b>	<b>\$57,043,432</b>	<b>\$73,570,573</b>	<b>\$65,709,275</b>	<b>\$50,253,030</b>	<b>\$51,756,248</b>
Education Expenditures	\$30,987,094	\$31,246,897	\$29,350,736	\$26,691,955	\$26,469,328
Operating Expenditures	\$24,008,826	\$22,566,228	\$24,978,049	\$24,681,728	\$25,114,974
Total Expenditures	\$54,995,920	\$53,813,125	\$54,328,785	\$51,373,683	\$51,584,302
Total Transfers Out To Other Funds	\$0	\$330,000	\$10,630,000	\$0	\$0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$54,995,920</b>	<b>\$67,454,785</b>	<b>\$64,958,785</b>	<b>\$51,373,683</b>	<b>\$51,584,302</b>
<b>Net Change in Fund Balance</b>	<b>\$2,047,512</b>	<b>\$6,115,788</b>	<b>\$750,490</b>	<b>-\$1,120,653</b>	<b>\$171,946</b>
<b>Fund Balance - General Fund</b>					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0
Committed	\$583,776	\$583,776	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Unassigned	\$5,785,058	\$3,737,546	-\$1,794,466	-\$2,544,956	\$1,210,300
<b>Total Fund Balance (Deficit)</b>	<b>\$6,368,834</b>	<b>\$4,321,322</b>	<b>-\$1,794,466</b>	<b>-\$2,544,956</b>	<b>\$1,210,300</b>
<b>Debt Measures</b>					
Net Pension Liability	\$10,672,167	\$12,474,153	\$8,922,826	\$6,027,627	\$8,907,598
Bonded Long-Term Debt	\$24,138,034	\$24,525,619	\$17,071,254	\$12,923,545	\$14,568,935
Annual Debt Service	\$1,177,010	\$989,958	\$1,764,796	\$2,098,699	\$2,121,736



Lauren Garrett  
*Mayor*

## TOWN OF HAMDEN OFFICE OF THE MAYOR

Hamden Government Center  
2750 Dixwell Avenue  
Hamden, Connecticut 06518  
Tel: (203) 287-7100  
Fax: (203) 287-7101

June 14<sup>th</sup>, 2023

Kathleen A. Clarke-Buch, Chair  
Municipal Finance Advisory Commission (MFAC)  
Hartford, CT

**RE: FY 2023-2024 Budget; ARPA; Ratings Improvements; and FY22 Audit and Corrective Action**

Dear Chairwoman Clarke-Buch:

**FY 2023-2024 Budget:**

The Legislative Council adopted their budget on May 17. I signed their budget because we were able to achieve savings through the negotiations with State Comptroller Sean Scanlon for CMERS. Additionally, the Council's budget accounted for updated costs for medical expenses. The budget does not use any one time revenues. Revenues and expenses in the Legislative Council's budget are supported by 5 years of past actuals.

The Council's adopted budget fully funds our Actuarial Required Contribution to the Town's pension fund, fully funds debt service to address our obligations by paying debt as well as the Town's fund balance growth plan, fully funds our medical broker's recommendation to fund our medical obligations, and makes a contribution towards OPEB.

We intend to send a budget amendment to the Legislative Council that brings the state revenues supported in the Approved FY 2024-2025 Biennial Budget into Hamden's FY24 budget. Hamden will receive roughly \$500,000 more than was allocated in the Governor's recommended budget and the FY24 Hamden Legislative Council Approved Budget.

The passage of HB5003 and the Approved FY 2024-2025 Biennial Budget will increase Educational Cost Sharing for FY25 \$4.5 million over FY24. The BOE request for FY24 was for an additional \$9 million. While the Council allocated an additional \$3 million and we were able to assist the BOE in finding other funding, they were still facing a shortfall and asked the Town to allow the BOE to use \$3 million in Wintergreen funds that were still sitting in the unrestricted fund balance. We signed an MOA with the BOE to allow this one time revenue be used for a one-time expense. The MOA is attached.

## **ARPA:**

The Council passed a resolution to commit the town's ARPA allocation. I have attached the ARPA resolution and budget. The Council initially voted to include revenue replacement in the ARPA budget. I was able to convince the Council not to include the ARPA revenue in the approved budget. The commitment is still included in the ARPA resolution and will need to be amended. I am pleased the Council has allocated \$10 million for the community campus and the commitment we have made to avoid one time revenues has remained intact. Additionally, the Council funded \$650,000 for SCBA equipment for the Fire Department, \$200,000 for social workers at the Library, \$1,000,000 for the Greater New Haven Coordinated Access Network to focus on homelessness, \$3,500,000 for Newhall foundations, \$200,000 for planning and development of sewers on Whitney Avenue in Northern Hamden, \$99,000 for Hamden small business community and non-profits, and a couple smaller amounts as grants.

## **Ratings Improvements:**

S&P and Ritch Ratings Agencies have upgraded Hamden's bond rating outlook from stable to positive. This comes on the heels of last year's improvement from negative to stable. The announcements from S&P and Fitch are attached.

### **Highlights from Fitch:**

The Rating Outlook revision to Positive reflects improvement towards a structurally balanced budget and significant improvement in the town's unrestricted reserve position.

Management has been successful in its efforts to increase the annual debt service budget in accordance with a long-term plan to restore reserves and projected fiscal 2023 net operating results are showing surplus results net of bond restructuring savings. Continued management of expenditures to align with changes in revenues and maintenance of unrestricted fund balance at levels in line with policy limits would support potential future upward rating movement.

The rating reflects Hamden's recently improved financial resilience to more adequate levels and its reliance on savings from bond restructurings to help pay for future increases in scheduled debt service, while avoiding substantial property tax increases. Full funding of the pension Actuarially Determined Contribution (ADC) was accomplished in fiscal 2021 for the first time in years, which Fitch views as a positive.

### **Highlights from S&P:**

S&P Global Ratings revised the outlook on its 'BBB+' rating on Hamden Town, Conn.'s general obligation (GO) debt to positive from stable.

The outlook is positive.

The rating reflects our view of Hamden's improving finances and approach to revenue and expenditure assumptions. Management implemented a comprehensive approach to developing revenue and expenditure projections and incorporating realistic revenue assumptions in its budget, which has led to improved budgetary performance and reserves.

- Improving financial-management environment with standard financial-management policies, practices under our Financial Management Assessment (FMA) methodology and strong Institutional Framework score.
- Improving budgetary performance and reserves in-line with its fund-balance-growth plan.

The positive outlook reflects S&P Global Ratings' view of Hamden's improved budgeting practices, which has led to stabilized finances. The outlook also reflects S&P Global Ratings' expectation that the town will likely improve reserves during the next two years without relying on onetime budget measures, including pension deferrals, asset sales, or additional debt restructurings.

Hamden's new administration is working to institutionalize stronger financial controls and forward-looking financial-management policies and practices.

#### **FY22 Audit and Corrective Action:**

Our independent auditor has completed our audit on time. At the beginning of our audit, I asked our auditor to look into the Community Development Block Grant (CDBG). CDBG has been poorly run for years resulting in nearly \$2 million in unspent funds. I wanted our auditor to review the deficiencies in the CDBG program so we could make improvements going forward. The audit identified a significant deficiency in internal control over compliance. Specifically, the audit found the Town was not following the policies and procedures required for the distribution of HUD funds. These procedures include organizing and maintaining program files and submitting drawdown requests and quarterly reports in a timely manner. The lack of internal control over compliance resulted in significant delays in grant drawdowns and reports, and out of date policies and procedures documents. As recommended, the Town has drafted, and is in the process of finalizing, policies and procedures for the ongoing monitoring and administration of the CDBG program. Specifically, the Finance Department has updated the Town's Fiscal Structures and Policy Manual and it is pending adoption by the Legislative Council. The Town had also drafted a CDBG Policies and Procedures Manual, outlining the organizational structure, roles and responsibilities, and federal requirements for the ongoing monitoring and administration of the program. We anticipate both documents will be finalized and submitted to HUD by March 1, 2023. These documents address the Finding in our State and Federal Single Audit.

In addition, the Town has submitted the following program documents to HUD:

- 2021 Consolidated Annual Performance and Evaluation Report (CAPER)
- Amendments for program years 2019, 2021, and 2022 (The 2022 amendment has been approved by HUD; 2019 and 2021 are pending approval).
- HUD Timeliness Workout Plan and Milestone Schedule

The Town has hired a Grants and Capital Projects Manager to oversee the program. We have hired a Junior Accountant to ensure internal control over the programmatic spending of CDBG. We hired a program specialist and a community services outreach technician to administer the programs. Staff assigned to administer and oversee CDBG will utilize training available through the HUD Exchange. The Grants and Capital Projects Manager will be available for the MFAC meeting.

Respectfully submitted,



Lauren Garrett, Mayor

CC: Municipal Finance Advisory Commission (MFAC)  
Kimberly Kennison, Executive Financial Officer, MFAC

**To:** Kathleen A. Clarke-Buch, Chair

**CC:** Municipal Finance Advisory Commission (MFAC)

Kimberly Kennison, Executive Financial Officer

**Date:** August 9, 2023

**Subject:** Information Request for the Municipal Finance Advisory Commission (MFAC)

---

**Dear Chair Clarke-Buch:**

The Town's Finance Department is projecting a surplus of \$12 to \$15 million for FY 2023. The Town is projecting total revenues to be \$283.0 million, an increase of \$5.1 million over FY 2023 budgeted. The positive variance is made up of mostly taxes and departmental revenues. The Town is currently projecting the following:

- \$2.7 million in additional tax revenue.
  - This includes \$1.5 million in additional revenue for Motor Vehicle Taxes
- Other taxes includes:
  - Back Taxes \$511K;
  - Property Tax liens \$374K;
  - Current Taxes \$319K
- Licenses, permits and fees will be over budget. This includes approximately \$2 million additional revenue in the building department.

The Town's expenses are projected to come in at \$266.9 million, this is \$9.1 million under the FY 2023 Adopted Budget. The largest savings, as anticipated, will be in the debt service line of \$8.6 million. The Town is projecting to have savings in the following accounts:

- Public Safety is projected to have at least \$1 million in projected savings;
- Medical Budget is projected to have \$2 million.

The total project surplus for the Town without debt service is \$6 million. With the debt service the Town is projecting to save approximately \$14.6 million surplus.



**To:** Kathleen A. Clarke-Buch, Chair

**CC:** Municipal Finance Advisory Commission (MFAC)

Kimberly Kennison, Executive Financial Officer

**Date:** June 21, 2023

**Subject:** Information Request for the Municipal Finance Advisory Commission (MFAC)

---

**Dear Chair Clarke-Buch:**

The Town of Hamden has received uplifting financial news from two of our credit rating agencies. S&P revised its 'BBB+' rating on the Town of Hamden General Obligation (GO) debt to "positive" from "stable". The outlook revision is due to improving fund balance and liquidity. Moreover, Fitch Ratings revised its rating 'BBB' "stable" outlook to "positive" citing a structurally balanced budget and significant improvement in the town's unrestricted reserve.

Town management has been successful in its efforts to increase the debt service budget in accordance with a long-term plan to restore reserves and project a FY 2023 net operating results showing surplus.

#### **Debt Restructuring**

The Town began a debt restructuring/ fund balance mitigation plan. The reason for the debt restructurings is prior administration restructured debt and lowered the debt service budget by \$12 million to mitigate other increases such as pension & medical costs. This put the town in a deep hole to climb out of and the town had a negative fund balance in FY 2020.

The primary purpose of the proposed new debt restructuring is to gradually ramp up the debt by \$2 million per year until we get to \$31 million. The secondary purpose of the new plan is to increase fund balance at the same time.

This is the last year of debt restructurings. Even though this is a refinancing/restructuring – the town has increased the debt service line by \$2,250,000, for FY 2024. The operating budget proposes a debt service amount of \$28.5 million (assuming \$5.5 million will drop to Fund Balance). The town is currently in the process of completing its final restructuring. The Town's annual debt service will peak at about \$32 million.

#### **6/13/2023T- Refinanced/Restructured**

On Tuesday, June 13, 2023, the Town refinanced/restructured \$28.6 million of bonds which cost the Town 4.16% and reduced the cost down to 3.48% True Issuance Cost (TIC). This refinancing generated \$570,000 on a present value basis or 2.0% of refunded bonds. The Town was able to generate \$8.0 million of budgetary savings in FY2024 which will allow the Town to continue its fund balance growth plan. The Town has been able to obtain bond insurance which helped to reduce the cost of the bond sale.

Overall, The Town was able to leverage its positive outlook ratings from S&P Global and Fitch to achieve a strong execution in a volatile market. Below, are the highlights of the 6/13/2023 bond sale for your review:

- The Town's \$6.9 million new money bonding (repayment of the 2022 BAN) for 20-years was funded at a cost of 4.03% TIC.
- Of the \$33.4 million of Bonds to sell, the Town received investor orders of \$170.8 million, over 5.1x oversubscribed with 24 different investors participating on the sale. Investor classes included:
  - Bond Funds,
  - Separately Managed Accounts (professional retail investors),
  - Money Managers,
  - Broker/Dealers and,
  - Hedge Funds and Insurance Companies.
- The big \$10.8 million in FY 2033 maturity was 9.0x oversubscribed which allowed the Town to lower yields by 10 basis points. On the other maturities in 2024-2034, yields were reduced between 2-6 basis points.

#### **FY 22-23 Budget-To-Actual**

##### *Projections*

The Town is projecting total revenues to be \$281.1 million an increase of \$5.1 million over the FY 2023 budgeted. The positive variance is made up of mostly taxes and departmental revenues. The Town is currently projecting the following:

- \$2.6 million in additional tax revenue. This includes current taxes, back taxes, motor vehicle taxes and suspense book tax collection. The FY 2023 Adopted budget assumed a property tax collection rate of 97.7%.
- Licenses, permits and fees will be \$ 1.5 million over budget. This includes approximately \$1 million additional revenue in the building department.
- State Grants/ Intergovernmental revenue is projected to be \$966K over the FY 2023 Adopted Budget.

##### *Expenses*

The Town's expenses are projected to come in at \$266.9 million, this is \$9.1 million under the FY 2023 Adopted budget. The largest savings, as anticipated, will be in the debt service line of \$8.6 million. The Town is projecting to have savings in the following accounts:

- Public Safety is projected to have at least \$1 million in projected savings.

Total project surplus for the Town without debt service is \$6 million. With the debt service the Town is projecting to have a \$14.6 million surplus.

#### **FY 2024 Adopted Budget:**

The Finance Department has not had a chance to upload the FY 2024 Adopted Budget to the town's financial software system. The FY 2024 Adopted Budget will be loaded up at the August 2023 meeting. Below are the highlights for the FY 2024 Adopted Budget:

- The FY 2024 Adopted Budget is \$285,898,216, a 4% increase over the FY 2023 Adopted Budget of \$275,979, 969:
  - The mill rate will be 56.38, a 2% increase over the FY 2023 mill rate;
  - The tax levy is \$211,789,382;
  - Assumes a 98.0% tax collection rate;
  - Assumes conservative Departmental Revenues;
- The FY 2024 Adopted Budget addresses outstanding liabilities:
  - Funds expenses such as Tornado, Ice-Rink, etc.;
  - Funds \$250,000 in OPEB liabilities.
  - Funds the Board of Education at \$94.3 million
- The FY 2024 Adopted Budget Funds expenditures appropriately:
  - The Medical Budget;
  - Funds Debt Service and Pension ARC completely;

#### **Other Fiscal Related Matters:**

Below are some quick updates on Community Development Block Grant (CDBG). The Town received a finding in the FY 2022 audit relating to CDBG.

#### **Town of Hamden Community Development Block Grant (CDBG) program**

- Town of Hamden Fiscal Structures and Policy Manual completed, adopted by the legislative council, and posted on the Town website. The policy can be found here:  
<https://www.hamden.com/296/Financial-Information>
- CDBG Policies and Procedures Manual completed and posted on the Town website:  
<https://www.hamdenedc.com/community-development/cdbg-policies-and-procedures/>
- 2021 CAPER – submitted and approved by the Legislative Council and accepted by the United States Housing and Urban Development (HUD). Additionally, amendments for program years 2019, 2021, and 2022 were all approved by HUD.
- The Town has issued public service agency contracts for PY45(CV) and PY48 (2022-23)
- The Town has completed its public input process and has drafted the 2023-2024 Annual Action Plan (AAP). The AAP is currently pending legislative council approval. Once approved by the Legislative Council the AAP will be submitted to HUD for final approval.
- As expected, the Town is currently out of compliance in terms of Timeliness but is working closely with HUD on a Timeliness Workout Plan. Spending has recently resumed (after an extensive pause) and we are confident we can reach timeliness/compliance by May 2<sup>nd</sup>, 2024 (The Town's next Timeliness test).

#### **Board of Education**

The Town of Hamden voted to appropriate \$3,000,000 from the proceeds of the sale of the Wintergreen School as in-kind payments towards educationally related expenses upon request by the Board of Education during the 2023-2024 fiscal year, in accordance with a Memorandum of Agreement that will be presented to the Legislative Council for approval.

TOWN OF HAMDEN,CT  
GENERAL FUND REVENUE AND EXPENDITURE SUMMARY  
AS of May 31, 2023

									PROJECTED 6/30/2023		
	MAY 2022 YTD ACTUALS	ORIGNIAL BUDGET	AMENDED BUDGET	MAY 2023 YTD ACTUALS	ENCUMBR	YTD WITH ENCUMBER	YTD REMAINING	% REMAINING	ORIGNIAL BUDGET	PROJECTED 6/30/2023	VARIANCE POS/(NEG)
REVENUES BY SOURCES											
CURRENT TAXES	195,830,855.06	207,006,017	207,006,017	207,115,983.54	0	207,115,984	(109,967)	0%	207,006,017	207,315,984	309,967
BACK TAXES	3,155,526.69	2,175,000	2,175,000	2,624,613.38	0	2,624,613	(449,613)	-21%	2,175,000	2,624,613	449,613
MOTOR VEHICLE TAXES	13,388,001.84	10,165,069	10,165,069	11,646,387.10	0	11,646,387	(1,481,318)	0%	10,165,069	11,746,387	1,581,318
SUPPLEMENTAL MOTOR VEHICLE TAXES	2,308,733.44	1,577,338	1,577,338	1,565,752.59	0	1,565,753	11,585	1%	1,577,338	1,565,753	(11,585)
INTEREST - PROPERTY TAXES	1,459,137.07	1,190,000	1,190,000	1,444,165.52	0	1,444,166	(254,166)	-21%	1,190,000	1,444,166	254,166
PROPERTY TAX LIENS	11,128.45	9,901	9,901	8,050.00	0	8,050	1,851	19%	9,901	8,050	(1,851)
SUSPENSE BOOK TAX COLLECTION	69,310.72	35,000	35,000	75,029.10	0	75,029	(40,029)	0%	35,000	75,029	40,029
STATE GRANTS / INTERGOVERNMENTAL	33,537,980	41,554,512	41,554,512	42,521,320	0	42,521,320	(966,808)	-2%	41,554,512	42,521,320	966,808
DEPARTMENT REVENUE	11,415,451	12,267,132	13,852,132	15,880,066	0	15,880,066	(2,027,934)	-15%	12,267,132	13,780,066	1,512,934
TOTAL REVENUES	261,176,125	275,979,969	277,564,969	282,881,367	0	282,881,367	(5,316,398)	-2%	275,979,969	281,081,367	5,101,398
	MAY 2022 YTD ACTUALS	ORIGNIAL BUDGET	AMENDED BUDGET	MAY 2023 YTD ACTUALS	ENCUMBR	YTD WITH ENCUMBER	YTD REMAINING	% REMAINING	ORIGNIAL BUDGET	PROJECTED 6/30/2023	VARIANCE POS/(NEG)
EXPENDITURES BY DEPARTMENT											
ASSESSOR'S OFFICE	340,461.75	522,872	522,872	377,853.59	200.00	378,054	144,818	28%	522,872	522,872	0
ARTS & CULTURE DEPARTMENT	0	246,500	246,500	159,393.49	40,652.24	200,046	46,454	0%	246,500	246,500	0
BOARD OF ETHICS	0	5,000	5,000	0.00	0.00	0	5,000	100%	5,000	5,000	0
BUILDING DEPARTMENT	410,289.96	518,028	518,028	446,412.66	1,338.10	447,751	70,277	14%	518,028	518,028	0
COMMUNITY AND YOUTH SERVICE	1,239,490.05	1,157,906	1,307,906	1,030,230.77	58,672.33	1,088,903	219,003	17%	1,157,906	1,307,906	150,000
ENGINEERING DEPARTMENT	453,036.89	623,298	628,298	517,922.34	52,859.80	570,782	57,516	9%	623,298	628,298	5,000
FINANCE OFFICE	2,563,018.23	4,079,745	4,579,745	3,447,249.72	89,212.05	3,536,462	1,043,283	23%	4,079,745	4,579,745	500,000
INFORMATION & TECHNOLOGY	155,677.50	262,799	262,799	219,366.37	0.00	219,366	43,433	17%	262,799	262,799	0
LEGISLATIVE COUNCIL	1,956,602.47	1,638,707	1,441,707	306,568.21	46,907.94	353,476	1,088,231	75%	1,638,707	941,707	(697,000)
LIBRARY DEPARTMENT	1,938,725.41	2,351,445	2,351,445	1,986,653.29	11,738.47	1,998,392	353,053	15%	2,351,445	2,351,445	0
MAYOR'S OFFICE	435,105.87	533,777	533,777	472,888.73	0.00	472,889	60,888	11%	533,777	533,777	0
PERSONNEL OFFICE	334,323.67	457,683	457,683	350,010.42	24,330.18	374,341	83,342	18%	457,683	457,683	0
PLANNING AND ZONING	595,880.41	653,039	653,039	463,250.73	2,553.97	465,805	187,234	29%	653,039	653,039	0
ECONOMIC DEVELOPMENT	0	319,054	319,054	245,269.59	389.97	245,660	73,394	23%	319,054	319,054	0
PROBATE COURT	5,003.29	8,000	8,000	3,558.34	256.15	3,814	4,186	52%	8,000	8,000	0
PURCHASING	2,970,813.25	5,248,884	5,248,884	3,312,909.33	1,272,783.11	4,585,692	663,192	13%	5,248,884	5,248,884	0
RECREATION DEPARTMENT	670,220.80	821,973	821,973	712,953.75	1,438.02	714,392	107,581	13%	821,973	821,973	0
REGISTRAR OF VOTERS	171,608.84	282,635	282,635	205,870.89	173.10	206,044	76,591	27%	282,635	282,635	0
REVIEW OF ASSESSMENTS	3,600.00	3,600	3,600	0.00	0.00	0	3,600	100%	3,600	3,600	0
TAX OFFICE	285,460.66	337,304	337,304	252,079.68	0.00	252,080	85,224	25%	337,304	337,304	0
TOWN ATTORNEY	523,813.24	700,621	917,621	694,714.36	53,506.60	748,221	169,400	18%	700,621	917,621	217,000
TOWN CLERK'S OFFICE	1,019,084.83	1,422,222	1,422,222	830,634.04	94,821.14	925,455	496,767	35%	1,422,222	1,422,222	0
GENERAL GOVERNMENT	16,072,217	22,195,092	22,870,092	16,035,790	1,751,833	17,787,623	5,082,469	22%	22,195,092	22,370,092	175,000
QU VALLEY HEALTH- CONTRIBUTION	405,251.00	421,349	421,349	421,348.52	0.00	421,349	0	0%	421,349	421,349	0
MENTAL HEALTH	132,000.00	240,000	240,000	132,000.00	0.00	132,000	108,000	0%	240,000	240,000	0
ELDERLY SERVICES	342,238.12	545,500	545,500	343,173.21	148,269.85	491,443	54,057	0%	545,500	545,500	0
HEALTH AND WELFARE	879,489	1,206,849	1,206,849	896,522	148,270	1,044,792	162,057	13%	1,206,849	1,206,849	0
POLICE DEPARTMENT	14,726,259.77	17,336,409	17,336,409	14,314,645.03	204,264.18	14,518,909	2,817,500	0%	17,336,409	16,336,409	(1,000,000)
ANIMAL CONTROL	133,646.79	214,638	214,638	116,457.34	38,426.18	154,884	59,754	0%	214,638	214,638	0
TRAFFIC DEPARTMENT	241,632.10	291,083	301,083	256,575.47	12,897.43	269,473	31,610	0%	291,083	301,083	10,000
FIRE DEPARTMENT	12,718,358.66	14,825,617	14,825,617	12,170,740.04	49,289.38	12,220,029	2,605,588	0%	14,825,617	14,625,617	(200,000)
PUBLIC SAFETY	27,819,897	32,667,747	32,677,747	26,858,418	304,877	27,163,295	5,514,452	17%	32,667,747	31,477,747	(1,190,000)
PUBLIC WORKS DEPARTMENT	10,875,254.12	12,875,566	13,375,566	10,863,512.72	1,437,484.88	12,300,998	1,074,568	0%	12,875,566	13,375,566	500,000
DEBT SERVICE	17,253,609.64	26,000,000	26,000,000	17,348,713.02	0.00	17,348,713	8,651,287	0%	26,000,000	17,348,713	(8,651,287)
BOARD OF EDUCATION	77,038,607.44	91,394,925	91,394,925	83,189,290.98	0.00	83,189,291	8,205,634	0%	91,394,925	91,394,925	0
FRINGES BENEFITS - TOWN/BOE	4,043,593.67	6,745,885	7,145,885	5,205,344.09	73,529.24	5,278,873	1,867,012	0%	6,745,885	7,345,885	600,000
MEDICAL INSURANCE - TOWN/BOE	47,338,860.88	53,083,982	53,083,982	47,779,795.94	63,325.72	47,843,122	5,240,860	0%	53,083,982	51,083,982	(2,000,000)
PENSION PLANS - TOWN/BOE	27,860,174.37	29,809,923	29,809,923	28,557,628.06	0.00	28,557,628	1,252,295	0%	29,809,923	31,309,923	1,500,000
FRINGES BENEFITS	79,242,629	89,639,790	90,039,790	81,542,768	136,855	81,679,623	8,360,167	9%	89,639,790	89,739,790	100,000
TOTAL EXPENDITURES	229,181,704	275,979,969	277,564,969	236,735,015	3,779,320	240,514,335	37,050,634	13%	275,979,969	266,913,682	(9,066,287)
YEAR-END PROJECTION											14,167,685

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ACCOUNTS FOR:		ORIGINAL	REVISED	ACTUAL YTD	ACTUAL MTD	REMAINING	PCT
001	COMMUNITY SERVICES- ARTS	ESTIM REV	EST REV	REVENUE	REVENUE	REVENUE	COLL
<hr/>							
3101W MISC REVENUE							
<hr/>							
<u>14301</u>	<u>3101W REVENUE</u>	0	0	-180.00	.00	180.00	100.0%
	TOTAL COMMUNITY SERVICES- ARTS	0	0	-180.00	.00	180.00	100.0%
	TOTAL REVENUES	0	0	-180.00	.00	180.00	

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ACCOUNTS FOR:  
005 FINANCE OFFICE

	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0500 APPROPRIATED FUND BALANCE						
<u>10505 0500 APP FD BAL</u>	0	-585,000	.00	.00	-585,000.00	.0%*
<u>10905 0500 APP FD BAL</u>	0	-500,000	.00	.00	-500,000.00	.0%*
0502 INCOME ON INVESTMENTS						
<u>10705 0502 INCOME ON</u>	-50,000	-50,000	-749,103.70	.00	699,103.70	1498.2%
0504 RELOCATION REIMB.						
<u>10905 0504 RELO REIM</u>	-1,500	-1,500	-20,665.40	-240.00	19,165.40	1377.7%
0507 MISCELLANEOUS						
<u>10905 0507 MISCELLANE</u>	-250,199	-250,199	-462,406.24	-15,000.50	212,207.24	184.8%
0508 OTHER RENT						
<u>10505 0508 OTHER RENT</u>	-6,600	-6,600	-7,240.00	-1,100.00	640.00	109.7%
0539 SALE OF SURPLUS ASSETS						
<u>10705 0539 SALE ASSET</u>	-10,000	-10,000	.00	.00	-10,000.00	.0%*
2402 REIMBURSEMENT GRANTS						
<u>10705 2402 REIM GRANT</u>	-100,000	-100,000	.00	.00	-100,000.00	.0%*
<u>10905 2402 REIM GRANT</u>	-60,000	-60,000	.00	.00	-60,000.00	.0%*
TOTAL FINANCE OFFICE	-478,299	-1,563,299	-1,239,415.34	-16,340.50	-323,883.66	79.3%
TOTAL REVENUES	-478,299	-1,563,299	-1,239,415.34	-16,340.50	-323,883.66	

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ACCOUNTS FOR:  
006 ASSESSOR'S OFFICE

ORIGINAL  
ESTIM REV

REVISED  
EST REV

ACTUAL YTD  
REVENUE

ACTUAL MTD  
REVENUE

REMAINING  
REVENUE

PCT  
COLL

0601 MAP REPRODUCTIONS

10506 0601 FEES/REPRO	-200	-200	-928.00	.00	728.00	464.0%
TOTAL ASSESSOR'S OFFICE	-200	-200	-928.00	.00	728.00	464.0%
TOTAL REVENUES	-200	-200	-928.00	.00	728.00	



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ACCOUNTS FOR: 008 TAX OFFICE	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0801 R CURRENT TAXES						
<u>10108 0801 CURRENT TA</u>	-207,006,017	-207,006,017	-207,115,983.54	-427,465.01	109,966.54	100.1%
0802 BACK TAXES						
<u>10108 0802 BACK TAXES</u>	-2,175,000	-2,175,000	-2,624,613.38	-148,916.43	449,613.38	120.7%
0802S MOTOR VEHICLE						
<u>10108 0802S MOTOR VEH</u>	-10,165,069	-10,165,069	-11,646,387.10	-124,436.41	1,481,318.10	114.6%
0803 SUPPLEMENTAL MOTOR VEHICL						
<u>10108 0803 SUPPLEMENT</u>	-1,577,338	-1,577,338	-1,565,752.59	-37,875.60	-11,585.41	99.3%*
0804 INTEREST PROPERTY TAXES						
<u>10108 0804 INTEREST -</u>	-1,190,000	-1,190,000	-1,444,165.52	-116,933.09	254,165.52	121.4%
0805 PROPERTY TAX LIENS						
<u>10108 0805 PROPERTY T</u>	-9,901	-9,901	-8,050.00	-640.50	-1,851.00	81.3%*
0806 SUSPENSE BOOK TAX COLLECT						
<u>10108 0806 SUSP BOOK</u>	-35,000	-35,000	-75,029.10	-8,323.34	40,029.10	214.4%
TOTAL TAX OFFICE	-222,158,325	-222,158,325	-224,479,981.23	-864,590.38	2,321,656.23	101.0%
TOTAL REVENUES	-222,158,325	-222,158,325	-224,479,981.23	-864,590.38	2,321,656.23	

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ACCOUNTS FOR: 010 TOWN CLERK'S OFFICE	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1005 R DOCUMNET FEES						
<u>10310 1005 DOCUMENT F</u>	-1,100,000	-1,100,000	-512,382.00	.00	-587,618.00	46.6%*
1006 R VITAL STATISTICS						
<u>10310 1006 VITAL STAT</u>	-72,000	-72,000	-69,895.00	.00	-2,105.00	97.1%*
1008 R DOG FEES						
<u>10310 1008 DOG FEES</u>	-14,000	-14,000	-5,335.59	.00	-8,664.41	38.1%*
1009 R CONVEYANCE FEES						
<u>10310 1009 CONVEYANCE</u>	-1,600,000	-1,600,000	-1,350,045.38	.00	-249,954.62	84.4%*
1011 MISCELLANEOUS						
<u>10310 1011 MISCELLANE</u>	-65,000	-65,000	-36,459.57	.00	-28,540.43	56.1%*
TOTAL TOWN CLERK'S OFFICE	-2,851,000	-2,851,000	-1,974,117.54	.00	-876,882.46	69.2%
TOTAL REVENUES	-2,851,000	-2,851,000	-1,974,117.54	.00	-876,882.46	

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ACCOUNTS FOR: 011 PLANNING & ZONING	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1103 SALES-MAP & REGULATIONS						
<a href="#">10911 1103 SALES - MA</a>	-4,000	-4,000	-3,091.50	-50.50	-908.50	77.3%*
1104 APPLICATIONS						
<a href="#">10911 1104 APPLICATIO</a>	-55,000	-55,000	-41,595.56	-1,730.00	-13,404.44	75.6%*
1104A APPLICATION FEES - E.D.						
<a href="#">10911 1104A APP ED</a>	-10,000	-10,000	.00	.00	-10,000.00	.0%*
1105 INSPECTION FEES						
<a href="#">10911 1105 INSP. FEES</a>	-500	-500	.00	.00	-500.00	.0%*
1301 ZBA PETITION FEES						
<a href="#">10911 1301 ZBA PET FE</a>	-3,000	-3,000	-1,498.00	.00	-1,502.00	49.9%*
1601 I.W.C. APPLICATIONS						
<a href="#">10911 1601 IWC APPLIC</a>	-1,500	-1,500	-2,090.00	-680.00	590.00	139.3%
1602 STUDENT HOUSING						
<a href="#">10911 1602 STDNT HSGN</a>	0	0	1,650.00	.00	-1,650.00	100.0%*
1604 ANTI-BLIGHT FEES						
<a href="#">10911 1604 ANTI-BLIGH</a>	-30,000	-30,000	-60,000.00	-5,000.00	30,000.00	200.0%
1605 SALE OF WETLAND SIGNS						
<a href="#">10911 1605 SALE SIGNS</a>	-100	-100	-93.00	-30.00	-7.00	93.0%*

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ACCOUNTS FOR: 011	PLANNING & ZONING	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
	TOTAL PLANNING & ZONING	-104,100	-104,100	-106,718.06	-7,490.50	2,618.06	102.5%
	TOTAL REVENUES	-104,100	-104,100	-106,718.06	-7,490.50	2,618.06	

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ACCOUNTS FOR:  
012 PERSONNEL OFFICE

ORIGINAL  
ESTIM REV

REVISED  
EST REV

ACTUAL YTD  
REVENUE

ACTUAL MTD  
REVENUE

REMAINING  
REVENUE

PCT  
COLL

1104 APPLICATIONS

11212 1104 APPLICATIO

-1,500

-1,500

-1,905.00

-700.00

405.00 127.0%

TOTAL PERSONNEL OFFICE

-1,500

-1,500

-1,905.00

-700.00

405.00 127.0%

TOTAL REVENUES

-1,500

-1,500

-1,905.00

-700.00

405.00

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ACCOUNTS FOR: 019 ELDERLY SERVICES	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
1901 PROGRAM FEES-ELD.SER.						
<u>10519 1901 PROGRAM FE</u>	-500	-500	-1,395.00	-425.00	895.00	279.0%
TOTAL ELDERLY SERVICES	-500	-500	-1,395.00	-425.00	895.00	279.0%
TOTAL REVENUES	-500	-500	-1,395.00	-425.00	895.00	

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ACCOUNTS FOR:  
023 ANIMAL CONTROL

ORIGINAL  
ESTIM REV

REVISED  
EST REV

ACTUAL YTD  
REVENUE

ACTUAL MTD  
REVENUE

REMAINING  
REVENUE

PCT  
COLL

2301 ADOPTION / REDEMPTION FEES

10623 2301 PENALTIES

-1,500

-1,500

-4,050.00

95.00

2,550.00

270.0%

TOTAL ANIMAL CONTROL

-1,500

-1,500

-4,050.00

95.00

2,550.00

270.0%

TOTAL REVENUES

-1,500

-1,500

-4,050.00

95.00

2,550.00

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ACCOUNTS FOR: 024 POLICE DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2401 POLICE EXTRA DUTY REVENUE						
<u>10324 2401 POLICE EXT</u>	-2,500,000	-2,500,000	-2,299,925.12	-239,204.43	-200,074.88	92.0%*
2402 REIMBURSEMENT GRANTS						
<u>10402 2402 REIM GRANT</u>	-10,000	-10,000	-18,210.00	.00	8,210.00	182.1%
2403 R WEAPON PERMITS						
<u>10324 2403 WEAPON PER</u>	-20,000	-20,000	-22,060.00	-1,750.00	2,060.00	110.3%
2404 TRAFFIC ORDI.VIOLATIONS						
<u>10624 2404 TRAFFIC OR</u>	-3,000	-3,000	-720.00	-25.00	-2,280.00	24.0%*
2405 R BINGO & RAFFLE LICENSES						
<u>10324 2405 BINGO &amp; RA</u>	-250	-250	-10,740.00	-1,920.00	10,490.00	4296.0%
2406 VENDOR & PREC.STONE PERM.						
<u>10324 2406 VENDOR &amp; P</u>	-3,000	-3,000	-8,210.00	-1,650.00	5,210.00	273.7%
2407 HPD REPORTS & RECORDS						
<u>10924 2407 REP/RECORD</u>	-6,000	-6,000	-6,211.00	-731.00	211.00	103.5%
2408 ALARM ORDINANCE FEES						
<u>10324 2408 ALARM ORD</u>	-40,000	-40,000	-4,391.00	.00	-35,609.00	11.0%*
2410 BKGRND CHKS & FINGERPRINT FEES						
<u>10324 2410 BKGRND CHK</u>	-5,000	-5,000	-1,240.00	-100.00	-3,760.00	24.8%*



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ACCOUNTS FOR: 024 POLICE DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2411 VEHICLE - EXT. DUTY						
<u>10324 2411 VEHICLE</u>	-75,000	-75,000	-206,287.25	-19,893.75	131,287.25	275.0%
2412 MOVING VIOLATIONS-STATE REIM						
<u>10324 2412 MVNG VIOL.</u>	-20,000	-20,000	-16,551.25	.00	-3,448.75	82.8%*
TOTAL POLICE DEPARTMENT	-2,682,250	-2,682,250	-2,594,545.62	-265,274.18	-87,704.38	96.7%
TOTAL REVENUES	-2,682,250	-2,682,250	-2,594,545.62	-265,274.18	-87,704.38	

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ACCOUNTS FOR: 025 FIRE DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2501 CODE ENFORCEMENT						
<a href="#">10325 2501 CODE ENF.</a>	-18,000	-18,000	-23,084.33	-5,168.12	5,084.33	128.2%
2502 PARAMEDIC ASSIST						
<a href="#">10325 2502 PARAMEDIC</a>	-185,000	-185,000	-79,278.20	-13,868.65	-105,721.80	42.9%*
2504 Q.U. EMT COVERAGE						
<a href="#">10325 2504 Q.U. EMT</a>	-39,000	-39,000	-770.26	.00	-38,229.74	2.0%*
2507 PERMITS, LICENSES, ETC.						
<a href="#">10325 2507 PERMITS, L</a>	-25,000	-25,000	-13,223.50	-2,871.50	-11,776.50	52.9%*
2509 FIRE MARSHALL PERMIT FEE						
<a href="#">10325 2509 PERMIT FEE</a>	-50,000	-50,000	-581,560.00	-9,030.00	531,560.00	1163.1%
TOTAL FIRE DEPARTMENT	-317,000	-317,000	-697,916.29	-30,938.27	380,916.29	220.2%
TOTAL REVENUES	-317,000	-317,000	-697,916.29	-30,938.27	380,916.29	

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ACCOUNTS FOR: 026 BUILDING DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2601 BUILDING PERMITS						
<a href="#">10326 2601 BUILDING P</a>	-3,135,000	-3,135,000	-3,240,319.13	-46,376.00	105,319.13	103.4%
2602 PLUMBING PERMITS						
<a href="#">10326 2602 PLUMBING P</a>	-80,000	-80,000	-289,701.00	-216.00	209,701.00	362.1%
2603 ELECTRICAL PERMITS						
<a href="#">10326 2603 ELECTRICAL</a>	-260,000	-260,000	-853,822.00	-18,316.00	593,822.00	328.4%
2604 HEATING PERMITS						
<a href="#">10326 2604 HEATING PE</a>	-190,000	-190,000	-935,618.00	-8,588.00	745,618.00	492.4%
2605 SIGN PERMITS						
<a href="#">10326 2605 SIGN PERMI</a>	-1,600	-1,600	.00	.00	-1,600.00	.0%*
2606 SWIMM.POOL PERMITS						
<a href="#">10326 2606 SWIMMING P</a>	-4,100	-4,100	.00	.00	-4,100.00	.0%*
2608 CERTIFICATE OF OCCUPANCY						
<a href="#">10326 2608 CERTIFICAT</a>	-1,100	-1,100	-79,920.12	-756.00	78,820.12	7265.5%
TOTAL BUILDING DEPARTMENT	-3,671,800	-3,671,800	-5,399,380.25	-74,252.00	1,727,580.25	147.0%
TOTAL REVENUES	-3,671,800	-3,671,800	-5,399,380.25	-74,252.00	1,727,580.25	

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ACCOUNTS FOR: 030 PUBLIC WORKS	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0500 APPROPRIATED FUND BALANCE						
<u>10530 0500 APP_FD_BAL</u>	0	-500,000	.00	.00	-500,000.00	.0%*
3000 LANDFILL FEES						
<u>10530 3000 TRANSFER S</u>	-60,000	-60,000	.00	.00	-60,000.00	.0%*
3002 TRANSFER STATION FEES COMM.						
<u>10530 3002 COMMERCIAL</u>	-200,000	-200,000	.00	.00	-200,000.00	.0%*
3021 RECYCLE MATERIAL-SALES						
<u>10530 3021 RECYCLE MA</u>	-40,000	-40,000	-30,530.44	.00	-9,469.56	76.3%*
TOTAL PUBLIC WORKS	-300,000	-800,000	-30,530.44	.00	-769,469.56	3.8%
TOTAL REVENUES	-300,000	-800,000	-30,530.44	.00	-769,469.56	

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ACCOUNTS FOR: 032 ENGINEERING DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
3201 SIDEWALK PERMITS						
<a href="#">10332 3201 SIDEWALK P</a>	-3,000	-3,000	-1,350.00	-50.00	-1,650.00	45.0%*
3202 SIDEWALK LICENSES						
<a href="#">10332 3202 SIDEWALK L</a>	-2,500	-2,500	-950.00	-350.00	-1,550.00	38.0%*
3203 STREET PERMITS						
<a href="#">10332 3203 ST EXC P</a>	-25,000	-25,000	-17,520.00	.00	-7,480.00	70.1%*
3208 PLANNING & TOWN CLERK MAP						
<a href="#">10332 3208 MAP COPY</a>	-325	-325	.00	.00	-325.00	.0%*
3209 MAP PHOTOCOPY						
<a href="#">10332 3209 PHOTOCOPY</a>	-200	-200	-40.00	.00	-160.00	20.0%*
3212 GIS PLOT						
<a href="#">10332 3212 GIS PLOT</a>	-200	-200	.00	.00	-200.00	.0%*
3214 PENALTIES						
<a href="#">10332 3214 PENALTIES</a>	-1,500	-1,500	.00	.00	-1,500.00	.0%*
TOTAL ENGINEERING DEPARTMENT	-32,725	-32,725	-19,860.00	-400.00	-12,865.00	60.7%
TOTAL REVENUES	-32,725	-32,725	-19,860.00	-400.00	-12,865.00	

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ACCOUNTS FOR: 036 LIBRARY	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
3607 COPY PROGRAM REVENUE						
<u>10536 3607 COPY REV.</u>	-8,000	-8,000	-8,619.93	-1,003.65	619.93	107.7%
TOTAL LIBRARY	-8,000	-8,000	-8,619.93	-1,003.65	619.93	107.7%
TOTAL REVENUES	-8,000	-8,000	-8,619.93	-1,003.65	619.93	

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ACCOUNTS FOR: 037 RECREATION	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
3701 SERVICES & SPECIAL PROJEC						
<u>10537 3701 SERVICES &amp;</u>	-20,000	-20,000	-18,069.70	-130.00	-1,930.30	90.3%*
3702 SWIMMING POOL						
<u>10537 3702 SWIMMING P</u>	-12,000	-12,000	-24,240.75	-1,930.00	12,240.75	202.0%
3705 LAUREL VIEW GOLF COURSE						
<u>10537 3705 LAUREL VIE</u>	-25,000	-25,000	-50,000.00	-50,000.00	25,000.00	200.0%
3710 REC SPEC PROGRAMS						
<u>10537 3710 PARK &amp; REC</u>	-145,000	-145,000	-85,355.25	-47,995.00	-59,644.75	58.9%*
3711 BUS TRIP REVENUE						
<u>10537 3711 BUS REV</u>	0	0	-130.00	.00	130.00	100.0%
TOTAL RECREATION	-202,000	-202,000	-177,795.70	-100,055.00	-24,204.30	88.0%
TOTAL REVENUES	-202,000	-202,000	-177,795.70	-100,055.00	-24,204.30	

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ACCOUNTS FOR: 050 BOARD OF EDUCATION	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9611 BOE MEDICAL REVENUE						
<u>10950 9611 BOE MED RE</u>	-200,000	-200,000	-100,207.39	.00	-99,792.61	50.1%*
9612 BOE WORKERS COMP REIM						
<u>10950 9612 WRK COMP R</u>	-20,000	-20,000	.00	.00	-20,000.00	.0%*
9619 SPEC ED EXCESS COST REV						
<u>10950 9619 SPEC EDUC</u>	0	0	-2,081,407.00	.00	2,081,407.00	100.0%
9628 TERM LIFE REVENUE						
<u>10950 9628 TERM LIFE</u>	-25,000	-25,000	-17,693.70	.00	-7,306.30	70.8%*
TOTAL BOARD OF EDUCATION	-245,000	-245,000	-2,199,308.09	.00	1,954,308.09	897.7%
TOTAL REVENUES	-245,000	-245,000	-2,199,308.09	.00	1,954,308.09	



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ACCOUNTS FOR: 095 STATE OF CONNECTICUT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9502 PILOT: State Owned Property						
<u>10495 9502 PILOT - ST</u>	-6,831,706	-6,831,706	-6,824,843.87	.00	-6,862.13	99.9%*
9508 DISABILITY EXEMPTION						
<u>10495 9508 DISABILITY</u>	-10,150	-10,150	-11,359.23	.00	1,209.23	111.9%
9511 GRANTS FOR MUNICIPAL PROJECTS						
<u>10495 9511 MRSA MUN P</u>	-286,689	-286,689	-1,453,352.23	.00	1,166,663.23	506.9%
9519 TELCOM ACCESS						
<u>10495 9519 TELCOM ACC</u>	-87,628	-87,628	-105,500.67	.00	17,872.67	120.4%
9520 PILOT-VETERANS EXEMPTION						
<u>10495 9520 PILOT-VETE</u>	-127,277	-127,277	-111,360.24	.00	-15,916.76	87.5%*
9607 TOWN AID ROAD						
<u>10495 9607 ROAD AID</u>	-669,372	-669,372	-668,110.61	.00	-1,261.39	99.8%*
9623 MASHANTUCKET PEQUOT FUND						
<u>10495 9623 MASHANTUCK</u>	-725,946	-725,946	-483,964.00	.00	-241,982.00	66.7%*
9641 MUNICIPAL STABILIZATION GRANT						
<u>10495 9641 MSG</u>	-1,646,236	-1,646,236	-1,646,236.00	.00	.00	100.0%
9642 MRS MV PROPERTY TAX						
<u>10495 9642 MV PROP TA</u>	-7,677,027	-7,677,027	-7,677,027.00	.00	.00	100.0%

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ACCOUNTS FOR:	ORIGINAL	REVISED	ACTUAL YTD	ACTUAL MTD	REMAINING	PCT
095 STATE OF CONNECTICUT	ESTIM REV	EST REV	REVENUE	REVENUE	REVENUE	COLL
<hr/>						
9644 NIP TAX INITIATIVE						
<u>10495 9644 NIP TAX</u>	-72,000	-72,000	-85,464.96	-44,816.80	13,464.96	118.7%
TOTAL STATE OF CONNECTICUT	-18,134,031	-18,134,031	-19,067,218.81	-44,816.80	933,187.81	105.1%
TOTAL REVENUES	-18,134,031	-18,134,031	-19,067,218.81	-44,816.80	933,187.81	

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ACCOUNTS FOR: 096 EDUCATION-STATE OF CONN.	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9602 ADULT EDUCATION						
<u>10496 9602 ADULT EDUC</u>	-353,618	-353,618	-255,773.00	.00	-97,845.00	72.3%*
9604 MAGNET SCHOOLS						
<u>10496 9604 MAGNET SCH</u>	-13,000	-13,000	-11,700.00	.00	-1,300.00	90.0%*
9610 NON-PUBLIC SCH.HEALTH SER						
<u>10496 9610 NON-PUBLIC</u>	-116,616	-116,616	-132,888.00	.00	16,272.00	114.0%
9614 E.C.S.GRANT						
<u>10496 9614 E.C.S. GRA</u>	-22,937,247	-22,937,247	-23,053,740.00	.00	116,493.00	100.5%
TOTAL EDUCATION-STATE OF CONN.	-23,420,481	-23,420,481	-23,454,101.00	.00	33,620.00	100.1%
TOTAL REVENUES	-23,420,481	-23,420,481	-23,454,101.00	.00	33,620.00	

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ACCOUNTS FOR: 097 MISCELLANEOUS	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9637 SCHOLL BUS TRAFFIC ENFORCEMENT						
10497 9637 SCH BUS EN	-7,000	-7,000	-4,928.00	3,939.00	-2,072.00	70.4%*
9701 PILOT - GREATER NEW HAVEN WPCA						
10497 9701 PILOT NHWP	-73,100	-73,100	-36,650.00	.00	-36,450.00	50.1%*
9703 WTR.AUTH.IN LIEU OF TAXES						
10497 9703 PILOT-WATE	-1,291,158	-1,291,158	-1,381,464.98	.00	90,306.98	107.0%
TOTAL MISCELLANEOUS	-1,371,258	-1,371,258	-1,423,042.98	3,939.00	51,784.98	103.8%
TOTAL REVENUES	-1,371,258	-1,371,258	-1,423,042.98	3,939.00	51,784.98	

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ACCOUNTS FOR: 305	ACCTS. RECEIVABLE-OTHER	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
3069	EXTRA DUTY INTEREST						
<hr/>							
11305	3069 EX.DTY INT	0	0	-357.91	-273.80	357.91	100.0%
	TOTAL ACCTS. RECEIVABLE-OTHER	0	0	-357.91	-273.80	357.91	100.0%
	TOTAL REVENUES	0	0	-357.91	-273.80	357.91	

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE		REMAINING REVENUE	PCT COLL
GRAND TOTAL	-275,979,969	-277,564,969	-282,881,367.19	-1,402,526.08		5,316,398.19	101.9%

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ACCOUNTS FOR: 00 DEBT SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10001 DEBT SERVICE							
10001 0810 PRINCIPAL	455,000	455,000	265,000.00	.00	.00	190,000.00	58.2%
10001 0810P POB PRINCE	2,630,000	2,630,000	2,630,000.00	.00	.00	.00	100.0%
10001 0811 INTEREST	8,849,321	8,849,321	9,042,582.32	.00	.00	-193,261.32	102.2%*
10001 0811P POB INTRST	5,411,131	5,411,131	5,411,130.70	.00	.00	.30	100.0%
10001 0823 FUND BAL	8,654,548	8,654,548	.00	.00	.00	8,654,548.00	.0%
TOTAL DEBT SERVICE	26,000,000	26,000,000	17,348,713.02	.00	.00	8,651,286.98	66.7%
TOTAL DEBT SERVICE	26,000,000	26,000,000	17,348,713.02	.00	.00	8,651,286.98	66.7%
TOTAL EXPENSES	26,000,000	26,000,000	17,348,713.02	.00	.00	8,651,286.98	

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ACCOUNTS FOR: 01 LEGISLATIVE COUNCIL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10101 LEG. COUNCIL ADMIN.							
10101 0110 REGULAR SA	166,176	166,176	148,996.14	12,846.85	.00	17,179.86	89.7%
10101 0140 LONGEVITY	1,815	1,815	1,815.00	.00	.00	.00	100.0%
10101 0510 ADVERTISIN	20,000	38,500	36,354.67	.00	445.44	1,699.89	95.6%
10101 0576 SPECIAL PR	2,000	2,000	.00	.00	.00	2,000.00	.0%
10101 0592 LEGAL LAWY	100,000	66,500	45,517.40	.00	1,462.50	19,520.10	70.6%
10101 0595 ANNUAL AUD	70,000	78,600	55,620.00	.00	.00	22,980.00	70.8%
10101 0612T TRAINING	20,000	20,000	.00	.00	.00	20,000.00	.0%
10101 0965 EMERG & CO	1,108,016	917,416	.00	.00	.00	917,416.00	.0%
TOTAL LEG. COUNCIL ADMIN.	1,488,007	1,291,007	288,303.21	12,846.85	1,907.94	1,000,795.85	22.5%
10143 LEG. COUNCIL LEGISLATIVE							
10143 0590 PROFESSION	16,200	16,200	2,632.00	.00	.00	13,568.00	16.2%
10143 0670 FOOD PRODU	500	500	248.00	.00	.00	252.00	49.6%
10143 0933 SETTLEMENT	100,000	100,000	.00	.00	45,000.00	55,000.00	45.0%
10143 0941 STIPEND/RE	34,000	34,000	15,385.00	.00	.00	18,615.00	45.3%
TOTAL LEG. COUNCIL LEGISLATIVE	150,700	150,700	18,265.00	.00	45,000.00	87,435.00	42.0%
TOTAL LEGISLATIVE COUNCIL	1,638,707	1,441,707	306,568.21	12,846.85	46,907.94	1,088,230.85	24.5%
TOTAL EXPENSES	1,638,707	1,441,707	306,568.21	12,846.85	46,907.94	1,088,230.85	



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ACCOUNTS FOR:		ORIGINAL	REVISED				AVAILABLE	PCT
02	MAYOR'S OFFICE	APPROP	BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	BUDGET	USED
10201 MAYOR ADMINISTRATION								
10201	0110 REGULAR SA	433,532	433,532	391,819.67	33,348.64	.00	41,712.33	90.4%
10201	0140 LONGEVITY	745	745	620.00	-620.00	.00	125.00	83.2%
10201	0172 EXP. REIM.	500	500	.00	.00	.00	500.00	.0%
10201	0329 TOWN EVENT	2,500	2,500	1,152.75	.00	.00	1,347.25	46.1%
10201	0350 PROFESSION	2,500	2,500	1,457.00	340.00	.00	1,043.00	58.3%
10201	0510 ADVERTISIN	0	0	105.58	105.58	.00	-105.58	100.0%*
10201	0541 DUES/SUBSC	250	250	.00	.00	.00	250.00	.0%
10201	0542 VETERANS	2,500	2,500	2,414.25	.00	.00	85.75	96.6%
10201	0558 MUNICIPAL	88,000	88,000	75,319.48	.00	.00	12,680.52	85.6%
10201	0590 PROFESSION	3,000	3,000	.00	.00	.00	3,000.00	.0%
10201	0966 COMMISSION	250	250	.00	.00	.00	250.00	.0%
TOTAL MAYOR ADMINISTRATION		533,777	533,777	472,888.73	33,174.22	.00	60,888.27	88.6%
TOTAL MAYOR'S OFFICE		533,777	533,777	472,888.73	33,174.22	.00	60,888.27	88.6%
TOTAL EXPENSES		533,777	533,777	472,888.73	33,174.22	.00	60,888.27	

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ACCOUNTS FOR: 04 REGISTRAR OF VOTERS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10401 ELECTION & REG. ADMIN.							
10401 0110 REGULAR SA	111,614	111,614	89,950.53	7,354.96	.00	21,663.47	80.6%
10401 0130 OVERTIME	1,145	1,145	730.01	.00	.00	414.99	63.8%
10401 0140 LONGEVITY	1,020	1,020	1,020.00	.00	.00	.00	100.0%
10401 0350 PROFESSION	2,200	2,200	1,550.00	.00	.00	650.00	70.5%
10401 0460 TELEPHONE	2,420	4,320	2,672.54	.00	.00	1,647.46	61.9%
10401 0510 ADVERTISIN	150	150	.00	.00	.00	150.00	.0%
10401 0513 CONTRACT S	15,060	15,060	7,498.00	138.00	.00	7,562.00	49.8%
10401 0515 PRINTING/R	6,270	6,270	4,644.38	.00	.00	1,625.62	74.1%
10401 0541 DUES/SUBSC	180	180	160.00	.00	.00	20.00	88.9%
10401 0575 EQUIPMENT	256	256	.00	.00	.00	256.00	.0%
10401 0590 PROFESSION	35,482	35,482	33,313.00	.00	.00	2,169.00	93.9%
10401 0615 ELECTION S	24,580	24,580	18,545.86	307.20	173.10	5,861.04	76.2%
10401 0670 FOOD PRODU	2,008	2,008	126.38	.00	.00	1,881.62	6.3%
TOTAL ELECTION & REG. ADMIN.	202,385	204,285	160,210.70	7,800.16	173.10	43,901.20	78.5%
10488 ELECTION & REG. PRIMARIES							
10488 0460 TELEPHONE	2,420	2,420	2,244.19	.00	.00	175.81	92.7%
10488 0510 ADVERTISIN	150	150	.00	.00	.00	150.00	.0%
10488 0513 CONTRACT S	7,220	7,220	1,224.00	.00	.00	5,996.00	17.0%
10488 0515 PRINTING/R	13,500	13,500	3,950.95	.00	.00	9,549.05	29.3%
10488 0590 PROFESSION	39,144	39,144	28,439.00	.00	.00	10,705.00	72.7%
10488 0615 ELECTION S	15,500	15,500	9,486.05	.00	.00	6,013.95	61.2%
10488 0670 FOOD PRODU	2,316	416	316.00	.00	.00	100.00	76.0%
TOTAL ELECTION & REG. PRIMARIES	80,250	78,350	45,660.19	.00	.00	32,689.81	58.3%
TOTAL REGISTRAR OF VOTERS	282,635	282,635	205,870.89	7,800.16	173.10	76,591.01	72.9%
TOTAL EXPENSES	282,635	282,635	205,870.89	7,800.16	173.10	76,591.01	

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ACCOUNTS FOR: 05 FINANCE OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10501 FINANCE ADMINISTRATION							
10501 0110 REGULAR SA	836,592	756,592	727,716.08	64,477.32	.00	28,875.92	96.2%
10501 0120 TEMPORARY	10,000	10,000	.00	.00	.00	10,000.00	.0%
10501 0130 OVERTIME	60,000	149,000	149,082.24	15,204.17	.00	-82.24	100.1%*
10501 0134 PAY DIFFER	1,000	1,000	684.87	.00	.00	315.13	68.5%
10501 0140 LONGEVITY	2,445	2,445	1,845.00	.00	.00	600.00	75.5%
10501 0310 MILEAGE	1,000	2,500	3,312.45	826.34	.00	-812.45	132.5%*
10501 0350 SEM/PROF	6,000	6,000	1,278.52	.00	.00	4,721.48	21.3%
10501 0541 DUES/SUBSC	2,000	2,000	660.00	.00	.00	1,340.00	33.0%
10501 0552 LAND/BUILD	74,292	74,292	47,292.00	.00	.00	27,000.00	63.7%
10501 0590 PROFESSION	70,000	70,000	23,480.00	300.00	10,000.00	36,520.00	47.8%
10501 0610 OFFICE SUP	4,000	4,000	465.45	-130.60	.00	3,534.55	11.6%
10501 0677 RES NEG	200,000	200,000	4,840.00	.00	.00	195,160.00	2.4%
TOTAL FINANCE ADMINISTRATION	1,267,329	1,277,829	960,656.61	80,677.23	10,000.00	307,172.39	76.0%
10517 INSURANCE							
10517 0937 INS MGMT	10,000	10,000	2,429.95	.00	.00	7,570.05	24.3%
10517 0938 INSURANCE	1,400,000	1,400,000	1,095,176.00	.00	.00	304,824.00	78.2%
10517 0958 INS CLAIMS	100,000	100,000	33,073.60	.00	.00	66,926.40	33.1%
10517 0965 EMERGENCY	50,000	39,500	29,057.27	.00	6,190.00	4,252.73	89.2%
10517 0985 ENVIRONMEN	10,000	10,000	10,000.00	.00	.00	.00	100.0%
TOTAL INSURANCE	1,570,000	1,559,500	1,169,736.82	.00	6,190.00	383,573.18	75.4%
10580 FINANCE DATA PROCESSING							
10580 0575 EQUIPMENT	734,916	734,916	477,168.68	40,270.35	63,333.75	194,413.57	73.5%
10580 0580 IT Restora	0	500,000	332,187.61	.00	9,688.30	158,124.09	68.4%
10580 519E ICE RINK	257,500	257,500	257,500.00	.00	.00	.00	100.0%
10580 519E TOR EXP	250,000	250,000	250,000.00	.00	.00	.00	100.0%
TOTAL FINANCE DATA PROCESSING	1,242,416	1,742,416	1,316,856.29	40,270.35	73,022.05	352,537.66	79.8%
TOTAL FINANCE OFFICE	4,079,745	4,579,745	3,447,249.72	120,947.58	89,212.05	1,043,283.23	77.2%
TOTAL EXPENSES	4,079,745	4,579,745	3,447,249.72	120,947.58	89,212.05	1,043,283.23	

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ACCOUNTS FOR:  
06 ASSESSOR'S OFFICE

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<hr/>							
10601 ASSESSOR ADMINISTRATION							
<hr/>							
10601 0110 REGULAR SA	432,002	431,977	327,265.54	28,738.36	.00	104,711.46	75.8%
10601 0130 OVERTIME	7,500	7,500	5,360.36	201.04	.00	2,139.64	71.5%
10601 0140 LONGEVITY	870	895	895.00	.00	.00	.00	100.0%
10601 0351 EDUCATION	4,000	4,000	910.00	.00	200.00	2,890.00	27.8%
10601 0541 DUES/SUBSC	500	500	462.10	.00	.00	37.90	92.4%
10601 0590 PROFESSION	75,000	75,000	42,502.25	.00	.00	32,497.75	56.7%
10601 0718 BOOKS, MAP	3,000	3,000	458.34	.00	.00	2,541.66	15.3%
TOTAL ASSESSOR ADMINISTRATION	522,872	522,872	377,853.59	28,939.40	200.00	144,818.41	72.3%
TOTAL ASSESSOR'S OFFICE	522,872	522,872	377,853.59	28,939.40	200.00	144,818.41	72.3%
TOTAL EXPENSES	522,872	522,872	377,853.59	28,939.40	200.00	144,818.41	

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ACCOUNTS FOR:		ORIGINAL	REVISED				AVAILABLE	PCT
07	REVIEW OF ASSESSMENTS	APPROP	BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	BUDGET	USED
<hr/>								
10701	REVIEW OF ASSESS. ADMIN.							
<hr/>								
10701 0942	STIPEND	3,600	3,600	.00	.00	.00	3,600.00	.0%
	TOTAL REVIEW OF ASSESS. ADMIN.	3,600	3,600	.00	.00	.00	3,600.00	.0%
	TOTAL REVIEW OF ASSESSMENTS	3,600	3,600	.00	.00	.00	3,600.00	.0%
	TOTAL EXPENSES	3,600	3,600	.00	.00	.00	3,600.00	

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ACCOUNTS FOR: 08 TAX OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10801 TAX ADMINISTRATION							
10801 0110 REGULAR SA	324,059	324,059	246,799.22	19,436.24	.00	77,259.78	76.2%
10801 0130 OVERTIME	6,000	6,000	2,362.71	37.64	.00	3,637.29	39.4%
10801 0134 PAY DIFFER	1,200	1,200	143.85	.00	.00	1,056.15	12.0%
10801 0140 LONGEVITY	2,095	2,095	937.50	.00	.00	1,157.50	44.7%
10801 0351 EDUCATION	1,700	1,700	375.00	50.00	.00	1,325.00	22.1%
10801 0510 ADVERTISIN	2,000	2,000	1,421.40	.00	.00	578.60	71.1%
10801 0541 DUES/SUBSC	250	250	40.00	.00	.00	210.00	16.0%
TOTAL TAX ADMINISTRATION	337,304	337,304	252,079.68	19,523.88	.00	85,224.32	74.7%
TOTAL TAX OFFICE	337,304	337,304	252,079.68	19,523.88	.00	85,224.32	74.7%
TOTAL EXPENSES	337,304	337,304	252,079.68	19,523.88	.00	85,224.32	

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ACCOUNTS FOR: 09 TOWN ATTORNEY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
10901 TOWN ATTORNEY ADMIN.							
10901 0110 REGULAR SA	276,246	276,246	251,856.64	21,249.88	.00	24,389.36	91.2%
10901 0120 TEMPORARY	0	4,000	824.82	.00	.00	3,175.18	20.6%
10901 0140 LONGEVITY	1,050	1,050	1,050.00	.00	.00	.00	100.0%
10901 0541 DUES/SUBSC	825	825	230.00	230.00	.00	595.00	27.9%
10901 0718 BOOKS, MAP	3,000	3,000	2,070.00	207.00	414.00	516.00	82.8%
TOTAL TOWN ATTORNEY ADMIN.	281,121	285,121	256,031.46	21,686.88	414.00	28,675.54	89.9%
10918 TOWN ATTY. LEGAL AFFAIRS							
10918 0590 PROFESSION	415,000	626,123	432,768.06	34,474.80	53,092.60	140,262.70	77.6%
10918 0934 COURT JUDG	3,000	4,877	4,876.64	4,876.64	.00	.00	100.0%
10918 0940 FEE REIMBU	1,500	1,500	1,038.20	.00	.00	461.80	69.2%
TOTAL TOWN ATTY. LEGAL AFFAIRS	419,500	632,500	438,682.90	39,351.44	53,092.60	140,724.50	77.8%
TOTAL TOWN ATTORNEY	700,621	917,621	694,714.36	61,038.32	53,506.60	169,400.04	81.5%
TOTAL EXPENSES	700,621	917,621	694,714.36	61,038.32	53,506.60	169,400.04	

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ACCOUNTS FOR: 10 TOWN CLERK'S OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11001 TOWN CLERK ADMINISTRATION							
11001 0110 REGULAR SA	463,557	462,912	372,694.54	30,403.07	.00	90,217.46	80.5%
11001 0130 OVERTIME	6,000	8,028	7,644.57	.00	.00	383.43	95.2%
11001 0134 PAY DIFFER	700	700	277.12	.00	.00	422.88	39.6%
11001 0140 LONGEVITY	1,225	1,370	1,370.00	.00	.00	.00	100.0%
11001 0510 ADVERTISIN	5,000	5,000	1,061.41	.00	3,938.59	.00	100.0%
11001 0518 BINDING	2,140	2,140	1,080.20	1,080.20	1,059.80	.00	100.0%
11001 0529 LAND RECOR	85,000	77,000	36,517.59	7,265.34	40,482.41	.00	100.0%
11001 0541 DUES/SUBSC	1,100	1,100	740.00	.00	360.00	.00	100.0%
11001 0581 RECORD REP	2,700	2,700	906.50	.00	1,793.50	.00	100.0%
11001 0590 PROFESSION	5,000	11,000	.00	.00	5,000.00	6,000.00	45.5%
11001 0615 ELECTION S	20,000	12,472	7,183.71	.00	.00	5,288.29	57.6%
11001 0940 FEE REIMBU	803,000	803,000	378,875.50	24,545.00	33,883.00	390,241.50	51.4%
TOTAL TOWN CLERK ADMINISTRATION	1,395,422	1,387,422	808,351.14	63,293.61	86,517.30	492,553.56	64.5%
11012 COMMISSION CLERKS							
11012 0510 ADVERTISIN	1,000	1,000	.00	.00	.00	1,000.00	.0%
11012 0590 PROFESSION	25,800	33,800	22,282.90	1,952.90	8,303.84	3,213.26	90.5%
TOTAL COMMISSION CLERKS	26,800	34,800	22,282.90	1,952.90	8,303.84	4,213.26	87.9%
TOTAL TOWN CLERK'S OFFICE	1,422,222	1,422,222	830,634.04	65,246.51	94,821.14	496,766.82	65.1%
TOTAL EXPENSES	1,422,222	1,422,222	830,634.04	65,246.51	94,821.14	496,766.82	



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ACCOUNTS FOR: 11	PLANNING, ZONING & ECON. DEV.	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11101 PLANNING & ZONING ADMIN.								
11101 0110	REGULAR SA	582,660	582,660	431,700.45	38,277.25	.00	150,959.55	74.1%
11101 0130	OVERTIME	4,000	4,000	3,254.61	340.68	.00	745.39	81.4%
11101 0140	LONGEVITY	4,097	4,097	2,501.30	.00	.00	1,595.70	61.1%
11101 0510	ADVERTISIN	8,000	18,000	10,869.71	581.79	2,428.97	4,701.32	73.9%
11101 0540S	SINS / IWC	1,000	1,000	484.23	.00	.00	515.77	48.4%
11101 0541	DUES/SUBSC	2,500	2,500	978.00	.00	.00	1,522.00	39.1%
11101 0590	PROFESSION	50,000	40,000	5,928.25	2,225.18	125.00	33,946.75	15.1%
11101 0672	UNIFORM PU	550	550	550.00	.00	.00	.00	100.0%
11101 0940	FEE REIMBU	232	232	-1,682.00	.00	.00	1,914.00	-725.0%
TOTAL PLANNING & ZONING ADMIN.		653,039	653,039	454,584.55	41,424.90	2,553.97	195,900.48	70.0%
11102 ECONOMIC DEVELOPMENT								
11102 0110	SALARIES	0	0	8,666.18	.00	.00	-8,666.18	100.0%*
TOTAL ECONOMIC DEVELOPMENT		0	0	8,666.18	.00	.00	-8,666.18	100.0%
TOTAL PLANNING, ZONING & ECON. DE		653,039	653,039	463,250.73	41,424.90	2,553.97	187,234.30	71.3%
TOTAL EXPENSES		653,039	653,039	463,250.73	41,424.90	2,553.97	187,234.30	

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ACCOUNTS FOR:  
12 PERSONNEL OFFICE

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11201 PERSONNEL ADMINISTRATION							
<u>11201 0110 REGULAR SA</u>	334,488	324,488	273,248.42	25,799.90	.00	51,239.58	84.2%
<u>11201 0120 TEMPORARY</u>	10,000	10,000	8,063.03	912.04	.00	1,936.97	80.6%
<u>11201 0130 OVERTIME</u>	5,000	10,000	5,448.60	.00	.00	4,551.40	54.5%
<u>11201 0140 LONGEVITY</u>	1,495	1,495	650.00	.00	.00	845.00	43.5%
<u>11201 0350 PROFESSION</u>	1,000	1,000	.00	.00	.00	1,000.00	.0%
<u>11201 0510 ADVERTISING</u>	10,000	10,000	1,202.50	600.00	.00	8,797.50	12.0%
<u>11201 0541 DUES/SUBSC</u>	700	700	338.50	.00	102.50	259.00	63.0%
<u>11201 0612T TRAINING</u>	30,000	20,000	3,865.28	209.00	2,880.00	13,254.72	33.7%
<u>11201 0942 STIPEND</u>	5,000	10,000	9,423.03	.00	.00	576.97	94.2%
TOTAL PERSONNEL ADMINISTRATION	397,683	387,683	302,239.36	27,520.94	2,982.50	82,461.14	78.7%
11229 PERS. PERSONNEL ADMIN.							
<u>11229 0612 TEST SUPPL</u>	18,000	28,000	17,139.28	7,815.91	6,690.00	4,170.72	85.1%
TOTAL PERS. PERSONNEL ADMIN.	18,000	28,000	17,139.28	7,815.91	6,690.00	4,170.72	85.1%
11294 PERSONNEL MEDICAL INSUR.							
<u>11294 0240 PHYSICAL E</u>	30,000	30,000	25,627.00	49.00	12,753.00	-8,380.00	127.9%*
<u>11294 0590 PROFESSION</u>	12,000	12,000	5,004.78	589.38	1,904.68	5,090.54	57.6%
TOTAL PERSONNEL MEDICAL INSUR.	42,000	42,000	30,631.78	638.38	14,657.68	-3,289.46	107.8%
TOTAL PERSONNEL OFFICE	457,683	457,683	350,010.42	35,975.23	24,330.18	83,342.40	81.8%
TOTAL EXPENSES	457,683	457,683	350,010.42	35,975.23	24,330.18	83,342.40	

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ACCOUNTS FOR: 14 ECONOMIC DEVELOPMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11411 ECONOMIC DEVELOPMENT							
11411 0110 REGULAR SA	254,884	254,884	214,058.22	19,606.44	.00	40,825.78	84.0%
11411 0140 LONGEVITY	670	670	670.00	.00	.00	.00	100.0%
11411 0320 MONTHLY AL	500	500	.00	.00	.00	500.00	.0%
11411 0350 PROFESSION	2,000	2,000	1,015.00	120.00	.00	985.00	50.8%
11411 0360 BUSINESS T	2,000	2,000	.00	.00	.00	2,000.00	.0%
11411 0510 ADVERTISIN	4,000	4,000	122.50	.00	79.99	3,797.51	5.1%
11411 0541 DUES/SUBSC	5,000	5,000	2,316.95	995.22	.00	2,683.05	46.3%
11411 0548 REX	15,000	15,000	15,000.00	.00	.00	.00	100.0%
11411 0548M MARKETING	10,000	10,000	1,937.50	.00	309.98	7,752.52	22.5%
11411 0942 STIPEND	25,000	25,000	10,149.42	1,153.78	.00	14,850.58	40.6%
TOTAL ECONOMIC DEVELOPMENT	319,054	319,054	245,269.59	21,875.44	389.97	73,394.44	77.0%
TOTAL ECONOMIC DEVELOPMENT	319,054	319,054	245,269.59	21,875.44	389.97	73,394.44	77.0%
TOTAL EXPENSES	319,054	319,054	245,269.59	21,875.44	389.97	73,394.44	

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ACCOUNTS FOR: 17 PURCHASING	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11701 PURCHASING ADMINISTRATION							
11701 0110 REGULAR SA	234,264	234,264	194,266.61	14,821.37	.00	39,997.39	82.9%
11701 0130 OVERTIME	13,800	13,800	2,017.89	411.00	.00	11,782.11	14.6%
11701 0140 LONGEVITY	1,320	1,320	1,318.34	750.00	.00	1.66	99.9%
11701 0350 PROFESSION	5,000	5,000	4,834.69	.00	.00	165.31	96.7%
11701 0410 NATURAL GA	230,000	230,000	217,099.53	5,945.19	10,900.47	2,000.00	99.1%
11701 0420 ELECTRICIT	920,000	920,000	690,035.72	96,156.75	84,975.10	144,989.18	84.2%
11701 0440 STREET LIG	1,200,000	1,200,000	685,613.11	136.80	314,836.89	199,550.00	83.4%
11701 0450 WATER	250,000	250,000	148,983.67	12,259.04	63,524.63	37,491.70	85.0%
11701 0451 HYDRANT WA	1,200,000	1,200,000	526,367.80	.00	473,632.20	200,000.00	83.3%
11701 0460 TELEPHONE	220,000	220,000	186,034.17	11,279.41	32,915.13	1,050.70	99.5%
11701 0461 TEL REPAIR	24,000	24,000	2,908.62	305.28	14,626.87	6,464.51	73.1%
11701 0510 ADVERTISIN	5,000	5,000	1,484.95	582.02	.00	3,515.05	29.7%
11701 0515 PRINTING/R	45,000	45,000	33,265.99	1,807.95	11,595.40	138.61	99.7%
11701 0541 DUES/SUBSC	1,000	1,000	884.99	290.00	.00	115.01	88.5%
11701 0550 POSTAGE	100,000	100,000	91,432.82	24,921.26	7,923.28	643.90	99.4%
11701 0556 RENTAL - E	4,000	4,000	3,389.19	748.80	610.81	.00	100.0%
11701 0560 OFFICE EOU	30,000	30,000	21,686.99	389.45	5,726.01	2,587.00	91.4%
11701 0571 RADIO REPA	16,000	16,000	14,586.99	2,652.18	1,413.01	.00	100.0%
11701 0610 OFFICE SUP	14,000	14,000	13,656.42	1,511.15	319.22	24.36	99.8%
11701 0627 DIESEL FUE	279,500	279,500	158,536.78	.00	120,963.22	.00	100.0%
11701 0628 GAS/DIESEL	357,500	354,500	249,313.61	.00	105,186.39	.00	100.0%
11701 0630 HEATING FU	10,500	13,500	11,708.04	1,503.96	1,791.96	.00	100.0%
11701 0665 DUPLICATE/	13,000	13,000	4,682.79	1,180.37	2,191.66	6,125.55	52.9%
11701 0681 COMPUTER S	15,000	15,000	10,932.33	2,362.74	1,244.05	2,823.62	81.2%
11701 0710 OFFICE EOU	60,000	60,000	37,867.29	2,973.02	18,406.81	3,725.90	93.8%
TOTAL PURCHASING ADMINISTRATION	5,248,884	5,248,884	3,312,909.33	182,987.74	1,272,783.11	663,191.56	87.4%
TOTAL PURCHASING	5,248,884	5,248,884	3,312,909.33	182,987.74	1,272,783.11	663,191.56	87.4%
TOTAL EXPENSES	5,248,884	5,248,884	3,312,909.33	182,987.74	1,272,783.11	663,191.56	

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ACCOUNTS FOR: 18	INFORMATION & TECHNOLOGY DEPT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11801 INFORMATION & TECHNOLOGY DEPT								
	<u>11801 0110 REGULAR SA</u>	215,049	215,049	186,945.56	16,032.16	.00	28,103.44	86.9%
	<u>11801 0130 OVERTIME</u>	10,000	10,000	10,840.95	2,426.09	.00	-840.95	108.4%*
	<u>11801 0140 LONGEVITY</u>	250	250	250.00	.00	.00	.00	100.0%
	<u>11801 0590 PROFESSION</u>	30,000	30,000	14,222.78	421.00	.00	15,777.22	47.4%
	<u>11801 0590T P/T TRAIN</u>	2,500	2,500	2,435.01	.00	.00	64.99	97.4%
	<u>11801 0785 COMPUTER E</u>	5,000	5,000	4,672.07	902.70	.00	327.93	93.4%
	TOTAL INFORMATION & TECHNOLOGY DE	262,799	262,799	219,366.37	19,781.95	.00	43,432.63	83.5%
	TOTAL INFORMATION & TECHNOLOGY DE	262,799	262,799	219,366.37	19,781.95	.00	43,432.63	83.5%
	TOTAL EXPENSES	262,799	262,799	219,366.37	19,781.95	.00	43,432.63	

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ACCOUNTS FOR:  
19 ELDERLY SERVICES

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
11901 ELDERLY SERV. ADMIN.							
11901 0110 REGULAR SA	311,162	311,162	264,314.30	19,839.27	.00	46,847.70	84.9%
11901 0120 TEMPORARY	4,000	4,000	.00	.00	.00	4,000.00	.0%
11901 0130 OVERTIME	561	561	.00	.00	.00	561.00	.0%
11901 0140 LONGEVITY	2,265	2,265	1,440.00	.00	.00	825.00	63.6%
11901 0513 CONTRACT S	10,608	10,608	8,840.00	884.00	1,768.00	.00	100.0%
11901 0541 DUES/SUBSC	150	150	.00	.00	.00	150.00	.0%
11901 0606 SPECIAL PR	8,600	8,600	8,401.64	3,480.00	.00	198.36	97.7%
11901 0650 RECREATION	2,500	2,500	1,025.12	.00	.00	1,474.88	41.0%
11901 0728 TRANS AGMN	145,000	145,000	51,812.17	4,686.75	93,187.83	.00	100.0%
11901 0940 FEE REIMBU	60,654	60,654	7,339.98	.00	53,314.02	.00	100.0%
TOTAL ELDERLY SERV. ADMIN.	545,500	545,500	343,173.21	28,890.02	148,269.85	54,056.94	90.1%
TOTAL ELDERLY SERVICES	545,500	545,500	343,173.21	28,890.02	148,269.85	54,056.94	90.1%
TOTAL EXPENSES	545,500	545,500	343,173.21	28,890.02	148,269.85	54,056.94	

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ACCOUNTS FOR: 20 COMMUNITY & YOUTH SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<hr/>							
12001 COMMUNITY SERV. ADMIN.							
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12001 0110 REGULAR SA	304,704	302,704	207,658.47	19,658.32	.00	95,045.53	68.6%
12001 0120 TEMPORARY	30,000	30,000	13,453.50	2,243.50	.00	16,546.50	44.8%
12001 0130 OVERTIME	6,000	8,000	5,755.12	748.66	.00	2,244.88	71.9%
12001 0140 LONGEVITY	2,410	2,410	1,715.00	.00	.00	695.00	71.2%
12001 0582 FAMILY REL	40,000	65,000	45,511.59	5,934.00	.00	19,488.41	70.0%
12001 0587 EVICTION C	20,000	25,000	24,369.13	3,755.00	.00	630.87	97.5%
12001 0588 GEN ASSIST	145,000	205,000	189,616.62	30,107.62	324.94	15,058.44	92.7%
12001 0590 PROFESSION	45,000	45,000	35,010.25	2,772.00	.00	9,989.75	77.8%
12001 0650 RECREATION	6,000	6,000	4,922.62	44.85	551.15	526.23	91.2%
12001 0709 WARMCTR	40,000	40,000	2,165.31	.00	.00	37,834.69	5.4%
12001 0726 FOOD BANK	70,000	130,000	95,376.11	18,818.04	.00	34,623.89	73.4%
12001 0727 COMM GARD.	10,000	10,000	701.00	237.00	775.42	8,523.58	14.8%
TOTAL COMMUNITY SERV. ADMIN.	719,114	869,114	626,254.72	84,318.99	1,651.51	241,207.77	72.2%
<hr/>							
12002 YOUTH SERVICES							
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12002 0110 REGULAR SA	180,118	180,118	140,632.45	10,019.20	.00	39,485.55	78.1%
12002 0130 OVERTIME	5,000	5,000	5,073.96	656.75	.00	-73.96	101.5%*
12002 0140 LONGEVITY	1,125	1,125	1,125.00	.00	.00	.00	100.0%
12002 0366 JUVENILE R	75,000	75,000	37,500.00	.00	37,500.00	.00	100.0%
12002 0541 DUES/SUBSC	709	709	708.50	.00	.00	.50	99.9%
12002 0590 PROFESSION	12,000	12,000	11,845.00	.00	.00	155.00	98.7%
12002 0633H HAMD CLUB	1,000	0	.00	.00	.00	.00	.0%
12002 0636 HPHYC	0	1,000	1,000.00	.00	.00	.00	100.0%
12002 0650 RECREATION	6,000	6,000	6,000.00	.00	.00	.00	100.0%
12002 0670 FOOD PRODU	4,000	4,000	3,877.97	.00	122.03	.00	100.0%
12002 0670V YTH OPP	63,840	63,840	124,411.68	3,851.00	.00	-60,571.68	194.9%*
12002 3113H YOUTH SERV	90,000	90,000	70,411.49	.00	19,398.79	189.72	99.8%
TOTAL YOUTH SERVICES	438,792	438,792	402,586.05	14,526.95	57,020.82	-20,814.87	104.7%
<hr/>							
12003 ARTS AND CULTURAL							
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12003 0110 SALARIES	0	0	1,390.00	.00	.00	-1,390.00	100.0%*
TOTAL ARTS AND CULTURAL	0	0	1,390.00	.00	.00	-1,390.00	100.0%



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ACCOUNTS FOR:		ORIGINAL	REVISED				AVAILABLE	PCT
20	COMMUNITY & YOUTH SERVICE	APPROP	BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	BUDGET	USED
	TOTAL COMMUNITY & YOUTH SERVICE	1,157,906	1,307,906	1,030,230.77	98,845.94	58,672.33	219,002.90	83.3%
	TOTAL EXPENSES	1,157,906	1,307,906	1,030,230.77	98,845.94	58,672.33	219,002.90	



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ACCOUNTS FOR: 23 ANIMAL CONTROL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<hr/>							
12301 ANIMAL CONTROL							
<hr/>							
12301 0110 REGULAR SA	114,488	111,488	68,149.02	8,160.28	.00	43,338.98	61.1%
12301 0120 TEMPORARY	5,000	5,000	.00	.00	.00	5,000.00	.0%
12301 0130 OVERTIME	15,000	18,000	15,104.87	1,106.93	.00	2,895.13	83.9%
12301 0140 LONGEVITY	850	850	.00	.00	.00	850.00	.0%
12301 0510 ADVERTISIN	1,000	1,000	.00	.00	.00	1,000.00	.0%
12301 0590 PROFESSION	1,000	1,000	40.99	.00	226.00	733.01	26.7%
12301 0673 UNIFORM ST	1,300	1,300	375.00	.00	.00	925.00	28.8%
TOTAL ANIMAL CONTROL	138,638	138,638	83,669.88	9,267.21	226.00	54,742.12	60.5%
<hr/>							
12317 ANIMAL CONTROL							
<hr/>							
12317 0552 LAND/BUILD	75,000	75,000	31,799.82	1,614.00	38,200.18	5,000.00	93.3%
TOTAL ANIMAL CONTROL	75,000	75,000	31,799.82	1,614.00	38,200.18	5,000.00	93.3%
<hr/>							
12323 ANIMAL CONTROL							
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12323 0755 SAFETY EQU	1,000	1,000	987.64	.00	.00	12.36	98.8%
TOTAL ANIMAL CONTROL	1,000	1,000	987.64	.00	.00	12.36	98.8%
TOTAL ANIMAL CONTROL	214,638	214,638	116,457.34	10,881.21	38,426.18	59,754.48	72.2%
TOTAL EXPENSES	214,638	214,638	116,457.34	10,881.21	38,426.18	59,754.48	

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12401 POLICE ADMINISTRATION							
12401 0110 REGULAR SA	11,585,169	11,137,223	9,073,930.92	782,670.54	.00	2,063,292.12	81.5%
12401 0110E EX DTY SAL	2,000,000	2,000,000	1,830,126.45	145,505.02	.00	169,873.55	91.5%
12401 0110T E.D. TOWN	200,000	200,000	124,199.86	2,433.60	.00	75,800.14	62.1%
12401 0130 OVERTIME	1,000,000	1,292,603	1,328,752.39	144,942.81	.00	-36,149.35	102.8%*
12401 0131 SHIFT DIFF	100,000	100,000	67,024.75	5,577.75	.00	32,975.25	67.0%
12401 0134 PAY DIFFER	500	500	.00	.00	.00	500.00	.0%
12401 0138 FLSA OT	7,000	7,000	4,099.59	825.16	.00	2,900.41	58.6%
12401 0139 QT-MUNI EV	1,000	1,000	.00	.00	.00	1,000.00	.0%
12401 0140 LONGEVITY	315,565	315,565	216,618.42	18,722.42	.00	98,946.58	68.6%
12401 0150 HOLIDAY PA	228,820	228,820	114,888.04	.00	.00	113,931.96	50.2%
12401 0170 MEAL ALLOW	3,000	3,000	2,568.50	150.50	.00	431.50	85.6%
12401 0332 ANIMAL ACO	10,000	18,000	13,087.66	634.93	2,352.61	2,559.73	85.8%
12401 0360 BUSINESS T	500	5,500	5,496.04	.00	.00	3.96	99.9%
12401 0460 TELEPHONE	190,000	190,000	160,232.51	11,031.14	28,677.25	1,090.24	99.4%
12401 0515 PRINTING/R	1,500	3,500	1,048.99	48.17	1,125.00	1,326.01	62.1%
12401 0541 DUES/SUBSC	1,500	1,500	130.00	130.00	.00	1,370.00	8.7%
12401 0550 POSTAGE	1,000	1,000	173.91	.00	385.94	440.15	56.0%
12401 0556 RENTAL - E	500	500	459.78	.00	.00	40.22	92.0%
12401 0575 COMP EOPT-	113,283	113,283	93,858.64	1,060.47	18,304.07	1,120.29	99.0%
12401 0590 PROFESSION	522,470	522,470	389,712.84	148,678.07	91,239.79	41,517.37	92.1%
12401 0610 OFFICE SUP	300	300	296.26	.00	.00	3.74	98.8%
12401 0670 FOOD PRODU	4,000	4,000	1,953.54	180.51	1,345.00	701.46	82.5%
12401 0710 OFFICE EQU	5,000	5,000	2,721.56	711.23	1,265.58	1,012.86	79.7%
12401 7074 STREET	120,000	120,000	60,000.00	.00	.00	60,000.00	50.0%
TOTAL POLICE ADMINISTRATION	16,411,107	16,270,764	13,491,380.65	1,263,302.32	144,695.24	2,634,688.19	83.8%
12452 SCHOOL CROSSING GUARDS							
12452 0110 REGULAR SA	304,813	304,813	247,066.81	27,280.29	.00	57,746.19	81.1%
12452 0140 LONGEVITY	3,555	3,555	3,198.00	181.00	.00	357.00	90.0%
12452 0180 CLOSINGS	4,064	4,064	1,354.30	.00	.00	2,709.70	33.3%
12452 0672 UNIFORM PU	5,750	5,750	.00	.00	.00	5,750.00	.0%
12452 0674 UNIFORM CL	4,200	4,200	3,675.00	.00	.00	525.00	87.5%
TOTAL SCHOOL CROSSING GUARDS	322,382	322,382	255,294.11	27,461.29	.00	67,087.89	79.2%
12453 POLICE TRAINING							
12453 0175 EDUCATION	120,000	111,000	98,636.09	.00	.00	12,363.91	88.9%

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ACCOUNTS FOR:  
24 POLICE DEPARTMENT

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>12453 0590 PROFESSION</u>	40,000	130,843	117,932.25	6,752.32	9,249.00	3,661.67	97.2%
<u>12453 0616 EDUCATIONA</u>	5,000	5,000	2,501.22	211.02	200.00	2,298.78	54.0%
<u>12453 0672 UNIFORM PU</u>	130,000	139,000	104,705.38	957.00	7,537.60	26,757.02	80.8%
<u>12453 0674 UNIFORM CL</u>	33,000	33,000	26,775.00	.00	.00	6,225.00	81.1%
<u>12453 0710 OFFICE EQU</u>	500	500	393.38	.00	105.69	.93	99.8%
<u>12453 0718 BOOKS, MAPS</u>	1,500	3,500	3,065.02	.00	360.00	74.98	97.9%
TOTAL POLICE TRAINING	330,000	422,843	354,008.34	7,920.34	17,452.29	51,382.29	87.8%
12454 POLICE INVESTIGATIVE							
<u>12454 0506 CONFIDENTI</u>	1,000	1,000	525.00	.00	.00	475.00	52.5%
<u>12454 0611 GENERAL SU</u>	1,000	1,000	978.81	.00	.00	21.19	97.9%
<u>12454 0710 OFFICE EQU</u>	500	500	478.00	.00	18.00	4.00	99.2%
TOTAL POLICE INVESTIGATIVE	2,500	2,500	1,981.81	.00	18.00	500.19	80.0%
12455 CRIME SCENE UNIT							
<u>12455 0536 COMP CRIME</u>	3,000	3,000	2,043.36	470.23	945.16	11.48	99.6%
<u>12455 0561 EQUIPMENT</u>	50	50	.00	.00	.00	50.00	.0%
<u>12455 0611 GENERAL SU</u>	1,000	1,000	979.62	.00	.00	20.38	98.0%
<u>12455 0665 MEDIA SPPL</u>	1,000	1,000	992.79	.00	.00	7.21	99.3%
<u>12455 0755 SAFETY EQU</u>	500	500	242.35	.00	250.00	7.65	98.5%
<u>12455 0784 MEDIA EQPT</u>	200	200	190.52	.00	.00	9.48	95.3%
TOTAL CRIME SCENE UNIT	5,750	5,750	4,448.64	470.23	1,195.16	106.20	98.2%
12456 SPECIAL VICTIM'S UNIT							
<u>12456 0611 GENERAL SU</u>	50	50	.00	.00	47.94	2.06	95.9%
TOTAL SPECIAL VICTIM'S UNIT	50	50	.00	.00	47.94	2.06	95.9%
12459 POLICE COMMUNICATIONS							
<u>12459 0130 OVERTIME</u>	50,000	50,000	.00	.00	.00	50,000.00	.0%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>12459 0351 EDUCATION</u>	500	500	.00	.00	.00	500.00	.0%
<u>12459 0611 GENERAL SU</u>	250	250	132.12	.00	117.79	.09	100.0%
<u>12459 0710 OFFICE EQU</u>	2,500	4,500	2,929.00	428.00	1,559.84	11.16	99.8%
<u>12459 0782 RADIO/COMM</u>	7,000	7,000	3,126.88	.00	3,826.00	47.12	99.3%
TOTAL POLICE COMMUNICATIONS	60,250	62,250	6,188.00	428.00	5,503.63	50,558.37	18.8%
<u>12460 COMMUNITY OUTREACH</u>							
<u>12460 0590 PROFESSION</u>	2,000	2,000	1,450.00	.00	510.00	40.00	98.0%
<u>12460 0611 GENERAL SU</u>	5,000	5,000	4,988.10	.00	.00	11.90	99.8%
<u>12460 0650 RECREATION</u>	8,500	8,500	7,020.77	343.35	1,232.26	246.97	97.1%
<u>12460 0670 FOOD PRODU</u>	2,500	2,500	2,486.92	.00	.00	13.08	99.5%
<u>12460 0762 EXPLORER P</u>	9,000	9,000	.00	.00	.00	9,000.00	.0%
<u>12460 0784 GENERAL EQ</u>	1,000	1,200	57.06	.00	980.30	162.64	86.4%
TOTAL COMMUNITY OUTREACH	28,000	28,200	16,002.85	343.35	2,722.56	9,474.59	66.4%
<u>12461 POLICE ARMORY</u>							
<u>12461 0611 GENERAL SU</u>	5,000	42,130	25,064.61	10,929.50	16,561.94	503.45	98.8%
<u>12461 0784 GENERAL EQ</u>	1,500	1,370	1,036.78	409.92	.00	333.22	75.7%
TOTAL POLICE ARMORY	6,500	43,500	26,101.39	11,339.42	16,561.94	836.67	98.1%
<u>12462 POLICE VEHICLE REPLACE.</u>							
<u>12462 0740 VEHICLE RE</u>	113,220	113,220	102,824.42	9,278.95	9,276.26	1,119.32	99.0%
<u>12462 0741 VEHICLE RE</u>	23,000	23,000	20,955.00	1,905.00	1,905.00	140.00	99.4%
TOTAL POLICE VEHICLE REPLACE.	136,220	136,220	123,779.42	11,183.95	11,181.26	1,259.32	99.1%
<u>12463 STREET INTERDICTION TEAM</u>							
<u>12463 0506 CONFIDENTI</u>	2,500	2,500	2,500.00	.00	.00	.00	100.0%
<u>12463 0611 GENERAL SU</u>	1,000	1,000	966.88	.00	.00	33.12	96.7%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>12463 0791 PHOTO/DUPL</u>	200	200	191.96	.00	.00	8.04	96.0%
TOTAL STREET INTERDICTION TEAM	3,700	3,700	3,658.84	.00	.00	41.16	98.9%
12464 POLICE VEHICLE MAINT.							
<u>12464 0559 TOWING</u>	4,000	10,000	8,546.50	448.75	953.50	500.00	95.0%
<u>12464 0566 VEHICLE MA</u>	4,000	4,000	2,940.09	871.72	759.91	300.00	92.5%
TOTAL POLICE VEHICLE MAINT.	8,000	14,000	11,486.59	1,320.47	1,713.41	800.00	94.3%
12465 POLICE TRAFFIC							
<u>12465 0719 TRAFF EQPT</u>	1,000	800	.00	.00	774.25	25.75	96.8%
<u>12465 0755 SAFETY EQU</u>	7,000	9,500	6,814.39	884.00	2,398.50	287.11	97.0%
TOTAL POLICE TRAFFIC	8,000	10,300	6,814.39	884.00	3,172.75	312.86	97.0%
12491 POLICE CASH MATCH							
<u>12491 0599 EXEC. MEM.</u>	13,950	13,950	13,500.00	.00	.00	450.00	96.8%
TOTAL POLICE CASH MATCH	13,950	13,950	13,500.00	.00	.00	450.00	96.8%
TOTAL POLICE DEPARTMENT	17,336,409	17,336,409	14,314,645.03	1,324,653.37	204,264.18	2,817,499.79	83.7%
TOTAL EXPENSES	17,336,409	17,336,409	14,314,645.03	1,324,653.37	204,264.18	2,817,499.79	

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<hr/>							
12501 FIRE ADMINISTRATION							
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12501 0110 REGULAR SA	9,402,697	9,150,197	7,706,512.24	657,266.24	.00	1,443,684.76	84.2%
12501 0110H HFD CODE E	42,000	18,500	19,732.89	4,467.25	.00	-1,232.89	106.7%*
12501 0130 OVERTIME	24,000	72,000	58,725.84	3,067.97	.00	13,274.16	81.6%
12501 0131 SHIFT DIFF	75,240	75,240	64,723.26	5,889.69	.00	10,516.74	86.0%
12501 0133 ACTING DIF	5,700	5,700	5,435.42	148.38	.00	264.58	95.4%
12501 0135 PARAMEDIC/	440,642	440,642	7,583.20	.00	.00	433,058.80	1.7%
12501 0136 SUBSTITUTE	2,475,000	2,575,000	2,243,821.89	146,806.42	.00	331,178.11	87.1%
12501 0138 GARCIA OVE	375,000	475,000	463,069.22	19,884.79	.00	11,930.78	97.5%
12501 0140 LONGEVITY	236,647	236,647	205,917.07	5,184.31	.00	30,729.93	87.0%
12501 0150 HOLIDAY PA	875,000	875,000	760,008.60	.00	.00	114,991.40	86.9%
12501 0160 STAND-BY	3,120	3,120	2,760.00	240.00	.00	360.00	88.5%
12501 0175 EDUCATION	11,450	11,450	7,750.00	.00	.00	3,700.00	67.7%
12501 0240 PHYSICAL E	20,107	10,607	6,177.00	397.00	523.00	3,907.00	63.2%
12501 0541 DUES/SUBSC	995	995	780.00	25.00	.00	215.00	78.4%
12501 0545 MED-COM	48,000	48,000	44,318.24	.00	.00	3,681.76	92.3%
12501 0612T TRAINING	25,000	25,000	8,161.72	5,891.00	.00	16,838.28	32.6%
12501 0672 UNIFORM PU	55,000	55,000	47,183.12	.00	2,066.00	5,750.88	89.5%
12501 0673 UNIFORM ST	30,300	30,300	27,000.00	.00	.00	3,300.00	89.1%
12501 0718 BOOKS, MAP	500	500	149.28	.00	134.26	216.46	56.7%
12501 0942 STIPEND	15,000	15,000	13,586.46	1,153.84	.00	1,413.54	90.6%
TOTAL FIRE ADMINISTRATION	14,161,398	14,123,898	11,693,395.45	850,421.89	2,723.26	2,427,779.29	82.8%
<hr/>							
12533 FIRE BLD/GRND MAINT.							
<hr/>							
12533 0640 BLDG/GROUN	600	600	.00	.00	.00	600.00	.0%
TOTAL FIRE BLD/GRND MAINT.	600	600	.00	.00	.00	600.00	.0%
<hr/>							
12553 FIRE TRAINING							
<hr/>							
12553 0590 PROFESSION	4,000	16,500	10,838.45	.00	.00	5,661.55	65.7%
12553 0612T TRAINING	160,500	160,500	100,821.47	7,592.09	.00	59,678.53	62.8%
12553 0616 EDUCATIONA	500	500	.00	.00	.00	500.00	.0%
12553 0718 BOOKS, MAP	2,000	2,000	.00	.00	.00	2,000.00	.0%
TOTAL FIRE TRAINING	167,000	179,500	111,659.92	7,592.09	.00	67,840.08	62.2%



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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12559 FIRE COMMUNICATIONS							
<u>12559 0571 RADIO REPA</u>	800	800	800.00	.00	.00	.00	100.0%
TOTAL FIRE COMMUNICATIONS	800	800	800.00	.00	.00	.00	100.0%
12564 FIRE VEHICLE MAINTENANCE							
<u>12564 0561 REPAIRS-FI</u>	2,200	2,200	1,482.00	870.00	700.00	18.00	99.2%
<u>12564 0626 LUBRICANTS</u>	4,635	4,635	4,615.46	120.00	.00	19.54	99.6%
<u>12564 0632 TIRES/TUBE</u>	20,600	20,600	16,244.61	1,615.00	4,355.39	.00	100.0%
<u>12564 0635 REP/MAINT</u>	149,500	149,500	105,710.20	14,735.32	22,820.38	20,969.42	86.0%
TOTAL FIRE VEHICLE MAINTENANCE	176,935	176,935	128,052.27	17,340.32	27,875.77	21,006.96	88.1%
12567 FIRE FIGHTING							
<u>12567 0572 FIRE HYDRA</u>	2,550	2,550	2,425.00	2,425.00	.00	125.00	95.1%
<u>12567 0611 GENERAL SU</u>	115,000	115,000	64,189.51	10,289.50	4,540.50	46,269.99	59.8%
<u>12567 0690 SAFETY SUP</u>	9,000	9,000	7,544.96	37.83	821.45	633.59	93.0%
TOTAL FIRE FIGHTING	126,550	126,550	74,159.47	12,752.33	5,361.95	47,028.58	62.8%
12568 FIRE PUBLIC/FIRE EDUCAT.							
<u>12568 0616 EDUCATIONA</u>	7,000	7,000	6,521.42	.00	.00	478.58	93.2%
TOTAL FIRE PUBLIC/FIRE EDUCAT.	7,000	7,000	6,521.42	.00	.00	478.58	93.2%
12569 VOLUNTEER FIRE							
<u>12569 0710 PROT.EQUIP</u>	20,000	20,000	3,922.02	.00	.00	16,077.98	19.6%
TOTAL VOLUNTEER FIRE	20,000	20,000	3,922.02	.00	.00	16,077.98	19.6%
12570 FIRE PARAMEDICS							

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>12570 0611 GENERAL SU</u>	400	400	.00	.00	.00	400.00	.0%
<u>12570 0680 MEDICAL SU</u>	80,250	105,250	85,660.39	15,027.26	8,065.11	11,524.50	89.1%
<u>12570 0720 LABORATORY</u>	17,120	17,120	11,983.88	.00	1,449.08	3,687.04	78.5%
<u>12570 0730 MECHANICAL</u>	700	700	.00	.00	683.70	16.30	97.7%
<u>12570 0788 SOFTWARE</u>	37,000	37,000	36,562.56	.00	.00	437.44	98.8%
<u>12570 6122 MOBILE</u>	19,364	19,364	9,197.23	789.26	2,304.94	7,861.83	59.4%
TOTAL FIRE PARAMEDICS	154,834	179,834	143,404.06	15,816.52	12,502.83	23,927.11	86.7%
12571 FIRE SUPPRESSION							
<u>12571 0645 HOUSEKEEPING</u>	9,500	9,500	8,674.43	914.79	825.57	.00	100.0%
TOTAL FIRE SUPPRESSION	9,500	9,500	8,674.43	914.79	825.57	.00	100.0%
12572 FIRE MARSHALL							
<u>12572 0611 GENERAL SU</u>	700	700	28.00	.00	.00	672.00	4.0%
<u>12572 0718 BOOKS, MAPS</u>	300	300	123.00	.00	.00	177.00	41.0%
TOTAL FIRE MARSHALL	1,000	1,000	151.00	.00	.00	849.00	15.1%
TOTAL FIRE DEPARTMENT	14,825,617	14,825,617	12,170,740.04	904,837.94	49,289.38	2,605,587.58	82.4%
TOTAL EXPENSES	14,825,617	14,825,617	12,170,740.04	904,837.94	49,289.38	2,605,587.58	



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ACCOUNTS FOR: 26	BUILDING DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12601 BUILDING ADMINISTRATION								
12601 0110	REGULAR SA	504,028	504,028	438,231.14	39,092.50	.00	65,796.86	86.9%
12601 0130	OVERTIME	5,000	5,000	2,980.91	912.08	.00	2,019.09	59.6%
12601 0140	LONGEVITY	2,100	2,100	1,020.00	.00	.00	1,080.00	48.6%
12601 0541	DUES/SUBSC	2,500	2,450	1,965.00	180.00	292.00	193.00	92.1%
12601 0610	OFFICE SUP	1,000	1,000	150.80	.00	.00	849.20	15.1%
12601 0672	UNIFORM PU	1,400	1,050	1,050.00	.00	.00	.00	100.0%
12601 0718	BOOKS, MAP	2,000	2,400	1,014.81	105.00	1,046.10	339.09	85.9%
TOTAL BUILDING ADMINISTRATION		518,028	518,028	446,412.66	40,289.58	1,338.10	70,277.24	86.4%
TOTAL BUILDING DEPARTMENT		518,028	518,028	446,412.66	40,289.58	1,338.10	70,277.24	86.4%
TOTAL EXPENSES		518,028	518,028	446,412.66	40,289.58	1,338.10	70,277.24	

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ACCOUNTS FOR: 29	TRAFFIC DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
12901 TRAFFIC/TRANSPORTATION								
12901 0110	REGULAR SA	179,013	179,013	161,735.55	14,000.36	.00	17,277.45	90.3%
12901 0120	TEMPORARY	10,000	20,000	11,245.00	.00	.00	8,755.00	56.2%
12901 0130	OVERTIME	15,000	15,000	11,622.91	1,066.67	.00	3,377.09	77.5%
12901 0140	LONGEVITY	720	720	720.00	.00	.00	.00	100.0%
12901 0170	MEAL ALLOW	50	50	.00	.00	.00	50.00	.0%
12901 0420	ELECTRICIT	47,000	47,000	39,383.85	3,393.12	5,616.15	2,000.00	95.7%
12901 0549	LINE PAINT	5,000	5,000	3,599.00	2,500.00	1,400.00	1.00	100.0%
12901 0583	HEAVY EQUI	3,000	3,000	2,661.10	1,500.00	338.00	.90	100.0%
12901 0590	PROFESSION	2,000	2,000	300.00	.00	1,700.00	.00	100.0%
12901 0610	OFFICE SUP	250	250	250.00	.00	.00	.00	100.0%
12901 0661	TRAFFIC SI	5,000	5,000	2,983.42	620.00	2,016.00	.58	100.0%
12901 0662	TRAFFIC SI	5,000	5,000	4,999.00	.00	.00	1.00	100.0%
12901 0666	BUS SHELTE	7,500	7,500	7,200.22	559.16	159.78	140.00	98.1%
12901 0666A	BUS S MAIN	8,000	8,000	6,682.50	607.50	1,317.50	.00	100.0%
12901 0672	UNIFORM PU	1,050	1,050	700.00	.00	350.00	.00	100.0%
12901 0690	SAFETY SUP	2,500	2,500	2,492.92	.00	.00	7.08	99.7%
TOTAL TRAFFIC/TRANSPORTATION		291,083	301,083	256,575.47	24,246.81	12,897.43	31,610.10	89.5%
TOTAL TRAFFIC DEPARTMENT		291,083	301,083	256,575.47	24,246.81	12,897.43	31,610.10	89.5%
TOTAL EXPENSES		291,083	301,083	256,575.47	24,246.81	12,897.43	31,610.10	

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ACCOUNTS FOR: 30	PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13001 PUBLIC WORKS ADMIN.								
13001 0110	REGULAR SA	5,580,326	5,382,326	4,791,540.16	412,158.83	.00	590,785.84	89.0%
13001 0120	TEMPORARY	200,000	200,000	175,337.00	17,934.00	.00	24,663.00	87.7%
13001 0130	OVERTIME	275,000	375,000	346,897.00	15,605.74	.00	28,103.00	92.5%
13001 0133	ACTING DIF	30,000	30,000	23,467.44	2,648.65	.00	6,532.56	78.2%
13001 0140	LONGEVITY	55,477	55,477	52,405.00	4,237.00	.00	3,072.00	94.5%
13001 0160	STAND-BY	98,177	98,177	90,265.48	210.00	.00	7,911.52	91.9%
13001 0170	MEAL ALLOW	750	750	.00	.00	.00	750.00	.0%
13001 0445	ALARM FEE	10,000	10,000	9,170.77	386.00	90.00	739.23	92.6%
13001 0517	PROPERTY M	5,500	5,500	1,554.28	.00	2,500.00	1,445.72	73.7%
13001 0541	DUES/SUBSC	4,000	4,000	4,000.00	120.00	.00	.00	100.0%
13001 0546	TRAN STA	100,000	600,000	515,688.83	1,732.82	83,795.10	516.07	99.9%
13001 0551	TIP FEES	2,150,000	2,150,000	1,471,149.41	49,072.39	444,145.69	234,704.90	89.1%
13001 0553	WASTE REMO	228,000	228,000	227,797.92	.00	.00	202.08	99.9%
13001 0556	RENTAL - E	2,500	2,500	1,800.00	.00	566.96	133.04	94.7%
13001 0563	WAST REM.	2,398,886	2,388,906	1,791,675.00	.00	597,213.00	18.00	100.0%
13001 0563A	BULK	250,000	295,000	200,000.00	.00	95,000.00	.00	100.0%
13001 0590	PROFESSION	13,000	13,000	8,834.49	187.50	3,509.95	655.56	95.0%
13001 0672	UNIFORM PU	45,000	45,000	39,312.00	308.00	2,746.00	2,942.00	93.5%
13001 0690	SAFETY SUP	2,500	2,500	2,401.14	.00	98.86	.00	100.0%
TOTAL PUBLIC WORKS ADMIN.		11,449,116	11,886,136	9,753,295.92	504,600.93	1,229,665.56	903,174.52	92.4%
13075 PUB. WORKS STREETS/BRDGS.								
13075 0165	SNOW REMOV	270,000	183,308	72,095.00	.00	.00	111,213.00	39.3%
13075 0620	ROAD MAINT	20,000	20,000	15,879.02	713.20	3,440.03	680.95	96.6%
13075 0696	SNOW REMOV	280,000	280,000	267,308.55	.00	3,367.51	9,323.94	96.7%
TOTAL PUB. WORKS STREETS/BRDGS.		570,000	483,308	355,282.57	713.20	6,807.54	121,217.89	74.9%
13076 PARKWAYS/TREES/BUILDINGS								
13076 0166	LEAF REMOV	189,000	189,000	180,579.79	42,191.79	.00	8,420.21	95.5%
13076 0576E	PARKS SPEC	17,500	7,500	6,877.60	5,567.41	549.63	72.77	99.0%
13076 0578	FIELD RENO	12,000	12,000	6,865.05	556.75	4,389.43	745.52	93.8%
13076 0578B	FARM. CANA	3,750	3,750	1,314.31	478.18	1,021.82	1,413.87	62.3%

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ACCOUNTS FOR: 30	PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13076 0590	PROFESSION	38,000	38,000	34,509.86	1,430.00	2,870.00	620.14	98.4%
13076 0667	HORT SPPLS	10,000	10,000	2,548.89	256.91	7,450.60	.51	100.0%
13076 0691	PRK MAINT.	6,200	6,200	4,734.92	314.41	1,356.60	108.48	98.3%
13076 0693	TREE STUMP	800	800	574.49	.00	.00	225.51	71.8%
13076 0695	PRKWY/TREE	5,000	10,000	5,535.56	4,500.00	2,783.58	1,680.86	83.2%
13076 0727	COMM GARD.	1,000	1,000	.00	.00	.00	1,000.00	.0%
13076 0770	RECREATION	4,000	4,000	1,039.21	1,039.21	2,839.72	121.07	97.0%
TOTAL PARKWAYS/TREES/BUILDINGS		287,250	282,250	244,579.68	56,334.66	23,261.38	14,408.94	94.9%
13077 PUB. WORKS SEWERS/EQUIP.								
13077 0565	SEWER MAIN	7,500	7,500	2,794.03	634.00	951.36	3,754.61	49.9%
TOTAL PUB. WORKS SEWERS/EQUIP.		7,500	7,500	2,794.03	634.00	951.36	3,754.61	49.9%
13079 PUBLIC WORKS BUILDINGS								
13079 0561	EQUIPMENT	10,000	10,000	9,422.21	102.79	568.32	9.47	99.9%
13079 0640	BLDG/GROUN	150,000	226,692	143,272.81	9,413.61	82,517.60	901.59	99.6%
13079 0646	SANITARY &	20,000	20,000	19,556.43	1,922.02	255.76	187.81	99.1%
TOTAL PUBLIC WORKS BUILDINGS		180,000	256,692	172,251.45	11,438.42	83,341.68	1,098.87	99.6%
13080 BROOKSVALE MAINT.								
13080 0992E	BR EQUIP	1,500	1,500	1,437.43	.00	.00	62.57	95.8%
13080 0992G	BR GRND MA	6,000	6,000	4,038.47	.00	904.06	1,057.47	82.4%
TOTAL BROOKSVALE MAINT.		7,500	7,500	5,475.90	.00	904.06	1,120.04	85.1%
13081 PUB. WORKS MECHANICAL								
13081 0525	TIRE REPAI	70,000	70,000	56,049.28	2,308.15	7,860.71	6,090.01	91.3%
13081 0527	SNOW REL.	6,000	6,000	3,634.81	1,356.49	1,500.00	865.19	85.6%
13081 0562	VEHICLE RE	135,000	209,980	138,880.13	15,243.19	70,875.76	224.11	99.9%

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
<u>13081 0566 VEHICLE MA</u>	100,000	103,000	92,221.45	4,901.43	10,716.83	61.72	99.9%
<u>13081 0585 HAZ WASTE</u>	40,000	40,000	25,131.68	.00	.00	14,868.32	62.8%
<u>13081 0626 LUBRICANTS</u>	10,000	10,000	6,824.82	.00	1,600.00	1,575.18	84.2%
<u>13081 0683 ANT MEM</u>	10,400	10,400	4,291.00	.00	.00	6,109.00	41.3%
<u>13081 0694 TOOL ALLOW</u>	2,800	2,800	2,800.00	.00	.00	.00	100.0%
TOTAL PUB. WORKS MECHANICAL	374,200	452,180	329,833.17	23,809.26	92,553.30	29,793.53	93.4%
TOTAL PUBLIC WORKS DEPARTMENT	12,875,566	13,375,566	10,863,512.72	597,530.47	1,437,484.88	1,074,568.40	92.0%
TOTAL EXPENSES	12,875,566	13,375,566	10,863,512.72	597,530.47	1,437,484.88	1,074,568.40	

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ACCOUNTS FOR: 32	ENGINEERING DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13201 ENGINEERING ADMIN.								
13201 0110	REGULAR SA	530,808	530,808	479,867.97	41,019.07	.00	50,940.03	90.4%
13201 0140	LONGEVITY	1,240	1,490	1,490.00	.00	.00	.00	100.0%
13201 0175	EDUCATION	1,500	1,500	1,467.46	.00	.00	32.54	97.8%
13201 0541	DUES/SUBSC	1,750	1,750	1,710.00	.00	.00	40.00	97.7%
13201 0590	PROFESSION	70,000	59,750	4,482.85	.00	52,237.87	3,029.28	94.9%
13201 0613	ENG SPPLS	2,600	2,600	1,941.82	.00	621.93	36.25	98.6%
13201 0672	UNIFORM PU	400	400	300.00	.00	.00	100.00	75.0%
13201 0942	STIPEND	15,000	30,000	26,662.24	1,977.84	.00	3,337.76	88.9%
TOTAL ENGINEERING ADMIN.		623,298	628,298	517,922.34	42,996.91	52,859.80	57,515.86	90.8%
TOTAL ENGINEERING DEPARTMENT		623,298	628,298	517,922.34	42,996.91	52,859.80	57,515.86	90.8%
TOTAL EXPENSES		623,298	628,298	517,922.34	42,996.91	52,859.80	57,515.86	

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ACCOUNTS FOR:  
34 MENTAL HEALTH

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
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13401 MENTAL HEALTH ADMIN.

13401 9034 HMH SERVIC	132,000	132,000	132,000.00	.00	.00	100.0%
13401 9034M MENTAL	50,000	50,000	.00	.00	50,000.00	.0%
13401 9036 YALE CHILD	58,000	58,000	.00	.00	58,000.00	.0%
TOTAL MENTAL HEALTH ADMIN.	240,000	240,000	132,000.00	.00	108,000.00	55.0%
TOTAL MENTAL HEALTH	240,000	240,000	132,000.00	.00	108,000.00	55.0%
TOTAL EXPENSES	240,000	240,000	132,000.00	.00	108,000.00	



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ACCOUNTS FOR:  
36 LIBRARY DEPARTMENT

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13601 LIBRARY ADMINISTRATION							
13601 0110 REGULAR SA	1,910,545	1,909,814	1,602,541.22	140,243.05	.00	307,272.70	83.9%
13601 0130 OVERTIME	6,000	6,000	4,500.18	1,086.74	.00	1,499.82	75.0%
13601 0134 PAY DIFFER	12,500	12,500	8,928.74	798.98	.00	3,571.26	71.4%
13601 0140 LONGEVITY	15,030	15,761	15,761.08	771.50	.00	.00	100.0%
13601 0175 EDUCATION	1,000	1,000	1,000.00	.00	.00	.00	100.0%
13601 0310 MILEAGE	150	0	.00	.00	.00	.00	.0%
13601 0515 PRINTING/C	12,000	12,000	7,032.87	3,836.58	772.92	4,194.21	65.0%
13601 0518 BINDING	100	0	.00	.00	.00	.00	.0%
13601 0541 DUES/SUBSC	2,505	2,505	1,899.99	.00	.00	605.01	75.8%
13601 0575 EQUIPMENT	1,220	1,220	1,205.99	.00	.00	14.01	98.9%
13601 0590 PROFESSION	6,000	7,140	4,781.42	3,436.57	.00	2,358.54	67.0%
13601 0640 BLDG/GROUN	900	10	10.04	.00	.00	.00	100.0%
13601 0650 RECREATION	1,700	1,700	1,394.20	517.08	250.00	55.80	96.7%
13601 0664 LIBRARY PR	12,000	10,555	9,532.94	1,196.34	1,022.01	.36	100.0%
13601 0672 UNIFORM PU	750	750	710.00	.00	.00	40.00	94.7%
13601 0680 MEDICAL SU	50	50	.00	.00	.00	50.00	.0%
13601 0715 LIBRARY MA	250,000	251,445	232,463.92	36,996.01	9,656.66	9,324.11	96.3%
13601 0784 GENERAL EQ	7,000	7,000	6,915.00	.00	.00	85.00	98.8%
13601 0786 COMPUTER	111,995	111,995	87,975.70	.00	36.88	23,982.42	78.6%
TOTAL LIBRARY ADMINISTRATION	2,351,445	2,351,445	1,986,653.29	188,882.85	11,738.47	353,053.24	85.0%
TOTAL LIBRARY DEPARTMENT	2,351,445	2,351,445	1,986,653.29	188,882.85	11,738.47	353,053.24	85.0%
TOTAL EXPENSES	2,351,445	2,351,445	1,986,653.29	188,882.85	11,738.47	353,053.24	



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ACCOUNTS FOR: 37 RECREATION ADMINISTRATION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
13701 RECREATION							
13701 0110 REGULAR SA	336,893	296,893	238,355.02	17,551.76	.00	58,537.98	80.3%
13701 0120 TEMPORARY	275,000	294,004	296,580.46	7,302.50	.00	-2,576.26	100.9%*
13701 0130 OVERTIME	5,000	5,000	1,476.47	.00	.00	3,523.53	29.5%
13701 0140 LONGEVITY	4,080	4,080	2,040.00	1,020.00	.00	2,040.00	50.0%
13701 0541 DUES/SUBSC	1,500	1,500	.00	.00	.00	1,500.00	.0%
13701 0573R RENTAL POR	35,000	35,000	4,473.33	.00	.00	30,526.67	12.8%
13701 0573S SPORT CONT	47,000	47,000	46,997.00	.00	.00	3.00	100.0%
13701 0590 PROFESSION	5,000	5,000	2,518.50	225.00	589.50	1,892.00	62.2%
13701 0598 RECREATION	20,000	40,996	40,995.80	.00	.00	.00	100.0%
13701 0606 PARK & REC	87,500	84,500	72,185.69	2,530.00	180.00	12,134.31	85.6%
13701 0670 FOOD PRODU	5,000	8,000	7,331.48	1,545.19	668.52	.00	100.0%
TOTAL RECREATION	821,973	821,973	712,953.75	30,174.45	1,438.02	107,581.23	86.9%
TOTAL RECREATION ADMINISTRATION	821,973	821,973	712,953.75	30,174.45	1,438.02	107,581.23	86.9%
TOTAL EXPENSES	821,973	821,973	712,953.75	30,174.45	1,438.02	107,581.23	

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ACCOUNTS FOR: 40	MEDICAL INSURANCE - TOWN/BOE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
14040 COMBINED TOWN-BOE MED INS								
14040 0214	TOWN/BOE M	52,333,982	52,123,982	47,727,295.94	6,077,383.76	63,325.72	4,333,360.34	91.7%
14040 0214P	OPEB	500,000	500,000	.00	.00	.00	500,000.00	.0%
14040 0219B	IBNR	250,000	250,000	.00	.00	.00	250,000.00	.0%
14040 0590	MED BROKER	0	210,000	52,500.00	.00	.00	157,500.00	25.0%
TOTAL COMBINED TOWN-BOE MED INS		53,083,982	53,083,982	47,779,795.94	6,077,383.76	63,325.72	5,240,860.34	90.1%
TOTAL MEDICAL INSURANCE - TOWN/BO		53,083,982	53,083,982	47,779,795.94	6,077,383.76	63,325.72	5,240,860.34	90.1%
TOTAL EXPENSES		53,083,982	53,083,982	47,779,795.94	6,077,383.76	63,325.72	5,240,860.34	

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ACCOUNTS FOR: 41	PENSION PLANS - TOWN/BOE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
14100 COMBINED TOWN-BOE PENSION								
<u>14100 0212</u>	<u>TOWN CONTR</u>	23,500,000	23,500,000	23,500,000.00	.00	.00	.00	100.0%
<u>14100 0224</u>	<u>CMERS</u>	4,393,933	4,393,933	3,421,634.74	410,503.81	.00	972,298.26	77.9%
<u>14100 0224B</u>	<u>B-CMERS</u>	1,915,990	1,915,990	1,635,993.32	397,975.10	.00	279,996.68	85.4%
	TOTAL COMBINED TOWN-BOE PENSION	29,809,923	29,809,923	28,557,628.06	808,478.91	.00	1,252,294.94	95.8%
	TOTAL PENSION PLANS - TOWN/BOE	29,809,923	29,809,923	28,557,628.06	808,478.91	.00	1,252,294.94	95.8%
	TOTAL EXPENSES	29,809,923	29,809,923	28,557,628.06	808,478.91	.00	1,252,294.94	

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ACCOUNTS FOR: 42	FRINGES BENEFITS - TOWN/BOE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
14201 FRINGES ADMINISTRATION								
14201 0213	WORKERS'	3,020,000	3,020,000	1,893,638.00	.00	9,700.00	1,116,662.00	63.0%
14201 0216	LIFE INSUR	90,000	90,000	78,552.46	7,255.33	11,447.54	.00	100.0%
14201 0231	Cash outs	1,200,000	1,600,000	1,313,489.54	11,309.36	.00	286,510.46	82.1%
14201 0951	RES. NEGOT	0	0	6.71	.00	.00	-6.71	100.0%*
14201 0953	HEART/HYPE	450,000	450,000	278,627.36	13,695.88	52,381.70	118,990.94	73.6%
TOTAL FRINGES ADMINISTRATION		4,760,000	5,160,000	3,564,314.07	32,260.57	73,529.24	1,522,156.69	70.5%
14211 FICA/UNEMPLOY/RETIREMENT								
14211 0210	SOCIAL SEC	1,935,885	1,935,885	1,617,763.02	132,486.00	.00	318,121.98	83.6%
14211 0211	UNEMPLOYME	50,000	50,000	23,267.00	.00	.00	26,733.00	46.5%
TOTAL FICA/UNEMPLOY/RETIREMENT		1,985,885	1,985,885	1,641,030.02	132,486.00	.00	344,854.98	82.6%
TOTAL FRINGES BENEFITS - TOWN/BOE		6,745,885	7,145,885	5,205,344.09	164,746.57	73,529.24	1,867,011.67	73.9%
TOTAL EXPENSES		6,745,885	7,145,885	5,205,344.09	164,746.57	73,529.24	1,867,011.67	

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ACCOUNTS FOR: 43	ARTS & CULTURE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
14301 HAMDEN ARTS ADMIN.								
14301 0110	REGULAR SA	120,000	120,000	109,071.24	10,481.14	.00	10,928.76	90.9%
14301 0120	TEMPORARY	0	0	961.53	.00	.00	-961.53	100.0%*
14301 0510	ADVERTISIN	500	500	130.00	.00	.00	370.00	26.0%
14301 0576	SPECIAL PR	120,000	117,000	44,318.33	.00	37,466.95	35,214.72	69.9%
14301 0590	PROFESSION	1,000	4,000	3,338.08	.00	.72	661.20	83.5%
14301 0606	SPECIAL PR	5,000	5,000	1,574.31	1,395.31	3,184.57	241.12	95.2%
TOTAL HAMDEN ARTS ADMIN.		246,500	246,500	159,393.49	11,876.45	40,652.24	46,454.27	81.2%
TOTAL ARTS & CULTURE DEPARTMENT		246,500	246,500	159,393.49	11,876.45	40,652.24	46,454.27	81.2%
TOTAL EXPENSES		246,500	246,500	159,393.49	11,876.45	40,652.24	46,454.27	

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ACCOUNTS FOR:		ORIGINAL	REVISED	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE	PCT
49	QU VALLEY HEALTH- CONTRIBUTION	APPROP	BUDGET				BUDGET	USED
14966 QUINNIPIAC VALLEY HEALTH								
	<u>14966 0584 Q.V.H.D. A</u>	421,349	421,349	421,348.52	.00	.00	.48	100.0%
	TOTAL QUINNIPIAC VALLEY HEALTH	421,349	421,349	421,348.52	.00	.00	.48	100.0%
	TOTAL QU VALLEY HEALTH- CONTRIBUT	421,349	421,349	421,348.52	.00	.00	.48	100.0%
	TOTAL EXPENSES	421,349	421,349	421,348.52	.00	.00	.48	

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TOWN OF HAMDEN  
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FOR 2023 11

ACCOUNTS FOR:  
50 BOARD OF EDUCATION

ORIGINAL  
APPROP

REVISED  
BUDGET

YTD EXPENDED

MTD EXPENDED

ENC/REQ

AVAILABLE  
BUDGET

PCT  
USED

15001 BOARD OF EDUCATION

15001 1000 BOARD OF E	91,394,925	91,394,925	83,189,290.98	9,858,638.91	.00	8,205,634.02	91.0%
TOTAL BOARD OF EDUCATION	91,394,925	91,394,925	83,189,290.98	9,858,638.91	.00	8,205,634.02	91.0%
TOTAL BOARD OF EDUCATION	91,394,925	91,394,925	83,189,290.98	9,858,638.91	.00	8,205,634.02	91.0%
TOTAL EXPENSES	91,394,925	91,394,925	83,189,290.98	9,858,638.91	.00	8,205,634.02	

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ACCOUNTS FOR: 51	PROBATE COURT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
15101 PROBATE COURT ADMIN.								
15101 0515	PRINTING/R	3,500	3,500	2,821.26	.00	256.15	422.59	87.9%
15101 0590	PROFESSION	2,000	2,000	.00	.00	.00	2,000.00	.0%
15101 0610	OFFICE SUP	1,500	1,500	737.08	.00	.00	762.92	49.1%
15101 0718	BOOKS,MAPS	1,000	1,000	.00	.00	.00	1,000.00	.0%
TOTAL PROBATE COURT ADMIN.		8,000	8,000	3,558.34	.00	256.15	4,185.51	47.7%
TOTAL PROBATE COURT		8,000	8,000	3,558.34	.00	256.15	4,185.51	47.7%
TOTAL EXPENSES		8,000	8,000	3,558.34	.00	256.15	4,185.51	



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ACCOUNTS FOR: 53 BOARD OF ETHICS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
15301 BOARD OF ETHICS ADMIN.							
<u>15301 0592 LEGAL/LAWY</u>	5,000	5,000	.00	.00	.00	5,000.00	.0%
TOTAL BOARD OF ETHICS ADMIN.	5,000	5,000	.00	.00	.00	5,000.00	.0%
TOTAL BOARD OF ETHICS	5,000	5,000	.00	.00	.00	5,000.00	.0%
TOTAL EXPENSES	5,000	5,000	.00	.00	.00	5,000.00	

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FOR 2023 11

	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENC/REQ	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	275,979,969	277,564,969	236,735,014.72	20,864,916.33	3,779,320.03	37,050,634.25	86.7%

\*\* END OF REPORT - Generated by Rick Galarza \*\*

**Hamden**  
**FY 2023-24 Adopted Budget**

**See Separate Document**

**Town of Hamden, Connecticut**  
**Existing Debt Service as of 6-30-2023**

<b>Fiscal Year</b>	<b>EXISTING BONDED DEBT SERVICE</b>		
	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
<b>2023</b>	2,895,000	14,453,713	17,348,713
<b>2024</b>	16,690,000	13,827,438	30,517,438
<b>2025</b>	17,395,000	13,080,755	30,475,755
<b>2026</b>	18,260,000	12,319,683	30,579,683
<b>2027</b>	19,230,000	11,483,719	30,713,719
<b>2028</b>	20,185,000	10,594,435	30,779,435
<b>2029</b>	21,190,000	9,678,196	30,868,196
<b>2030</b>	22,225,000	8,702,949	30,927,949
<b>2031</b>	23,280,000	7,630,217	30,910,217
<b>2032</b>	24,325,000	6,572,732	30,897,732
<b>2033</b>	22,500,000	5,540,699	28,040,699
<b>2034</b>	10,580,000	4,744,798	15,324,798
<b>2035</b>	10,860,000	4,231,883	15,091,883
<b>2036</b>	9,825,000	3,736,879	13,561,879
<b>2037</b>	9,240,000	3,276,941	12,516,941
<b>2038</b>	8,135,000	2,846,564	10,981,564
<b>2039</b>	7,905,000	2,443,060	10,348,060
<b>2040</b>	7,660,000	2,055,050	9,715,050
<b>2041</b>	6,665,000	1,694,090	8,359,090
<b>2042</b>	7,005,000	1,342,270	8,347,270
<b>2043</b>	7,065,000	978,250	8,043,250
<b>2044</b>	7,440,000	601,120	8,041,120
<b>2045</b>	7,840,000	203,840	8,043,840
	<b>308,395,000</b>	<b>142,039,280</b>	<b>450,434,280</b>

### Deficit Mitigation and Fund Balance Growth Plan\*

As of June 5, 2023

	A	B	C	D	E	F	G	H	I = I(prior yr)+H
Fiscal Year	2022 Total Debt Service	Combined Potential 2023 Refunding Restructuring Issue <sup>(1)</sup>	Projected 2023 BAN Repayment Issue	Pro-Forma 2023 Debt Service	Budgeted Debt Service	Potential Debt Service Savings <sup>(2)</sup>	Actual & Projected "Core" Operating Surpluses <sup>(3) (4)</sup>	Actual or Estimated Operating Surpluses (F+G)	Actual or Projected Fund Balance
2020									(2,289,004)
2021	\$ 16,181,643	\$ -	\$ -	\$ 16,181,643	\$ 22,474,845	\$ 6,293,202	3,281,773	9,574,975	7,285,971
2022	17,253,610	-	-	17,253,610	23,908,844	6,655,234	61,237	6,716,471	14,002,442
2023	17,348,713	-	-	17,348,713	26,000,000	8,651,287	5,500,000	14,151,287	28,153,729
2024	30,517,438	(7,996,206)	225,063	22,746,294	28,250,000	5,503,706	-	5,503,706	33,657,435
2025	30,475,755	(1,176,138)	700,383	30,000,000	30,000,000	(0)	-	(0)	33,657,435
2026	30,579,683	519,613	683,875	31,783,170	31,800,000				
2027	30,713,719	(4,638)	665,625	31,374,706					
2028	30,779,435	551,113	647,375	31,977,923					
2029	30,868,196	(369)	629,125	31,496,952					
2030	30,927,949	(2,831)	610,875	31,535,993					
2031	30,910,217	(4,294)	592,625	31,498,548					
2032	30,897,732	(1,044)	574,375	31,471,064					
2033	28,040,699	2,999,169	556,125	31,595,992					
2034	15,324,798	8,393,300	537,875	24,255,973					
2035	15,091,883	(364,525)	519,625	15,246,983					
2036	13,561,879	-	501,375	14,063,254					
2037	12,516,941	-	483,125	13,000,066					
2038	10,981,564	-	464,875	11,446,439					
2039	10,348,060	-	446,625	10,794,685					
2040	9,715,050	-	428,375	10,143,425					
2041	8,359,090	-	410,125	8,769,215					
2042	8,347,270	-	387,000	8,734,270					
2043	8,043,250	-	369,000	8,412,250					
2044	8,041,120	-	-	8,041,120					
2045	8,043,840	-	-	8,043,840					
<b>Total</b>	<b>\$ 483,869,533</b>	<b>\$ 2,913,150</b>	<b>\$ 10,433,446</b>	<b>\$ 497,216,128</b>					

Projected PV Savings ==> \$ (496,794)

Net PV Savings % ==> 1.78%

(1) Market as of June 5, 2023

(2) Projected fund balance replenishment, preliminary projections, subject to change

(3) FY 2023 operating surplus is estimated and 2024 budget is projected to be "structurally balanced" with moderate operating surpluses. These exclude the projected debt service savings

(4) 6/30/22 audited results exclude the proceeds of Wintergreen School, which will be transferred into the new Capital Non-Recurring Fund

\*Preliminary, subject to change

**TOWN OF HAMDEN  
LEGISLATIVE COUNCIL  
ORDER AUTHORIZING THE EXPENDITURE OF  
CORONAVIRUS LOCAL FISCAL RECOVERY FUNDS  
(ALSO KNOWN AS AMERICAN RESCUE PLAN ACT FUNDS)**

PRESENTED BY: Legislative Council

WHEREAS the Town of Hamden is entitled to funding from the federal government from the Coronavirus Local Fiscal Recovery Funds (CLFRF) also known as American Rescue Plan Act Funds (ARPA).

WHEREAS the Legislative Council previously approved the Town to accept the ARPA funds as follows:

**#HN020-3101- Revenue**

Direct Funding for Entitlement Communities- fiscal year 2021-2022	\$6,189,022
Direct Funding for Entitlement Communities- fiscal year 2022-2023	\$6,189,022
State Pass through County Allocation- fiscal year 2021-2022	\$5,881,146.56

**#HN020-9065- Expenditures**

Direct funding for Entitlement Communities- fiscal year 2021-2022	\$6,189,022
Direct funding for Entitlement Communities- fiscal year 2022-2023	\$6,189,022
State Pass through County Allocation- fiscal year 2021-2022	\$5,881,146.56

WHEREAS the Town seeks approval by the Legislative Council to expend funds from HN020-9065.

NOW THEREFORE IT IS ORDERED that the Legislative Council hereby authorizes and approves the following ARPA funded projects and allocates funding from HN020-9064 as follows:

<b><u>Subrecipient activity.</u></b>	<b><u>Amount</u></b>	<b><u>ARPA funded project</u></b>
Hamden Fire Department	\$650,000	SCBA
Hamden Library	\$200,000	Social Worker \$100,000/yr/2yrs.
Greater New Haven Coordinated Access Network	\$1,000,000	\$83,000/yr./3 yrs. Provide flexible funds to support diversion requests, landlord incentives and moving.  \$75,000/yr./3 yrs. Support individuals that are currently sleeping outside access housing and ultimately sustain that housing.  \$100,000/yr./3 yrs. Provide funds to continue critical warming center support to those in Hamden who are sleeping outside during the cold weather months.

\$75,000/yr./3 yrs.  
Establish one full-time staff to help families at the door of homelessness problem solve and access flexible funds.

Town of Hamden	<p>\$10,000,000 subject to the following: Up to \$1,000,000 to be expended for pre-construction planning and design. Within 6 months of this approval, an initial plan must be presented to the Council for approval and release of the additional funds. Pre-Development Report to Council should include but not be limited to:</p> <ol style="list-style-type: none"> <li>1. Community engagement and feedback.</li> <li>2. Pre-development and development staffing plan that includes internal team, development consultant, architect, general contractor, and others as identified.</li> <li>3. Site planning and design               <ol style="list-style-type: none"> <li>a. Including neighborhood impact studies</li> <li>b. Impact on other town services.</li> <li>c. Feasibility studies</li> </ol> </li> <li>4. Development budget and financing.               <ol style="list-style-type: none"> <li>a. Including all costs associated with the development of the project and planned sources, timing and status of funding.</li> </ol> </li> <li>5. multi-year operating and maintenance budgets.               <ol style="list-style-type: none"> <li>a. Include any revenue and expenses.</li> <li>b. Capital improvement and maintenance schedule.</li> </ol> </li> <li>6. Preliminary Program and Services Budgets               <ol style="list-style-type: none"> <li>a. Include source and status and include MOUs and other agreements in place in planning.</li> </ol> </li> <li>7. Projected development schedule and timeline.</li> </ol>	Community Campus
Town of Hamden	<p>\$3,500,000 subject to the following: Up to \$1,000,000 to be expended for evaluation and development of a plan with monthly reporting. Within 6 months of this approval an initial plan must be presented to the Council for approval and release of the additional funds.</p>	Newhall Foundations
Hamden Alliance for Trees	\$5,000	Education
Town of Hamden	\$200,000	Drainage study northern Whitney Ave. sewers
Artist	\$2,000	Outdoor Living room - Farmington Canal
We Are the Village, Inc.	\$50,000	After School Program

Hamden Small Business Community and non-profit	\$99,000	
HYPC	\$165,000	Private preschools & youth recreational employment
Town of Hamden	\$2,080,315	Revenue
Total	\$15,871,000	

BE IT FURTHER ORDERED that all subrecipients must comply with the American Rescue Plan Act, all Federal statutes, regulations, and executive orders, and any interpretive guidance by other parties.

BE IT FURTHER ORDERED that ARPA funds may be used for direct and indirect administrative expenses involved in administering the program and the Legislative Council hereby authorizes and approves funding for program management, administration, and compliance costs associated with each of the above-described ARPA funded project activities.

BE IT FURTHER ORDERED that program, funds must be used for costs incurred within a specific time period, beginning on or after March 3, 2021, with all funds obligated by December 31, 2024, and all funds expended by December 31, 2026. Costs for projects incurred by the recipient prior to March 3, 2021, are not eligible, as provided for in Treasury's final rule.

Adopted by the Legislative Council at its meeting held on May 15, 2023.

APPROVED AS TO FORM:

\_\_\_\_\_  
Susan Gruen  
Town Attorney

\_\_\_\_\_  
Dominique Baez, President  
Legislative Council

\_\_\_\_\_  
Kim Renta, Clerk  
Legislative Council

APPROVED:

\_\_\_\_\_  
Lauren Garrett  
Mayor

Date: \_\_\_\_\_



## **MEMORANDUM OF AGREEMENT**

This Memorandum of Agreement (the "Agreement"), is made and entered into this \_\_\_\_ day of June, 2023, by and between the Hamden Board of Education (hereinafter referred to as "Board of Education") and the Town of Hamden (hereafter referred to as "Town"). The Board of Education and the Town may be referred to, collectively, herein as "the Parties".

WHEREAS, the Town sold the property known as Wintergreen School ("Wintergreen") to Area Cooperative Education Services in or around June 2022; and

WHEREAS, the Parties recognize and acknowledge that the availability of the proceeds from the sale of Wintergreen is a one-time occurrence; and

WHEREAS, the Board of Education and Town agree that the expenditure of a portion of the proceeds from the sale of Wintergreen as in-kind payments by the Town for certain educationally-related expenses is in the best interests of the Town of Hamden, its residents, and its students; and

WHEREAS, the Parties desire to establish a shared understanding of the terms and conditions which shall apply to such in-kind payments towards educationally-related expenses; and

WHEREAS, the Parties mutually acknowledge their understanding and intent that any monies expended as in-kind payments for educationally-related expenses pursuant to this Agreement shall be expended by the Town and shall not be considered to be an appropriation by the Town to the Board of Education;

NOW THEREFORE, the Parties hereby agree as follows:

1. The term of this Agreement shall commence upon execution of this Agreement by the Parties and shall terminate on June 30, 2024. This Agreement shall impose no obligations on the Parties after June 30, 2024, and the Agreement shall no effect after said date.
2. Implementation of the Parties' educational expenditure plan related to certain Wintergreen proceeds (the "Plan") is estimated to require expenditures of \$3 million, in total, during the 2023-2024 fiscal year. The Town agrees, subject to the terms and conditions of this Agreement, to expend \$3 million as in-kind payments towards educationally-related expenses upon request by the Board of Education during the 2023-2024 fiscal year.

### **Obligations of the Town of Hamden**

3. To ensure the availability of funding sufficient for compliance with its obligations under this Agreement, the Town shall, effective July 1, 2023, make \$3 million available in a fund established or otherwise designated for the purpose of making in-kind payments in accordance with this Agreement. By approving and executing this Agreement, the Town agrees to take all necessary action required under state and local law, regulation, rule, policy or ordinance, to approve the use of \$3 million for the purposes of the in-kind payments set forth herein. By executing this Agreement, the Town acknowledges and agrees that no issue related to the availability of sufficient funding to fulfill its obligations to make the in-kind payments set forth herein presently exists.
4. The monies available in the fund created pursuant to Paragraph 3 of this Agreement shall be expended by the Town, upon the request of the Board of Education, as one or more in-kind payments, during the 2023-2024 fiscal year toward education-related expenses. For the avoidance of doubt, the Board of Education shall not be required to request in-kind payments for the specific purposes set forth in Paragraph 6 of this Agreement. Rather, the Board of Education may request that in-kind payments be made by the Town for any education-related expenses, provided that: (a) the Parties agree that, to promote efficiency, the in-kind payment requests shall, whenever practicable, be consolidated into fewer, larger-scale payments (e.g., payments related to student transportation expenses); and (b) the requests shall not exceed a total of \$3 million during the 2023-2024 school year.

### **Obligations of the Board of Education**

5. The Board of Education shall, in accordance with this Agreement, request that the Town expend certain amounts up to, but not exceeding, \$3 million from the fund designated by the Town pursuant to Paragraph 3 of this Agreement as in-kind payments for educationally-related expenses. At no time during the 2023-2024 fiscal year shall the Board of Education request, absent further agreement of the Parties, that the Town make in-kind payments pursuant to this Agreement in excess of a total of \$3 million.
6. The Board of Education agrees, as consideration for the Town's agreement to expend the monies in the fund created or designated pursuant to Paragraph 3 of this Agreement as in-kind payments for educationally-related costs upon request by the Board of Education, to, during the 2023-2024 school year: (a) develop and, to the extent practicable, implement a racial balancing plan, as required by the Connecticut State Board of Education; (b) continue to operate all schools in the Hamden Public Schools which are currently in operation as of the date of execution of this Agreement for the duration of the 2023-2024 school year; and (c) engage in a planning process to ameliorate the impact of the lack of

availability of the one-time funding that is the subject of this Agreement during future fiscal years.

#### Joint Obligations of the Town of Hamden and Board of Education

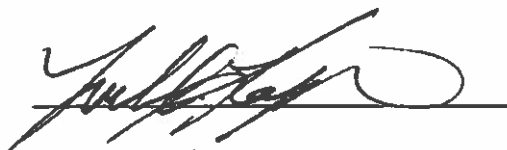
7. The Parties agree that this Agreement shall not be understood to preclude further agreement(s) between the Town and the Board of Education regarding the use of proceeds from the sale of Wintergreen for educational purposes.
8. The Board of Education agrees to request payments of certain educational expenses by the Town, which requests shall be consistent with this Agreement. The Town agrees to promptly, upon its receipt of such request(s) by the Board of Education, expend monies from the fund established or designated in accordance with Paragraph 3 of this Agreement for the requested purpose, provided that, under no circumstances shall the Town be obligated to fund expenses in excess of the agreed-upon amount set forth in this Agreement.

#### Miscellaneous Terms

9. This Agreement shall, after approval by the Board of Education and the Town's Legislative Council, become effective and binding upon the Parties upon execution by their authorized representatives. This Agreement shall be executed in duplicate with an original to remain on file in the office of each of the Parties hereto.
10. Notwithstanding any provisions to the contrary contained herein, the Board of Education retains the right during any fiscal year to request a supplemental appropriation of funding for any purpose. This Agreement shall not restrict the relative rights or obligations of the Parties, except as expressly set forth herein.
11. This Agreement may be modified by written agreement between the Parties hereto, upon affirmative vote of their respective bodies and execution of the same.
12. This Agreement constitutes the entire agreement between the Parties concerning the subject matter hereof. All prior agreements, discussions, representations, warranties and covenants are merged herein. In the event that any of the terms or provisions of this Agreement are declared invalid or unenforceable by any court of competent jurisdiction or any federal or State government agency having jurisdiction over the subject matter of this Agreement, the remaining terms and provisions that are not affected thereby shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto subscribe their names on the date and year first above written.

HAMDEN BOARD OF EDUCATION  
By its Chairperson



6/6/2023  
Date

TOWN OF HAMDEN  
By its Mayor



6/7/2023  
Date



RATING ACTION COMMENTARY

# Fitch Rates Hamden, CT's \$42MM Ser 2023 GO Ref Bonds 'BBB'; Outlook Revised to Positive

Wed 17 May, 2023 - 5:46 PM ET

Fitch Ratings - New York - 17 May 2023: Fitch Ratings assigns a 'BBB' rating to the town of Hamden, CT \$42,485,000 general obligation (GO) refunding bonds, series 2023.

In addition, Fitch affirms the following ratings for the town of Hamden:

- Issuer Default Rating (IDR) at 'BBB';
- Outstanding general obligation bonds at 'BBB'.

The Rating Outlook is Revised to Positive from Stable.

RATING ACTIONS

ENTITY / DEBT ⚡	RATING ⚡	PRIOR ⚡
-----------------	----------	---------

Hamden (CT) [General Government]	LT IDR	BBB Rating Outlook Positive	BBB Rating Outlook Stable
	Affirmed		
Hamden (CT) /General Obligation - Unlimited Tax/1 LT	LT	BBB Rating Outlook Positive	BBB Rating Outlook Stable
	Affirmed		

VIEW ADDITIONAL RATING DETAILS  
SECURITY

The outstanding bonds are a general obligation of Hamden backed by its full faith, credit and unlimited taxing power.

ANALYTICAL CONCLUSION

The Outlook revision to Positive reflects improvement toward a structurally balanced budget and significant improvement in the town's unrestricted reserve position due to a combination of asset sales and a series of debt service restructurings. Management has been successful in its efforts to increase the annual debt service budget in accordance with a long-term plan to restore reserves and projected fiscal 2023 net operating results are showing surplus results net of bond restructuring savings. Continued management of expenditures to align with changes in revenues and maintenance of unrestricted fund balance at levels in line with policy limits would support potential future upward rating movement.

The 'BBB' IDR and GO bond rating reflect Hamden's recently improved financial resilience to more adequate levels and its reliance on savings from bond restructurings to help pay for future increases in scheduled debt service, while avoiding substantial property tax increases. Full funding of the pension ADC was accomplished in fiscal 2021 for the first time in years, which Fitch views as a positive. Furthermore, Hamden's five-year statutorily required tax base revaluation resulted in a 7% yoy increase for fiscal 2022, providing much-needed new recurring revenues.

The town's long-term liabilities are elevated in part due to a history of pension underfunding and are further pressured from a very high other post-employment benefit (OPEB) liability. Proceeds from the asset sale that occurred last year will help mitigate the

With the issuance of the series 2023 refunding bonds the town will have completed its deficit mitigation and fund balance growth plan. Through a series of bond restructurings which resulted in upfront savings and higher debt service in later years, the town was able to eliminate its negative fund balance position, build up its liquidity and reserve position, and gradually increase its ability to accommodate escalating debt service in its budget beginning in fiscal 2025. With new management in place, the town's budget included less optimistic revenue assumptions and better expenses management contributing to more balanced operations projected in the current fiscal year. Fitch expects the town to continue a practice of adopting budgets with conservative or reasonable assumptions.

For fiscal 2023, management is projecting a general fund net operating surplus of \$14.6 million (5.3% of budget) which was derived from a combined \$6 million of positive expenditure and revenue variances plus upfront debt restructuring savings of \$8.6 million. These estimates are still preliminary. Higher revenues than anticipated is due to a lower budgeted tax collection rate leading to positive property tax revenues over budget and improved license, permit and fee revenues supported by permit fees associated with a large Quinnipiac University building project. Expense savings are being seen across most departments.

Management budgeted an approximate \$2.1 million increase in debt service to \$26 million, which was approximately \$8.7 million above its fiscal 2023 scheduled debt service, with the expected surplus to be used to build fund balance. These results, if realized, would lead to an estimated unrestricted general fund balance (committed, assigned and unassigned) of \$28.5 million or 10.3% of spending.

Fiscal 2022 results improved general fund reserves by \$21.6 million to \$27.8 million or 10% of spending. This was due to a net operating surplus of \$5.7 million (from bond restructuring savings), \$14.9 million of proceeds from the sale of a former elementary school and close to \$1 million from bond premiums. Proceeds from the sale of the school were designated as committed general funds in the fiscal 2022 audited financial report and then subsequently were moved to a separate capital non-recurring fund outside the general fund.

These results follow a fiscal 2021 \$9.6 million net operating surplus mostly due savings from a bond restructuring, which reversed a negative fund balance position, and improved unrestricted general fund reserves at fiscal end 2021 to \$7.3 million or 2.7% of spending.

The current restructuring achieved with the issuance of the series 2023 refunding bonds is estimated to lower annual debt service costs in fiscal 2024 by about \$8 million to \$22.8

million, while pushing debt service costs to outer years when existing debt service declines. Without this restructuring pro-forma debt service for fiscal 2024 would have increased by \$4.5 million to \$30.5 million. That said, the town's proposed budget reflects \$28.3 million for debt service in fiscal 2024 in line with its plan to ramp up to the pro-forma fiscal 2025 debt service of \$30 million.

During the fiscal 2023 budget process the town council approved a minimum 7% unassigned general fund balance plan with a target of 10%-12% of budget.

The fiscal 2023 budget of \$278 million is a 6% increase, about \$16 million, over the fiscal 2022 budget. The tax rate was increased by 3.68 mills, or 7%, to 56.12 mills. No American Rescue Plan Act (ARPA) funds were used to support the operating budget and the pension ADC was fully funded. Hamden's tax base improved by 2.1% to \$4.3 billion reflective of new development. The board of education has benefitted from annual increases in state educational aid associated with its designation as an Alliance School District and does so again in fiscal 2023, mitigating pressure on the town's general fund budget.

The Mayor's fiscal 2024 operating budget is \$287 million up 3.2% yoy and includes additional funding for education and public safety and increased pension and debt service costs. The budget is subject to final approval by town council during June.

## **CREDIT PROFILE**

Hamden's economic resource base largely reflects its position as a residential community. The median household income is slightly below that of the wealthy state. However, tax base performance has been somewhat weak prior to the most recent five-year property revaluation. The town's population has remained flat since 2010. Industry is clustered around healthcare, bioscience, and education, due to the town's proximity to a number of universities, including Yale University in nearby New Haven. Quinnipiac University is one of the town's largest employers and has roughly 7,400 undergraduate students.

## **Revenue Framework**

Hamden's primary source of revenues is the property tax, which typically approximates 80% of general fund budgeted revenues. Other key revenue sources for the town include state aid, the bulk of which is specifically dedicated for the operation of the town board of education (BOE).

Fitch expects the town's general fund revenues to remain fairly stagnant or to increase below the level of inflation in the foreseeable future absent policy action. The town's five-



year tax base revaluation effective Oct. 1, 2020 (for fiscal year 2022) was up 7.2% at \$4.2 billion and follows the 5% decline based on the five-year revaluation effective for fiscal 2017. The tax base experienced 2.1% growth from new development in fiscal 2023. Several new development projects could provide moderate growth depending on the pace of completion and housing values have experienced notable gains according to Zillow.com as housing sales activity has been robust.

The town's weak revenue performance was also impacted by prior years' contraction in state aid, the second largest component of general fund revenues, driven by the state's prior fiscal challenges. However, state aid revenues have improved moderately based on the state's biennial budget for fiscal years 2022 and 2023. State aid for the town's BOE, which is designated as an Alliance Districts (or low performers), has experienced growth compared to non-Alliance Districts and will also see moderate increases based on the state's proposed biennial budget.

General fund revenue growth has largely been supported by tax rate increases adopted by the town. The town has full legal control over its property tax levy and rate.

### **Expenditure Framework**

BOE spending, excluding state passthrough payments for teacher pension and medical insurance costs, consumed 36% of fiscal 2022 general fund spending. Medical and pension benefits for town and BOE employees accounted for another 32% of the budget followed by public safety expenditures at about 12%. Pro forma debt service after issuance of the series 2023 bonds grows from the budgeted \$26 million in fiscal 2023 to \$30 million by fiscal 2024.

Scheduled debt service payments have risen dramatically in the last several years, largely due to the issuance of \$125 million in GO pension obligation bonds (POBs) in 2015 and ongoing issuance of new money bonds to fund various governmental capital projects.

Fitch expects the town's overall spending needs will increase above the pace of the town's modest level of natural revenue growth. The combination of increased debt service and full funding of the ADC for the town-administered pension plan are key drivers of the town's rising costs. The fiscal 2021 budget included full funding of the pension ADC, a \$5 million increase from fiscal 2020, and full funding was made during for fiscal years 2022 and 2023 with more moderate increases.

Fixed carrying costs for debt service and retiree benefits for fiscal 2022 equaled an elevated 21% of total governmental spending. As noted above, the town's annual debt service obligations are scheduled to increase over the next few years before stabilizing in fiscal 2025.

Over the last few years, the town has successfully negotiated several changes to its pension plan and medical coverage. Pension changes include a reduction in the COLA cap for some employees and an increase in the employee contribution. For medical coverage, all labor groups now participate in a high-deductible health plan. Management continues to look for savings in health insurance options, which could positively impact future OPEB costs.

Union contracts are subject to arbitration, but a decision may be rejected by a two-thirds vote by the town's legislative body. A new arbitration panel would then be appointed by the state and their subsequent decisions would be required to take into consideration the financial capability of the employer. The town made cuts to full-time positions over the previous recession through layoffs, combining positions and privatizing certain services. The town has made new public safety hires since that time and is taking advantage of state and federal grant programs to support new community initiatives and mitigate expenses and reduce borrowing needs.

### **Long-Term Liability Burden**

Long-term liabilities for debt and Fitch-adjusted NPLs are estimated at a slightly elevated 20% of personal income. Fitch expects pension liability levels to be variable depending on market performance, while debt levels are expected to remain fairly level as management is currently anticipating only moderate future debt issuances. The 'a' assessment also reflects the town's very high, unfunded OPEB liability at \$627 million, or the equivalent of 16% of personal income.

The town maintains a single-employer pension plan that was closed to new hires July 1, 2007. All non-teacher hires since then participate in the state-operated Connecticut Municipal Employees Retirement System (CMERS). Teachers participate in the Connecticut State Teachers' Retirement System for which the town has no financial obligation. The town plan was severely underfunded due to a combination of poor investment results and years of underfunding of the ADC. To address this status the town issued \$125 million in POB's in 2015.

The combined NPL for the town plan and its proportionate share of CMERS was reported at \$323 million, with an asset to liabilities ratio of 50% measured as of June 30, 2022. The

Fitch-adjusted NPL (based on Fitch's standard 6% discount rate) was approximately \$396 million or 11% of personal income with an asset to liabilities ratio of 45%. As long as the POBs are outstanding the town must provide annual reporting to the state, including demonstrated funding of the pension ADC and an annual actuarial valuation of the pension plan.

### **Operating Performance**

The town has relied upon one-time savings from bond refundings to help subsidize operations notwithstanding actions to control growth in certain recurring operating expenditures. Hamden's negative financial position for fiscal 2020 worsened due to optimistic budget assumptions and declines in revenues due to the pandemic. Management raised revenues and imposed expenditure cuts the past few years and with use of federal grants and bond restructuring savings is has rebuilt reserve levels and improved liquidity.

Inherent budget flexibility is assessed as midrange largely due to the town's unlimited legal authority to increase its property tax revenues; expenditure flexibility is viewed more cautiously given the extent of spending measures implemented to offset growth in fixed costs. Outside of the general fund, the town continues to report moderate current fund deficits in its internal service funds on an aggregate basis.

In addition to the sources of information identified in Fitch's applicable criteria specified below, this action was informed by information from Lumesis.

### **REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING**

The principal sources of information used in the analysis are described in the Applicable Criteria.

### **ESG CONSIDERATIONS**

Unless otherwise disclosed in this section, the highest level of ESG credit relevance is a score of '3'. This means ESG issues are credit-neutral or have only a minimal credit impact on the entity, either due to their nature or the way in which they are being managed by the entity. For more information on Fitch's ESG Relevance Scores, visit [www.fitchratings.com/esg](https://www.fitchratings.com/esg)

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**APPLICABLE CRITERIA**

[U.S. Public Finance Tax-Supported Rating Criteria \(pub. 04 May 2021\) \(including rating assumption sensitivity\)](#)

## APPLICABLE MODELS

Numbers in parentheses accompanying applicable model(s) contain hyperlinks to criteria providing description of model(s).

FAST Econometric API - Fitch Analytical Stress Test Model, v3.0.0 (1)

## ADDITIONAL DISCLOSURES

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[Solicitation Status](#)

[Endorsement Policy](#)

## ENDORSEMENT STATUS

Hamden (CT)

EU Endorsed, UK Endorsed

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[US Public Finance](#)   [Infrastructure and Project Finance](#)   [North America](#)   [United States](#)



**Credit Highlights**

- S&P Global Ratings revised the outlook on its 'BBB+' rating on Hamden Town, Conn.'s general obligation (GO) debt to positive from stable.
- S&P Global Ratings also assigned its 'BBB+' rating to Hamden's roughly \$42.485 million series 2023 GO refunding bonds.
- At the same time, S&P Global Ratings affirmed its 'BBB+' rating on the town's existing GO debt.
- The outlook is positive.
- The outlook revision is due to improving fund balance and liquidity due partially to the recent debt restructuring and our expectation that this will continue without relying on onetime budget measures.

Hamden's full-faith-and-credit pledge of ad valorem taxes levied on taxable property within its borders secures the GO bonds.

Officials intend to use series 2023 bond proceeds to refund several maturities as part of the town's efforts to achieve structural balance while building reserves and liquidity. The town expects this to be the final debt restructuring as part of its fund-balance-growth plan. The bonds will also fund various town capital projects.

***Credit overview***

The rating reflects our view of Hamden's improving finances and approach to revenue and expenditure assumptions. Management implemented a comprehensive approach to developing revenue and expenditure projections and incorporating realistic revenue assumptions in its budget, which has led to improved budgetary performance and reserves.

The rating reflects our view of Hamden's:

- Stable economy, benefiting from its access to, and participation in, a broad, diverse New Haven-Milford metropolitan statistical area (MSA);
- Improving financial-management environment with standard financial-management policies, practices under our Financial Management Assessment (FMA) methodology and strong Institutional Framework score;
- Improving budgetary performance and reserves in-line with its fund-balance-growth plan; and
- Very weak debt-and-contingent-liability profile and large pension and other postemployment benefit (OPEB) obligations.

***Environmental, social, and governance***

Hamden's high property tax rate, which could present affordability challenges due to demographics and management's efforts to increase the tax levy to remedy persistent structural imbalance, is a social-risk factor in our analysis. We consider breaches of the town's information technology systems in 2020 and 2022 a governance-risk factor in our analysis; according to management, there was no financial effect on the town. Hamden is working with consultants to address information technology infrastructure weaknesses. We have evaluated environmental risk relative to Hamden's economy, financial measures, management, and debt-and-long-term-liability profile; we view it as neutral in our credit-rating analysis.

**Outlook**

The positive outlook reflects S&P Global Ratings' view of Hamden's improved budgeting practices, which has led to stabilized finances. The outlook also reflects S&P Global Ratings' expectation that the town will likely improve reserves during the next two years without relying on onetime budget measures, including pension deferrals, asset sales, or additional debt restructurings.

*Downside scenario*

We could lower the rating if Hamden were to experience budgetary pressure, resulting in decreased reserves and liquidity.

*Upside scenario*

We could raise the rating if Hamden were to achieve long-term structural balance, including supporting full fixed costs, and if reserves were to remain strong and sufficient to provide financial flexibility to mitigate high liabilities and growing debt-service costs.

**Credit Opinion***A stable economy, benefiting from its location in the broad, diverse MSA*

Hamden benefits from access to State Route 15 and Interstate 91, connecting residents to regional employment opportunities. Hamden's local economy and employment base centers on higher education, health care and assisted-living services, commercial retail, and manufacturing. Municipal government and the board of education, employing 1,337, are the community's leading employers, followed by:

- Quinnipiac University (850 employees),
- Arden House Health Care & Rehabilitation (300),
- Whitney Center (300), and
- American Automobile Assn. (250).

Hamden historically experienced modest year-over-year gains in its net taxable grand list and a primarily residential property tax base. However, due to recent efforts to attract new economic growth, the town has identified several new development and redevelopment projects that could provide stronger uplift to the net taxable grand list. It expects an upcoming property revaluation will show further grand list growth.

*A renewed emphasis on financial controls, fiscal planning, and adherence to adopted policies*

We view the town's recent need for debt restructurings as a sign of budgetary stress, which we reflect in our standard FMA. Hamden's new administration is working to institutionalize stronger financial controls and forward-looking financial-management policies, practices.

Management regularly monitors Hamden's budget performance with an ability to amend the budget, if necessary. Hamden maintains a five-year financial forecast, which it enacted in accordance with state statutes under the pension-deficit-funding plan. The town's rolling six-year capital-improvement plan identifies project costs for municipal and school projects. It reviews the capital plan annually and incorporates it into the budgeting process.

Hamden's investment-management policy restricts investments to certificates of deposits, repurchase agreements, and state-investment funds. Under its debt-management policy, carrying charges for capital investments cannot exceed 10% of the current fiscal year's budgeted expenditures, unless approved through binding referendum; noncapital-related borrowing cannot exceed 4% of the current fiscal year's budget.

As part of the fund-balance-restoration plan, Hamden approved a fund-balance policy to accumulate unassigned general fund balance equal to a minimum 7% of expenditures with a goal of targeting fund balance between 10% and 12%; the policy's purpose is to preserve finances, provide capital to meet cash-flow needs, and attempt to stabilize year-to-year revenue fluctuations.

The Institutional Framework score for Connecticut municipalities is strong.

*Improving finances, contributing to stronger reserves recently*

While audited financial statements showed breakeven operating results in prior fiscal years, Hamden was deferring annual pension costs, masking general fund performance on a generally accepted-accounting-principles basis. However, fiscal 2022 results produced a second consecutive general fund surplus that increased available reserves to more than \$12 million. The town also received \$14.8 million of additional funds from the sale of its middle school, which it has allocated toward a new dedicated capital reserve.

Officials report fiscal 2023 results to date compare well with the budget, supported by a reliance on property tax revenue and a continued approach to the use of onetime revenue. Property taxes represent the largest share of general fund revenue, and tax collections have remained strong. The county expects revenue to come in \$3 million overbudget due partially to higher-than-expected building-permit revenue and expenditures to be \$3 million underbudget, supported by savings in health-insurance costs over prior years. Savings associated with debt restructuring should bring the total surplus to \$14.6 million, which will bring reserves to more than \$26 million and more than the 7% target.

The fiscal 2024 budget totals \$287 million, an increase of 4% over fiscal 2023, including some new positions; the budget assumes a 98% tax collection rate and continues the town's conservative approach to revenue and expenditure assumptions. Hamden maintains a high millage rate relative to other municipalities, and it faces constraints to reduce expenditures due to service demands of the community. However, should costs or state funding gaps grow, increasing the tax levy may be difficult due to Hamden's already high mill rate; this pressure was a factor in determining the mill rate for the fiscal 2024 budget.

*A lack of additional debt plans, pension and OPEB liability pressure*

After this series 2023 issuance, Hamden will have \$308.8 million in debt outstanding. The restructuring provides \$5.5 million in savings in the upcoming fiscal year. The town has been budgeting nearly the full amount of debt service that would otherwise have been payable. While the town does not expect to issue additional restructuring debt, officials are considering additional issuances to support capital needs.

*Pension and OPEB highlights*

Annual pension and OPEB costs represent a large portion of expenditures (16%); we expect costs will likely increase, presenting a budgetary burden due to sizable unfunded liabilities.

Hamden is now paying the full amount of its actuarially determined contribution (ADC) toward its pensions, but it is also addressing the OPEB liability on a pay-as-you-go basis; due to claims volatility and medical-cost and demographic trends, this is likely to lead to escalating costs.

Hamden participates in:

- Hamden Public Employees' Retirement System (HPERS), which is 38.6% funded, with a \$294.6 million net pension liability;
- Connecticut Municipal Employees' Retirement System (CMERS), which is 68.7% funded, with a \$55.4 million net pension liability; and
- Hamden's single-employer health-care OPEB plan, which is a \$576 million net OPEB liability.

Hamden issued pension deficit funding bonds in fiscal 2015 that raised the system's funding to 36% in 2015 from 11% in 2014. The state required Hamden increase its ADC incrementally within six years. Although the town budgeted the full ADC in fiscal years 2019 and in 2020, it did not achieve the target until fiscal 2021, when it substantially increased the tax levy as part of the fund-balance-restoration plan.

HPERS is a single-employer system, administered solely for town employees. The plan fell short of our minimum-funding-progress metrics in 2021, meaning it is not making progress on the liability's unfunded portion. The 7% discount could lead to contribution volatility if market returns fall short of expectations. Hamden closed its plan to new participants; the plan is now primarily made up of pensioners, limiting Hamden's ability to share risk with employees and, therefore, placing contribution volatility squarely on the town. All new hires participate in CMERS, a state-administered, cost-sharing, multiple-employer plan.

Key Credit Metrics - Hamden Town - New Haven				
	Most recent	Historical information		
		2022	2021	2020
<b>Strong economy</b>				
Projected per capita EBI % of U.S.	107			
Market value per capita (\$)	100,473			
Population			60,629	60,967
County unemployment rate(%)			6.6	
Market value (\$000)	6,091,549	5,964,486	5,564,684	
Ten largest taxpayers % of taxable value	10.1			
<b>Adequate budgetary performance</b>				
Operating fund result % of expenditures		2.2	2.5	(3.2)
Total governmental fund result % of expenditures		2.6	2.3	(3.7)
<b>Adequate budgetary flexibility</b>				
Available reserves % of operating expenditures		4.9	2.4	(1.2)
Total available reserves (\$000)		12,924	6,542	(3,033)
<b>Very strong liquidity</b>				
Total government cash % of governmental fund expenditures		20	3	4
Total government cash % of governmental fund debt service		330	51	58
<b>Weak management</b>				
Financial Management Assessment	Standard			
<b>Very weak debt &amp; long-term liabilities</b>				
Debt service % of governmental fund expenditures		6.0	5.6	6.5
Net direct debt % of governmental fund revenue	104			
Overall net debt % of market value	5.1			
Direct debt 10-year amortization (%)	56			
Required pension contribution % of governmental fund expenditures		9.9		
OPEB actual contribution % of governmental fund expenditures		6.1		
<b>Strong institutional framework</b>				
EBI--Effective buying income. OPEB--Other postemployment benefits.				
Data points and ratios may reflect analytical adjustments.				

# FISCAL YEAR 2022-2023 YEAR-END PROJECTIONS

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Presented to the Finance Commission

By: The Town of Hamden Finance Department

7/18/2023



# **YEAR-END REVIEW**

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- The Closeout Process for FY 2022-2023
- Closeout Projections for FY 2023
- Preliminary Fund Balance Analysis
- Conclusion

# FY 2023 CLOSEOUT PROCESS

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- The Finance Department will be working with Department Heads and other Directors regarding the following:
  - Closing Purchase Orders. The Town created **over 2,798 in** FY 2023;
  - Paying off Invoices that were due June 30, 2023.
- The Finance Department has meetings set with the Town Auditor who is performing:
  - Financial testing;
  - Reviewing all accounts.
  - Testing AR/AP
  - The Audit is expected to be completed on-time December 31, 2023.



## FISCAL-YEAR 2022-2023 END OF THE YEAR PRELIMINARY ANALYSIS—REVENUE

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The Town is projecting total revenues to be \$283.0 million, an increase of \$5.1 million over the FY 2023 budgeted. The positive variance is made up of mostly taxes and departmental revenues. The Town is currently projecting the following:

- \$2.7 million in additional tax revenue.
  - This includes \$1.5 million in additional revenue for Motor Vehicle Taxes
- Other taxes includes include:
  - Back Taxes \$511K
  - Property Tax Liens \$374K
  - Current Taxes \$319K
- Licenses, permits and fees will be over budget. This includes approximately \$2 million additional revenue in the building department;
- 400K by other departmental revenue

## FISCAL-YEAR 2022-2023 END OF THE YEAR PRELIMINARY ANALYSIS—EXPENSE

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The Town's expenses are projected to come in at \$266.9 million, this is \$9.1 million under the FY 2023 Adopted budget. The largest savings, as anticipated, will be in the debt service line of \$8.6 million.

The Town is projecting to have savings in some of the accounts:

- Public Safety is projected to have at least \$1 million in projected savings;
- Medical Budget is projected to have \$2 million;
- Total project surplus for the Town without debt service is \$6 million. With the debt service the Town is projecting to save approximately \$14.6 million surplus.
- However, due to the nature of closeout Finance is projecting a range between \$12-\$14 million.
- **All of this is subject to the External Auditor's Review**

# YEAR-END FUND BALANCE PROJECTION

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- FY 2020-2021-The Fund Balance was \$6,542,143
- FY 2021-2022-The Fund Balance was \$6,381,643
- The Total Net Fund Balance for Year-Ending FY 2021-2022 was \$12.9 million

Finance is **PROJECTED** the FY 2022-2023 Year to close with a \$12.0 million surplus

- Projected Fund-Balance for Fiscal Year Ending 2023 is estimated to be \$20-\$24 million.

## CONCLUSION:

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- Year Ending Revenue is projected to equal \$281.1 million;
- Year Ending Expense is projected to equal \$266.9 million;
  - A difference of \$14.2 million,
- The Town is projecting a favorable audit for FY 2023.
- The Town is also in FY 2022-2023 is projecting a favorable Fund Balance.

## Tiers Designation Eligibility Report

**Municipality:**

**Town of Hamden**

**Date:**

**7/25/2023**

#	Criteria	Yes/No	Comment
1	A negative fund balance percentage	No	
2	Reported a fund balance percentage of less than 5% in the three immediately preceding fiscal years	No	Total fund balance % as of 6/30/2022 was 10.6% but falls to 4.8% when measuring the unassigned fund balance.
3	Reported an operating deficit the two immediately preceding fiscal years and reported a fund balance percentage of less than five percent for the immediately preceding fiscal year.	No	General Fund, operating surplus of \$21.6 million reported for FY 2021-22. \$14.9 million of the General Fund surplus is as a result of the sale of Wintergreen School.
4	Issued tax or revenue anticipation notes in the three immediately preceding fiscal years to meet cash liquidity	No	Tax anticipation notes last issued in FY 2019-20.
5	The municipality has not filed its annual audit report within twelve months of the fiscal year end	No	6/30/2022 audit report submitted 1/4/2023.
6	The current annual audit includes one or more material or significant audit findings that were reported in the annual audits of the two previous fiscal years	No	First Year FY 2022 Federal Single Audit finding: CDBG program.  Financial statement finding 21-01 from 6/30/21 audit report was not repeated in the 6/30/22 report.
7	Received a bond rating below A from a bond rating agency	Yes	Moody's: Baa3 / Outlook stable  S&P: BBB+ / Outlook revised to positive from stable in May, 2023  Fitch: BBB / Outlook revised to positive from stable in May, 2023

# of Criteria Met:

1



# HAMDEN

	Fiscal Years End				
	2021	2020	2019	2018	2017
<b>Economic Data</b>					
Population (State Dept. of Public Health)	60,923	61,065	60,556	60,940	61,284
School Enrollment (State Education Dept.)	6,226	6,360	6,304	6,334	6,345
Bond Rating (Moody's, as of July 1)	Baa3	Baa3	Baa2	Baa2	Baa1
Unemployment (Annual Average)	5.4%	6.9%	3.3%	3.6%	4.0%
<b>Grand List Data</b>					
Equalized Net Grand List	\$5,946,027,117	\$5,946,966,633	\$5,741,256,859	\$5,598,845,330	\$5,521,880,061
Equalized Mill Rate	33.59	31.55	31.88	30.66	31.64
Net Grand List	\$3,898,588,859	\$3,870,450,238	\$3,874,828,212	\$3,863,190,694	\$3,861,126,897
Mill Rate - Real Estate/Personal Property	51.98	48.86	47.96	45.26	45.36
Mill Rate - Motor Vehicle	45.00	45.00	45.00	37.00	37.00
<b>Property Tax Collection Data</b>					
Current Year Adjusted Tax Levy	\$199,717,630	\$187,653,219	\$183,018,517	\$171,637,311	\$174,691,530
Current Year Tax Collection %	98.1%	98.2%	98.5%	98.4%	97.0%
Total Taxes Collected as a % of Total Outstanding	95.8%	95.2%	95.9%	96.0%	95.1%
<b>Operating Results - General Fund</b>					
Property Tax Revenues	\$199,707,498	\$187,504,800	\$184,704,367	\$171,784,671	\$172,050,778
Intergovernmental Revenues	\$66,956,305	\$56,055,102	\$58,390,585	\$53,510,556	\$55,444,646
Total Revenues	\$274,813,272	\$251,506,897	\$252,843,159	\$234,248,326	\$235,167,120
Total Transfers In From Other Funds	\$0	\$743,827	\$178,238	\$3,342,938	\$2,233,583
<b>Total Revenues and Other Financing Sources</b>	<b>\$277,676,005</b>	<b>\$252,250,724</b>	<b>\$253,199,663</b>	<b>\$240,256,846</b>	<b>\$238,293,382</b>
Education Expenditures	\$118,060,357	\$111,773,244	\$114,506,224	\$105,137,150	\$103,125,849
Operating Expenditures	\$150,040,673	\$144,741,124	\$138,186,602	\$136,629,656	\$135,150,471
Total Expenditures	\$268,101,030	\$256,514,368	\$252,692,826	\$241,766,806	\$238,276,320
Total Transfers Out To Other Funds	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures and Other Financing Uses</b>	<b>\$268,101,030</b>	<b>\$256,514,368</b>	<b>\$252,692,826</b>	<b>\$241,766,806</b>	<b>\$238,276,320</b>
<b>Net Change in Fund Balance</b>	<b>\$9,574,975</b>	<b>-\$4,263,644</b>	<b>\$506,837</b>	<b>-\$1,509,960</b>	<b>\$17,062</b>
<b>Fund Balance - General Fund</b>					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$743,827	\$0	\$0	\$781,560
Committed	\$743,828	\$0	\$0	\$0	\$1,003,034
Assigned	\$0	\$0	\$0	\$0	\$0
Unassigned	\$6,542,143	-\$3,032,831	\$1,974,640	\$1,467,803	\$1,193,169
<b>Total Fund Balance (Deficit)</b>	<b>\$7,285,971</b>	<b>-\$2,289,004</b>	<b>\$1,974,640</b>	<b>\$1,467,803</b>	<b>\$2,977,763</b>
<b>Debt Measures</b>					
Net Pension Liability	\$311,577,890	\$334,841,874	\$328,622,862	\$306,205,239	\$303,401,214
Bonded Long-Term Debt	\$307,975,000	\$294,205,000	\$298,180,000	\$299,190,000	\$285,690,000
Annual Debt Service	\$16,181,643	\$18,278,026	\$16,400,237	\$20,894,837	\$21,737,526

**Town of Plymouth**  
**Update – August 2023**

ARPA Funds

An ad hoc Committee has been established to oversee the ARPA Funds. The ARPA Committee consists of 2 Town Council members, 2 Board of Finance members, The Mayor and a town citizen.

Currently, \$1,082K of ARPA funds were expended for various projects. Twenty-eight (28) projects were approved by the ARPA Committee, Board of Finance and the Town Council with a total budget of \$2,703,830. See attached detail.

Finance Office Staffing

The Finance Office currently consists of the Director of Finance, a full-time staff accountant and a full-time Payroll/Accounts Payable Clerk. The temporary accountant ended his assignment on April 19<sup>th</sup>. An additional full-time staff accountant was approved in the FY2024 budget. The position was posted on Indeed and the Director of Finance is currently in the process of screening candidates. Several candidates were identified for an initial phone interview.

FY2023 Tax Collection Rates

The Tax Collection Rates for the period July 1, 2022 – June 30, 2023, were as follows:

Current Property Taxes	99.37%
Current Motor Vehicles	87.51%
Current Personal Property	97.63%
Prior Year Taxes	111.62%
Interest & Liens	115.32%
Motor Vehicle Supp	92.75%
Total Tax Collection	98.01%

FY2023 Audit

All cash receipts are recorded through June 2023 and bank reconciliations are up to date through May 2023. The auditors will do their preliminary field work the week of August 7<sup>th</sup>, 2023 and start their final field work for FY2023 Audit in early October and we anticipate completion of the FY2023 Financial Statements by December 31, 2023.

FY2022 Management Letter Corrective Action

Bank reconciliations are done on a timely basis now. They are complete through May, 2023 and currently working on June, 2023 bank reconciliations.

All Town and BOE required journal entries for the FY2023 Audit will be completed prior to commencement of final fieldwork.

#### Other Fiscal Related Matters

The Town is working on documenting purchasing, Extra Duty Fund and Parks & Recreation Revolving Fund policies.



**Plymouth**  
**June 30, 2022 Audit Results**

**See Separate Document**

**TOWN OF PLYMOUTH, CONNECTICUT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section II – Financial Statement Findings***

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**2022-001**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition**

Material restatements were required to beginning balances of fund balance and net position due to land held for resale was not properly reconciled in prior years and not shown on fund level.

**Criteria**

Management is responsible for the design, implementation and maintenance of internal controls relevant to the preparation and fair presentation of financial statements.

**Context**

Assets held for sale beginning balances were overstated due to a lack of recalculation. In addition, assets held for sale were not recorded in appropriate fund.

**Effect**

Without adequate controls, balances could be materially misstated.

**Cause**

Lack of recalculation of final balances along with not recorded land held for resale in appropriate fund.

**Repeat Finding**

No

**Recommendation**

We recommend the Town implement policies and procedures to ensure systems are all being properly utilized.

**Views of Responsible Officials and Planned Corrective Actions**

Town is now aware of recalculations needed along with recording activity in appropriate fund and this as a non-recurring event.

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***Section III – Findings and Questioned Costs – State Financial Assistance***

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Our audit did not disclose any matters required to be reported in accordance with the State Single Audit Act.



Board of Finance  
Town of Plymouth, Connecticut

In planning and performing our audit of the financial statements of Town of Plymouth, Connecticut (the Town) as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

However, during our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses and other matters that are opportunities to strengthen your internal control and improve the efficiency of your operations. Our comments and suggestions regarding those matters are summarized below.

This letter should be read in conjunction with our report on Internal Control over Financial Reporting and on Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated May 30, 2023. This letter does not affect our report on the financial statements dated May 30, 2023, nor our internal control communication dated May 30, 2023.

#### **Bank Reconciliation – Timeliness**

During the audit, we noted the Town bank reconciliations were not completed in a timely manner.

#### ***Recommendation:***

We recommend the Town reconcile cash balances monthly between the bank and the general ledger.

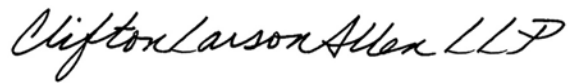
#### **General Ledger Maintenance**

During the audit we noted that various client journal entries were needed after the commencement of final fieldwork. This included Cafeteria and Educational Grants Fund which needed numerous entries to ensure all accounts were in agreement to the Board of Education records.

#### ***Recommendation:***

We recommend the Town and Board of Education complete all required journal entries prior to the commencement of final fieldwork.

This communication is intended solely for the information and use of management, the board of finance, and others within the entity, and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The script is cursive and fluid, with the letters connected in a continuous line.

**CliftonLarsonAllen LLP**

West Hartford, Connecticut  
May 30, 2023



## **Town of Plymouth Finance Department**

80 Main Street  
Terryville, CT 06786  
Phone: (860) 585-4008 Fax: (860) 585-4015  
Grace Zweig – Director of Finance  
[gzweig@plymouthct.us](mailto:gzweig@plymouthct.us)

### **SINGLE AUDIT CORRECTIVE ACTION PLAN** For the Fiscal Year Ended June 30, 2022

#### **To Government Officials:**

#### **SINGLE AUDIT FINDINGS:**

##### **Finding 2022-001**

General Ledger Maintenance

##### **Description of Finding**

Material journal entries required to correct account balances.

##### **Statement of Concurrence or Nonconcurrence**

The Town concurs.

##### **Corrective Action**

Town is now aware of recalculations needed along with recording activity in appropriate fund and this as a non-recurring event.

##### **Name of Contact Person**

Grace Zweig, Director of Finance

##### **Projected Completion Date**

5/30/2023

**TOWN OF PLYMOUTH  
GENERAL FUND REVENUE/EXPENDITURES SUMMARY  
AS OF 6/30/2023**

	ORIGINAL BUDGET	AMENDED BUDGET	YTD ACTUAL	ENCUMBR	YTD WITH ENCUMBR	YTD REMAINING	% REMAINING	PROJECTED 6/30/2023		
								Amended Budget	Projected 6/30/2023	Variance Pos/(Neg)
REVENUES BY SOURCE										
Current Real Estate Taxes	(25,955,329)	(25,955,329)	(26,125,498)	-	(26,125,498)	170,169	-0.66%	(25,955,329)	(26,125,498)	170,169
Current Personal Property Taxes	(1,531,866)	(1,531,866)	(1,490,457)	-	(1,490,457)	(41,408)	2.70%	(1,531,866)	(1,531,866)	-
Current Motor Vehicle Taxes	(4,221,690)	(4,221,690)	(3,667,101)	-	(3,667,101)	(554,588)	13.14%	(4,221,690)	(4,221,690)	-
Supplemental MV Taxes	(425,000)	(425,000)	(379,059)	-	(379,059)	(45,941)	10.81%	(425,000)	(425,000)	-
Prior Years Taxes	(475,000)	(475,000)	(501,521)	-	(501,521)	26,521	-5.58%	(475,000)	(500,000)	25,000
Interest & Liens	(260,000)	(260,000)	(276,903)	-	(276,903)	16,903	-6.50%	(260,000)	(277,000)	17,000
Local and Telephone PILOT	(37,500)	(37,500)	(39,693)	-	(39,693)	2,193	-5.85%	(37,500)	(39,700)	2,200
Charges for Services	(375,100)	(375,100)	(559,854)	-	(559,854)	184,754	-49.25%	(375,100)	(560,000)	184,900
State Grants/Intergovernmental	(9,885,649)	(9,885,649)	(12,534,789)	-	(12,534,789)	2,649,140	-26.80%	(9,885,649)	(12,535,000)	2,649,351
Investment and Misc Income	(105,000)	(37,500)	(463,777)	-	(463,777)	426,277	-1136.74%	(37,500)	(464,000)	426,500
Miscellaneous Grants	-	-	(3,501)	-	(3,501)	3,501		-	0	-
Appropriation of Fund Balance	-	-	-	-	-	-		-	0	-
Operating Transfers In	-	-	-	-	-	-		-	0	-
TOTAL REVENUES	(43,272,133)	(43,204,633)	(46,042,154)	-	(46,042,154)	2,837,521	-6.57%	(43,204,633)	(46,679,753)	3,475,120
EXPENDITURES BY DEPARTMENT										
Town Council	5,575	5,575	4,458	-	4,458	1,117	20.04%	5,575	4,458	1,117
Mayor	158,379	158,379	171,489	-	171,489	(13,110)	-8.28%	158,379	172,000	(13,621)
Comptroller	305,233	305,233	295,109	-	295,109	10,124	3.32%	305,233	300,000	5,233
Board of Finance	166,700	158,500	80,648	-	80,648	77,852	49.12%	158,500	140,000	18,500
Tax Assessor	106,000	106,000	84,159	1,816	85,975	20,025	18.89%	106,000	106,000	-
Board of Assessment Appeals	500	500	1,850	-	1,850	(1,350)	-269.90%	500	1,850	(1,350)
Tax Collector	84,383	84,383	86,719	2,425	89,143	(4,760)	-5.64%	84,383	87,000	(2,617)
Treasurer	3,600	3,600	3,600	-	3,600	-	0.00%	3,600	3,600	-
Legal	74,200	74,200	66,875	-	66,875	7,325	9.87%	74,200	74,200	-
Human Resources	44,000	44,000	50,006	-	50,006	(6,006)	-13.65%	44,000	50,000	(6,000)
Central Supply	151,478	149,478	151,468	6,053	157,521	(8,043)	-5.38%	149,478	158,000	(8,522)
Clerical Office Staff	147,750	147,750	146,396	718	147,113	637	0.43%	147,750	147,000	750
Town Clerk	134,273	134,273	129,798	4,759	134,557	(284)	-0.21%	134,273	134,000	273
Registrar of Voters	72,785	72,785	47,652	45	47,696	25,089	34.47%	72,785	60,000	12,785
Planning and Zoning	148,028	150,028	146,311	-	146,311	3,717	2.48%	150,028	147,000	3,028
Zoning Board of Appeals	3,050	3,050	1,404	658	2,062	988	32.40%	3,050	2,000	1,050
Employee Benefits	3,531,233	3,531,233	3,151,623	-	3,151,623	379,611	10.75%	3,531,233	3,531,233	0
Property & Casualty Insurance	1,143,215	1,143,215	1,085,788	-	1,085,788	57,427	5.02%	1,143,215	1,143,215	(0)
Historic Properties	3,000	3,000	766	-	766	2,234	74.46%	3,000	3,000	-
Probate	6,715	6,715	6,715	-	6,715	-	0.00%	6,715	6,715	-
Economic Development	31,810	31,810	42,686	80	42,766	(10,956)	-34.44%	31,810	43,000	(11,190)
Wetlands/Conservation	5,075	5,075	4,101	300	4,401	674	13.29%	5,075	5,075	-
Special Services	13,700	13,700	11,027	-	11,027	2,673	19.51%	13,700	13,700	-
GENERAL GOVERNMENT	6,340,682	6,332,482	5,770,647	16,852	5,787,499	544,983		6,332,482	6,333,046	(564)
Police	2,779,456	2,779,456	2,608,057	18,167	2,626,224	153,232	5.51%	2,779,456	2,779,456	-
Animal Control	54,594	54,594	45,789	85	45,874	8,720	15.97%	54,594	54,594	-
Communications	334,607	334,607	292,516	-	292,516	42,091	12.58%	334,607	334,607	-
Fire Department	271,070	271,190	275,954	18,712	294,666	(23,476)	-8.66%	271,190	295,000	(23,810)
Terryville Station	20,650	20,650	30,926	-	30,926	(10,276)	-49.76%	20,650	31,000	(10,350)
Plymouth Station	25,400	25,400	27,398	-	27,398	(1,998)	-7.87%	25,400	27,500	(2,100)
Fall Mountain Station	14,100	13,980	12,389	-	12,389	1,591	11.38%	13,980	13,980	-
Ambulance Corps	56,921	56,921	64,160	-	64,160	(7,239)	-12.72%	56,921	65,000	(8,079)
Fire Marshal	85,125	85,125	85,757	11	85,767	(642)	-0.75%	85,125	85,800	(675)

PROJECTED 6/30/2023

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**TOWN OF PLYMOUTH**  
**FISCAL YEAR**  
**JULY 1, 2023 - JUNE 30, 2024**



**ORIGINAL BUDGET**  
**AS ADOPTED BY REFERENDUM**  
**APRIL 29, 2023**



# FY 2023-2024 BUDGET

	Grand List	Collection Rate	Grand List Adj for Collections
Motor Vehicle Grand List	128,902,940	94.00%	121,168,764
Personal Property Grand List	50,055,719	95.00%	47,552,933
Real Estate Grand List	736,807,920	98.40%	725,018,993
<b>Total Grand List</b>	<b>915,766,579</b>		<b>893,740,690</b>

Proposed Mill Rate 37.70

Gross Tax Dollars - Real Estate	27,329,662
Gross Tax Dollars - Personal Property	1,792,512
Gross Tax Dollars - Motor Vehicles	3,933,138
<b>Total Gross Tax Dollars</b>	<b>33,055,313</b>

Less: Elderly & Totally Disabled Homeowners' Tax Credit Program	(85,543)
Firefighter/Ambulance Exemption	(100,003)
Veterans Exemption	(4,851)

Budgeted Tax Revenue - Real Estate	27,139,264
Budgeted Tax Revenue - Personal Property	1,792,512
Budgeted Tax Revenue - Motor Vehicles	3,933,138
<b>Total Budgeted Tax Revenue</b>	<b>32,864,915</b>

## MILL RATE CALCULATION

	Grand List	Collection Rate	Grand List Adj for Collections
Motor Vehicle Grand List	128,902,940	94.00%	121,168,764
Personal Property Grand List	50,055,719	95.00%	47,552,933
Real Estate Grand List	736,807,920	98.40%	725,018,993
<b>Total Grand List</b>	<b>915,766,579</b>		<b>893,740,690</b>

Total Expenses = Net Revenue Needed	44,817,816	44,817,816
MV Tax Revenue \$128,902,940 @ 94% collection rate & MV Mill Rate Tax Cap 32.46	(3,933,138)	(3,933,138)
Personal Property Revenue \$50,055,719 @ 95% collection rate		(1,792,512)
Revenues from Other Sources	(11,952,901)	(11,952,901)
<b>Net Tax Revenue Needed</b>	<b>28,931,777</b>	<b>27,139,264</b>
Addback Exemptions	190,398	190,398
<b>Gross Tax Dollars Needed - Total Real Estate</b>	<b>29,122,175</b>	<b>27,329,662</b>

FY 2024 Proposed Mill Rate 37.70

FY 2023 Mill Rate 36.32

Mill Rate Increase/(Decrease) 1.38

# FY 2023-2024 BUDGET

	2024 Budget	2023 Budget	Difference	% Change
Total Municipal Expenditures (1)	18,106,045	17,500,371	605,672	3.46%
Total Board of Education	26,150,292	25,074,985	1,075,307	4.29%
Capital & N/R Exp.	561,479	696,777	(135,298)	-19.42%
<b>Total Expenditures</b>	<b>44,817,816</b>	<b>43,272,133</b>	<b>1,545,683</b>	<b>3.57%</b>
Real Estate Tax Revenue	27,139,264	25,985,329		
Personal Property Tax Revenue	1,792,512	1,531,866		
MV Tax Revenue	3,933,138	4,221,690		
Total Tax Revenue	32,864,915	31,738,885	1,126,030	3.55%
Other Revenues	11,952,901	11,533,248	419,653	3.64%
<b>Total Revenue</b>	<b>44,817,816</b>	<b>43,272,133</b>	<b>1,545,683</b>	<b>3.57%</b>

(1) Capital	(135,298)
Debt Service	(69,856)
Other Municipal	1,750,837
	<u>1,545,683</u>

**FY 2023-2024 ESTIMATED GENERAL FUND REVENUE**

Description	FY2022 Actual	FY 2023 Budget	FY 2023 Amended Budget	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
						\$ Change	% Change
TAXES							
Current Real Estate Taxes	25,034,146	25,985,329	25,985,329	27,139,264	27,139,264	1,153,936	4.44%
Current Motor Vehicle Taxes	3,787,843	4,221,690	4,221,690	3,933,138	3,933,138	(288,552)	-6.83%
Current Personal Property Taxes	1,573,476	1,531,866	1,531,866	1,792,512	1,792,512	260,647	17.02%
Prior Years Taxes	443,332	475,000	475,000	450,000	450,000	(25,000)	-5.26%
Interest & Liens	244,121	260,000	260,000	250,000	250,000	(10,000)	-3.85%
Supplemental Motor Vehicle Taxes	522,200	425,000	425,000	410,000	410,000	(15,000)	-3.53%
Grant - Motor Vehicle Property Tax	908,219	-	-	554,172	554,172	554,172	100.00%
Aircraft Registrations	450	450	450	450	450	-	0.00%
60 Day GAAP Adjustment	-	-	-	-	-	-	0.00%
Collection Agency Fees	28,477	-	-	-	-	-	0.00%
Tax Refunds	(68,775)	(30,000)	(30,000)	(30,000)	(30,000)	-	0.00%
Tax Clearing	(25,631)	-	-	-	-	-	0.00%
PILOT- Ret. Community	21,295	17,500	17,500	17,500	17,500	-	0.00%
PILOT-Housing Authority	-	5,000	5,000	5,000	5,000	-	0.00%
PILOT-Telephone Access	15,670	15,000	15,000	18,073	18,073	3,073	20.49%
TOTAL TAXES	32,484,823	32,906,834	32,906,834	34,540,110	34,540,110	1,633,276	5.29%
DEPARTMENT REVENUES							
Foreclosure Sale Proceeds	65,954	-	-	-	-		
Town Clerks Office	276,392	209,000	209,000	235,000	235,000	26,000	12.44%
Planning & Zoning	12,384	9,500	9,500	10,000	10,000	500	5.26%
Zoning Bd of Appeals	715	1,500	1,500	1,000	1,000	(500)	-33.33%
Fire Marshals Office	1,590	750	750	1,250	1,250	500	66.67%
Police Department	28,219	31,650	31,650	27,150	24,150	(7,500)	-23.70%
Public Directors Office	53,960	28,250	28,250	36,250	36,250	8,000	28.32%
Wetlands/Conservation	960	500	500	500	500	-	0.00%
Building Department	148,048	90,000	90,000	108,000	108,000	18,000	20.00%
Terryville Library	82	2,500	2,500	-	-	(2,500)	-100.00%
Recreation Services	38,272	1,000	1,000	1,500	1,500	500	50.00%
TOTAL DEPARTMENT REVENUES	626,576	374,650	374,650	420,650	417,650	43,000	11.48%
GOVERNMENT GRANTS							
PILOT Pequot	33,955	33,955	33,955	33,955	33,955	-	0.00%
Federal Government PILOT-Federal	7,468	-	-	-	-	-	0.00%
PILOT-State Property	-	12,695	12,695	7,721	7,721	(4,974)	-39.18%
Veterans Exemptions	6,279	6,660	6,660	6,660	6,660	-	0.00%
Disability Exemption	2,680	2,500	2,500	2,500	2,500	-	0.00%
ECS Grant	9,778,479	9,802,121	9,802,121	9,700,783	9,700,783	(101,338)	-1.03%
Out Placement-Excess Cost	360,000	573,532	573,532	-	-	(573,532)	-100.00%
Out Placement-Excess Cost - transfer to BOE	(360,000)	(573,532)	(573,532)	-	-	573,532	-100.00%
Adult Education	-	8,431	8,431	9,150	9,150	719	8.53%
State Grants Dial A Ride	-	19,287	19,287	19,287	19,287	-	0.00%
State Grants - Miscellaneous	286,192	-	-	-	-	-	0.00%
Municipal Stabilization Grant	-	-	-	-	-		
TOTAL GOVERNMENT GRANTS	10,115,054	9,885,649	9,885,649	9,780,056	9,780,056	(105,593)	-1.07%

**FY 2023-2024 ESTIMATED GENERAL FUND REVENUE**

Description	FY2022 Actual	FY 2023 Budget	FY 2023 Amended Budget	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
						\$ Change	% Change
OTHER REVENUE							
Judicial Refunds	-	5,000	5,000	-	-	(5,000)	-100.00%
Investment Income	15,277	35,000	35,000	15,000	15,000	(20,000)	-57.14%
WPCA Insurance Reimbursement	69,700	65,000	65,000	65,000	65,000	-	0.00%
Insurance Reimbursements	-	-	-	-	-	-	0.00%
Miscellaneous	98,224	-	-	-	-	-	0.00%
Miscellaneous Grants	-	-	-	-	-	-	0.00%
Cancellation of Prior Year Encumbrances	-	-	-	-	-	-	0.00%
Cancellation of Prior Year Encumbrances-BOF	-	-	-	-	-	-	0.00%
TOTAL OTHER REVENUE	183,201	105,000	105,000	80,000	80,000	(25,000)	-22.69%
OTHER FINANCING SOURCES							
Operating Transfers In	74,070	-	-	-	-	-	0.00%
Allocation of Fund Balance	290,000	-	-	-	-	-	0.00%
TOTAL OTHER FINANCING SOURCES	364,070	-	-	-	-	-	0.00%
TOTAL REVENUES	43,773,725	43,272,133	43,272,133	44,820,816	44,817,816	1,545,683	3.57%

**FY 2023-2024 ESTIMATED GENERAL FUND EXPENDITURES**

Dept	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Amend Budget	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
								\$ Change	% Change
4103	Town Council	4,179	5,575	5,575	5,575	5,575	5,575	-	0.00%
4109	Mayor	149,142	158,379	158,379	162,727	162,727	165,727	7,348	4.64%
4121	Comptroller	315,078	305,233	305,233	387,500	386,750	386,750	81,517	26.71%
4127	Board of Finance	77,085	166,700	158,500	166,700	146,700	146,700	(20,000)	-12.00%
4131	Assessor	70,853	106,000	106,000	107,500	107,500	107,500	1,500	1.42%
4132	Board of Assessment Appeals	73	500	500	1,800	1,800	1,800	1,300	260.00%
4135	Tax Collector	82,231	84,383	84,383	90,338	89,140	89,140	4,757	5.64%
4137	Treasurer	3,600	3,600	3,600	3,600	3,600	3,600	-	0.00%
4139	Legal Services	59,993	74,200	74,200	98,500	98,500	98,500	24,300	32.75%
4141	Human Resources	46,557	44,000	44,000	45,000	45,000	45,000	1,000	2.27%
4143	Central Supply	168,444	151,478	151,478	154,978	159,978	159,978	8,500	5.61%
4145	Clerical Office	169,720	147,750	147,750	150,853	151,123	151,123	3,373	2.28%
4147	Town Clerk	122,040	134,273	134,073	139,998	134,800	134,800	527	0.39%
4149	Registrars	39,141	72,785	72,785	81,080	74,080	74,080	1,295	1.78%
4153	Land Use	135,279	148,028	148,028	178,932	154,022	161,227	13,199	8.92%
4155	Zoning Board of Appeals	605	3,050	3,050	4,250	2,250	2,250	(800)	-26.23%
4156	Employee Benefits	3,109,701	3,531,233	3,531,233	3,556,315	3,538,241	3,538,241	7,007	0.20%
4157	Property & Casualty Insurance	1,046,355	1,143,215	1,143,215	1,316,119	1,316,119	1,316,119	172,904	15.12%
4159	Historic Properties	500	3,000	3,000	3,000	3,000	3,000	-	0.00%
4161	Probate	7,025	6,715	6,715	8,155	8,155	8,155	1,440	21.44%
4163	Wetlands/Conservation	2,477	5,075	5,075	10,250	4,400	4,400	(675)	-13.30%
4173	Economic Development	13,305	31,810	31,810	40,560	34,960	34,960	3,150	9.90%
4199	Special Services	10,631	13,700	13,700	13,700	11,700	11,700	(2,000)	-14.60%
<b>GENERAL GOVERNMENT</b>		<b>5,634,015</b>	<b>6,340,682</b>	<b>6,332,282</b>	<b>6,727,430</b>	<b>6,640,120</b>	<b>6,650,325</b>	<b>309,643</b>	<b>4.88%</b>
420101	Police	2,538,278	2,779,456	2,779,456	3,015,085	2,895,154	2,911,154	131,698	4.74%
420102	Animal Control	40,597	54,594	54,594	57,250	55,750	55,750	1,156	2.12%
420103	Communications	301,243	334,607	334,607	402,994	404,494	407,094	72,487	21.66%
420301	Fire Department	247,795	271,070	271,070	307,570	305,570	305,570	34,500	12.73%
420302	Fire - Terryville Station	23,481	20,650	20,650	20,650	20,650	20,650	-	0.00%
420303	Fire - Plymouth Station	23,355	25,400	25,400	25,400	25,400	25,400	-	0.00%
420304	Fire - Fall Mountain Station	12,050	14,100	14,100	14,100	14,100	14,100	-	0.00%
4209	Ambulance	61,785	56,921	56,921	62,350	62,350	62,350	5,429	9.54%
4219	Fire Marshal	76,248	85,125	85,125	92,034	89,152	89,152	4,027	4.73%
4223	Emergency Management	94,324	51,310	51,310	50,910	50,910	50,910	(400)	-0.78%
<b>PUBLIC SAFETY</b>		<b>3,419,155</b>	<b>3,693,233</b>	<b>3,693,233</b>	<b>4,048,343</b>	<b>3,923,530</b>	<b>3,942,130</b>	<b>248,897</b>	<b>6.74%</b>
4301	Public Works Director	141,597	99,500	99,500	102,700	102,700	102,700	3,200	3.22%
4303	Highway	675,448	766,021	766,021	835,208	833,708	833,708	67,687	8.84%
4307	Snow Removal	370,180	365,250	365,250	365,250	330,250	330,250	(35,000)	-9.58%
4313	Maintenance Garage	445,815	507,037	507,037	527,200	520,200	520,200	13,163	2.60%
4317	Transfer Station	573,932	686,408	686,408	690,451	690,451	690,451	4,043	0.59%
4329	Utilities	477,766	504,000	504,000	509,000	509,000	509,000	5,000	0.99%
4331	Town Hall	178,887	208,677	208,677	232,214	192,500	192,500	(16,177)	-7.75%
4332	Facilities	60,768	185,250	80,000	81,900	236,875	236,875	51,625	27.87%
4341	Building Inspector	90,038	79,556	89,556	93,904	80,904	80,904	1,348	1.69%
<b>PUBLIC WORKS &amp; BUILDING</b>		<b>3,014,431</b>	<b>3,401,699</b>	<b>3,306,449</b>	<b>3,437,827</b>	<b>3,496,588</b>	<b>3,496,588</b>	<b>94,889</b>	<b>2.79%</b>
4403	Public Health Services	64,414	64,373	64,373	64,707	64,707	64,707	334	0.52%
4406	Elderly Transportation	32,743	32,500	32,500	35,000	35,000	35,000	2,500	7.69%
4427	Human Services	54,457	62,879	62,879	67,017	67,017	67,017	4,138	6.58%
<b>HEALTH AND SOCIAL SERVICES</b>		<b>151,615</b>	<b>159,752</b>	<b>159,752</b>	<b>166,724</b>	<b>166,724</b>	<b>166,724</b>	<b>6,972</b>	<b>4.36%</b>

FY 2023-2024 ESTIMATED GENERAL FUND EXPENDITURES

Dept	Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Amend Budget	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
								\$ Change	% Change
4501	Terryville Library	422,943	472,128	472,128	484,239	484,239	484,239	12,111	2.57%
LIBRARIES		422,943	472,128	472,128	484,239	484,239	484,239	12,111	2.57%
450601	Parks	197,783	47,100	115,580	48,915	48,915	48,915	1,815	3.85%
450602	Recreation	-	60,231	59,251	61,435	61,435	61,435	1,204	100.00%
PARKS AND RECREATION		197,783	107,331	174,831	110,350	110,350	110,350	3,019	2.81%
4700	BOARD OF EDUCATION	24,832,769	25,074,985	25,074,985	26,149,100	25,827,235	26,150,292	1,075,307	4.29%
4801	Debt Service - Principal	2,662,445	2,761,032	2,761,032	2,771,673	2,771,673	2,771,673	10,642	0.39%
4803	Debt Service - Interest	583,664	564,515	564,515	484,017	484,017	484,017	(80,498)	-14.26%
4899	Other Debt Service	-	-	-	-	-	-	-	
DEBT SERVICE		3,246,109	3,325,546	3,325,546	3,255,690	3,255,690	3,255,690	(69,856)	-2.10%
99	Transfers Out	824,520	696,777	696,777	561,479	561,479	561,479	(135,298)	-19.42%
TOTAL GENERAL FUND EXPENSES		41,743,340	43,272,133	43,235,983	44,941,182	44,465,954	44,817,816	1,545,682	3.57%

2023-2024 ESTIMATED REVENUES

IV Account #	IV Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Amend Budget	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
							Change	% Change
1000.41.4121.000000.46101	Investment Income	15,277	35,000	35,000	15,000	15,000	(20,000)	-57.14%
1000.41.4121.000000.48990	Miscellaneous	98,224	-	-	-	-	-	0.00%
1000.41.4121.000000.43601	PILOT Pequot	33,955	33,955	33,955	33,955	33,955	-	0.00%
1000.41.4121.000000.43101	Federal Government PILOT-Federal	7,468	-	-	-	-	-	0.00%
1000.41.4121.000000.43302	State Grants Dial A Ride	-	19,287	19,287	19,287	19,287	-	0.00%
1000.41.4121.000000.43399	State Grants - Miscellaneous	286,192	-	-	-	-	0	0.00%
1000.41.4121.000000.49001	Cancellation of Prior Year Encumbrances	-	-	-	-	-	0	0.00%
4121	Comptrollers Office	441,117	88,242	88,242	68,242	68,242	(20,000)	-22.66%
1000.41.4161.000000.43301	Judicial Refunds	-	5,000	5,000	-	-	(5,000)	-100.00%
4161	Judge of Probate	-	5,000	5,000	-	-	(5,000)	-100.00%
1000.41.4131.000000.43603	PILOT-State Property	-	12,695	12,695	7,721	7,721	(4,974)	-39.18%
1000.41.4131.000000.43602	Veterans Exemptions	6,279	6,660	6,660	6,660	6,660	-	0.00%
1000.41.4131.000000.43604	PILOT-Telephone Access	15,670	15,000	15,000	18,073	18,073	3,073	20.49%
1000.41.4131.000000.43605	Disability Exemption	2,680	2,500	2,500	2,500	2,500	-	0.00%
1000.41.4131.000000.43901	PILOT- Ret. Community	21,295	17,500	17,500	17,500	17,500	-	0.00%
1000.41.4131.000000.43902	PILOT-Housing Authority	-	5,000	5,000	5,000	5,000	-	0.00%
		-	-	-	-	-	-	0.00%
4131	Assessors Office	45,924	59,355	59,355	57,454	57,454	(1,901)	-3.20%
1000.41.4135.000000.41101	Current Real Estate Taxes	25,034,146	25,985,329	25,985,329	27,139,264	27,139,264	1,153,936	4.44%
1000.41.4135.000000.41103	Current Motor Vehicle Taxes	3,787,843	4,221,690	4,221,690	3,933,138	3,933,138	(288,552)	-6.83%
1000.41.4135.000000.41102	Current Personal Property Taxes	1,573,476	1,531,866	1,531,866	1,792,512	1,792,512	260,647	17.02%
1000.41.4135.000000.41200	Prior Years Taxes	443,332	475,000	475,000	450,000	450,000	(25,000)	-5.26%
1000.41.4135.000000.41901	Interest & Liens	244,121	260,000	260,000	250,000	250,000	(10,000)	-3.85%
1000.41.4135.000000.41104	Supplemental Motor Vehicle Taxes	522,200	425,000	425,000	410,000	410,000	(15,000)	-3.53%
1000.41.4135.000000.43399	Grant - Motor Vehicle Property Tax	908,219			554,172	554,172		
1000.41.4135.000000.44099	Aircraft Registrations	450	450	450	450	450	-	0.00%
1000.41.4135.000000.41105	60 Day GAAP Adjustment	-	-	-	-	-	-	0.00%
1000.41.4135.000000.41400	Tax Clearing	(25,631)	-	-	-	-	-	0.00%
1000.41.4135.000000.41910	Collection Agency Fees	28,477	-	-	-	-	-	#DIV/0!
1000.41.4135.000000.41110	Tax Refunds	(68,775)	(30,000)	(30,000)	(30,000)	(30,000)	-	0.00%
1000.41.4135.000000.48103	Foreclosure Sale Proceeds	65,954	-	-	-	-	-	0.00%
4135	Tax Collector	32,513,813	32,869,334	32,869,334	34,499,537	34,499,537	1,630,203	4.96%
1000.41.4147.000000.44011	Recording Fees	89,488	75,000	75,000	80,000	80,000	5,000	6.67%
1000.41.4147.000000.44012	Conveyance Tax	148,172	110,000	110,000	125,000	125,000	15,000	13.64%
1000.41.4147.000000.44013	Sports Licenses	-	-	-	-	-	-	0.00%
1000.41.4147.000000.44014	Vital Statistics	14,342	9,000	9,000	12,000	12,000	3,000	33.33%
1000.41.4147.000000.44015	Misc.-Town Clerk	24,389	15,000	15,000	18,000	18,000	3,000	20.00%
1000.41.4147.000000.44016	Historical Documents	-	-	-	-	-	-	0.00%
1000.41.4147.000000.44017	Farm Land Preservation	-	-	-	-	-	-	0.00%
4147	Town Clerks Office	276,392	209,000	209,000	235,000	235,000	26,000	12.44%
1000.41.4151.000000.42010	Zoning Permits	7,050	5,000	5,000	6,000	6,000	1,000	20.00%
1000.41.4151.000000.44102	Public Hearings	1,935	1,500	1,500	1,500	1,500	-	0.00%
1000.41.4151.000000.44103	Sub-Division Hearings	2,030	500	500	1,000	1,000	500	100.00%
1000.41.4151.000000.44021	Land Use System Fee	1,369	2,500	2,500	1,500	1,500	(1,000)	-40.00%
4151	Planning & Zoning	12,384	9,500	9,500	10,000	10,000	500	5.26%
1000.41.4155.000000.44025	Zoning Board of Appeals	715	1,500	1,500	1,000	1,000	(500)	-33.33%
4155	Zoning Bd of Appeals	715	1,500	1,500	1,000	1,000	(500)	-33.33%
1000.42.4201.000000.42131	Gun Permits	13,200	17,500	17,500	13,000	10,000	(7,500)	-42.86%
1000.42.4201.000000.43399	DOJ Bullet Proof Vest Reim	-	-	-	-	-	-	
1000.42.4201.000000.44033	Insurance Reports	1,130	1,000	1,000	1,000	1,000	-	0.00%
1000.42.4201.000000.45102	Parking Tickets	350	150	150	150	150	-	0.00%
1000.42.4201.000000.45112	False Alarms	-	-	-	-	-	-	#DIV/0!

2023-2024 ESTIMATED REVENUES

IV Account #	IV Account Description	FY 2022 Actual	FY 2023 Budget	FY 2023 Amend Budget	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
							Change	% Change
1000.42.4201.000000.44041	Hancock Dam Patrol	13,539	13,000	13,000	13,000	13,000	-	0.00%
4201	Police Department	28,219	31,650	31,650	27,150	24,150	(7,500)	-23.70%
1000.42.4219.000000.44031	Fire Marshal	1,250	500	500	1,000	1,000	500	100.00%
1000.42.4219.000000.44032	Fire Hawk Program	340	250	250	250	250	-	0.00%
1000.42.4219.000000.43701	Fire Marshal Grants	-	-	-	-	-	-	0.00%
4219	Fire Marshals Office	1,590	750	750	1,250	1,250	500	66.67%
1000.43.4301.000000.42011	Public Works-Misc. Permits	-	-	-	-	-	-	0.00%
1000.43.4301.000000.42012	Transfer Station Permits	13,555	11,000	11,000	12,500	12,500	1,500	13.64%
1000.43.4301.000000.44051	Metal Reimbursement	25,680	16,000	16,000	22,500	22,500	6,500	40.63%
1000.43.4301.000000.42013	ROW Permits	1,320	1,250	1,250	1,250	1,250	-	0.00%
1000.43.4301.000000.44052	Recycling Reimbursement	-	-	-	-	-	-	0.00%
1000.43.4301.000000.44053	Insurance Reimbursement	-	-	-	-	-	-	0.00%
1000.43.4301.000000.44054	Miscellaneous Income	13,405	-	-	-	-	-	0.00%
1000.43.4301.000000.44055	Material/Equipment Sales	-	-	-	-	-	-	0.00%
4301	Public Directors Office	53,960	28,250	28,250	36,250	36,250	8,000	28.32%
1000.41.4163.000000.44056	Wetlands/Conservation	960	500	500	500	500	-	0.00%
4163	Wetlands/Conservation	960	500	500	500	500	-	0.00%
1000.43.4341.000000.42201	Structural Permits	92,580	60,000	60,000	70,000	70,000	10,000	16.67%
1000.43.4341.000000.42202	Electrical Permits	25,882	15,000	15,000	20,000	20,000	5,000	33.33%
1000.43.4341.000000.42203	Demolition Permits	2,540	2,000	2,000	2,000	2,000	-	0.00%
1000.43.4341.000000.42204	Plumbing Permits	3,460	3,000	3,000	3,000	3,000	-	0.00%
1000.43.4341.000000.42205	Heating Permits	14,641	10,000	10,000	12,000	12,000	2,000	20.00%
1000.43.4341.000000.44060	Permit Application Fees	8,946	-	-	1,000	1,000	1,000	#DIV/0!
4341	Building Department	148,048	90,000	90,000	108,000	108,000	18,000	20.00%
1000.45.4501.000000.45103	Library-Petty Cash	82	2,500	2,500	-	-	(2,500)	-100.00%
4501	Terryville Library	82	2,500	2,500	-	-	(2,500)	-100.00%
1000.45.4506.000000.44709	Recreation-Programs	2,422	93,000	93,000	101,000	101,000	8,000	8.60%
1000.45.4506.000000.44710	Sponsorships	-	-	-	-	-	-	0.00%
1000.45.4506.000000.47901	Facility Rental	1,500	1,000	1,000	1,500	1,500	500	50.00%
1000.45.4506.000000.48400	Recreation-Donations	-	-	-	-	-	-	0.00%
1000.45.4506.000000.43702	Parks & Recreation-Grants	34,350	-	-	-	-	-	0.00%
1000.45.4506.000000.49101	Transfer to Recreation Revolving Fund	-	(93,000)	(93,000)	(101,000)	(101,000)	(8,000)	8.60%
4506	Recreation Services	38,272	1,000	1,000	1,500	1,500	500	50.00%
1000.47.4700.000000.43351	ECS Grant	9,778,479	9,802,121	9,802,121	9,700,783	9,700,783	(101,338)	-1.03%
1000.47.4700.000000.43352	Out Placement-Excess Cost	360,000	573,532	573,532	-	-	(573,532)	-100.00%
1000.47.4700.000000.43352	Out Placement-Excess Cost - transfer to BOE	(360,000)	(573,532)	(573,532)	-	-	573,532	-100.00%
1000.47.4700.000000.43353	Adult Education	-	8,431	8,431	9,150	9,150	719	8.53%
1000.47.4700.000000.49001	Cancellation of Prior Year Encumbrances-BOE	-	-	-	-	-	-	0.00%
4700	Board of Education	9,778,479	9,810,552	9,810,552	9,709,933	9,709,933	(100,619)	-1.03%
1000.41.4157.000000.48101	WPCA Insurance Reimbursement	69,700	65,000	65,000	65,000	65,000	-	0.00%
1000.41.4157.000000.48102	Insurance Reimbursements	-	-	-	-	-	-	#DIV/0!
	Allocation of Fund Balance	290,000	-	-	-	-	-	#DIV/0!
4157	Other Revenues	359,700	65,000	65,000	65,000	65,000	-	0%
1000.41.4121.000000.49100	Operating Transfers In	74,070	-	-	-	-	-	#DIV/0!
		43,773,725	43,272,133	43,272,133	44,820,816	44,817,816	1,545,683	3.57%



2023 - 2024 ESTIMATED EXPENSES

IV Account #	IV Account Description	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY 2023 Amend Budget	FY 2023 YTD Actual as of 12/31/22	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
										\$ Change	% Change
1000.41.4103.000000.51900	Other Salaries	5,458	4,179	5,575	5,575	2,229	5,575	5,575	5,575	-	0.00%
4103	Town Council	5,458	4,179	5,575	5,575	2,229	5,575	5,575	5,575	-	0.00%
1000.41.4109.000000.51600	Department Head*	66,093	70,175	70,954	70,954	27,290	73,792	73,792	73,792	2,838	4.00%
1000.41.4109.000000.51610	Regular Employees	61,423	59,819	68,000	68,000	25,479	69,360	69,360	69,360	1,360	2.00%
1000.41.4109.000000.51620	WebMaster	1,988	2,613	2,000	2,000	810	2,000	2,000	5,000	3,000	150.00%
1000.41.4109.000000.51621	Admin Asst Temporary Wages	2,119	1,786	2,500	2,500	1,316	3,000	3,000	3,000	500	20.00%
1000.41.4109.000000.51650	Meeting Secretary	4,333	6,241	5,000	5,000	2,561	5,000	5,000	5,000	-	0.00%
1000.41.4109.000000.51900	Benefits-Vacation, Longevity	475	475	475	475	-	525	525	525	50	10.53%
1000.41.4109.000000.53200	Conferences & Training	-	-	250	250	190	250	250	250	-	0.00%
1000.41.4109.000000.55400	Advertising	1,633	1,166	1,200	1,200	-	1,000	1,000	1,000	(200)	-16.67%
1000.41.4109.000000.56100	General Office Supplies	6,942	6,193	7,300	7,300	275	7,000	7,000	7,000	(300)	-4.11%
1000.41.4109.000000.58100	Memberships & Dues	500	675	700	700	800	800	800	800	100	14.29%
4109	Mayor	145,505	149,142	158,379	158,379	58,720	162,727	162,727	165,727	7,348	4.64%
1000.41.4121.000000.51600	Department Head	91,985	93,741	98,000	98,000	37,692	100,000	100,000	100,000	2,000	2.04%
1000.41.4121.000000.51610	Regular Employees	70,188	69,395	115,000	115,000	39,622	182,750	182,750	182,750	67,750	58.91%
1000.41.4121.000000.51620	Part Time Employees	45,415	131	-	-	-	-	-	-	-	0.00%
1000.41.4121.000000.51630	Overtime	262	537	1,000	1,000	161	1,000	1,000	1,000	-	0.00%
1000.41.4121.000000.51903	Longevity	525	525	525	525	-	-	-	-	(525)	-100.00%
1000.41.4121.000000.53010	Purchased Professional Services	37,414	62,330	29,058	29,058	19,730	42,300	42,300	42,300	13,242	45.57%
1000.41.4121.000000.53015	Service Contracts	44,420	77,419	53,300	53,300	35,617	53,000	53,000	53,000	(300)	-0.56%
1000.41.4121.000000.53200	Conferences & Training	70	81	1,000	1,000	980	1,000	1,000	1,000	-	0.00%
1000.41.4121.000000.53300	Other Professional/Tech Services	-	-	750	750	-	750	-	-	(750)	-100.00%
1000.41.4121.000000.55990	Banking Service Fees	995	9,412	5,000	5,000	587	5,000	5,000	5,000	-	0.00%
1000.41.4121.000000.56100	General Office Supplies	2,822	1,508	1,500	1,500	1,212	1,500	1,500	1,500	-	0.00%
1000.41.4121.000000.58100	Memberships & Dues	-	-	100	100	190	200	200	200	100	100.00%
4121	Comptroller	294,095	315,078	305,233	305,233	135,792	387,500	386,750	386,750	81,517	26.71%
1000.41.4127.000000.51650	Meeting Secretary	3,328	3,248	3,500	3,500	294	3,500	3,500	3,500	-	0.00%
1000.41.4127.000000.53410	Audit/Accounting Services	73,250	73,750	78,000	78,000	7,231	78,000	78,000	78,000	-	0.00%
1000.41.4127.000000.53420	Assessments/Other Audits	-	-	15,000	15,000	-	15,000	15,000	15,000	-	0.00%
1000.41.4127.000000.55500	Town Report	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4127.000000.56120	Admin Supplies	133	87	200	200	-	200	200	200	-	0.00%
1000.41.4127.000000.59500	Restoration of Fund Balance	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4127.000000.59510	Reserve for Contingency	-	-	70,000	61,800	-	70,000	50,000	50,000	(20,000)	-28.57%
4127	Board of Finance	76,712	77,085	166,700	158,500	7,525	166,700	146,700	146,700	(20,000)	-12.00%

2023 - 2024 ESTIMATED EXPENSES

IV Account #	IV Account Description	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY 2023 Amend Budget	FY 2023 YTD Actual as of 12/31/22	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
										\$ Change	% Change
1000.41.4131.000000.51600	Department Head	53,684	44,769	65,000	65,000	16,767	70,000	70,000	70,000	5,000	7.69%
1000.41.4131.000000.51903	Longevity	475	-	-	-	-	-	-	-	-	0.00%
1000.41.4131.000000.53015	Service Contracts	25,236	25,208	36,000	36,000	14,812	32,000	32,000	32,000	(4,000)	-11.11%
1000.41.4131.000000.53200	Conferences & Training	1,067	566	1,500	1,500	784	2,000	2,000	2,000	500	33.33%
1000.41.4131.000000.53420	Assessments/Other Audits	-	-	3,000	3,000	-	3,000	3,000	3,000	-	0.00%
1000.41.4131.000000.55400	Advertising	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4131.000000.56100	General Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4131.000000.58100	Memberships & Dues	360	310	500	500	-	500	500	500	-	0.00%
4131	Assessor	80,822	70,853	106,000	106,000	32,363	107,500	107,500	107,500	1,500	1.42%
1000.41.4132.000000.51620	Part Time/Seasonal Employees	110	73	200	200	1,386	1,500	1,500	1,500	1,300	650.00%
1000.41.4132.000000.51650	Meeting Secretary	-	-	250	250	-	250	250	250	-	0.00%
1000.41.4132.000000.53200	Conferences & Training	-	-	50	50	-	50	50	50	-	0.00%
4132	Board of Assessment Appeals	110	73	500	500	1,386	1,800	1,800	1,800	1,300	260.00%
1000.41.4135.000000.51600	Department Head*	52,607	53,873	59,918	59,918	22,057	63,513	62,315	62,315	2,397	4.00%
1000.41.4135.000000.51630	Overtime	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4135.000000.53015	Service Contracts	19,989	20,247	21,690	21,690	17,201	24,000	24,000	24,000	2,310	10.65%
1000.41.4135.000000.53200	Conferences & Training	60	55	800	800	60	850	850	850	50	6.25%
1000.41.4135.000000.53400	Collection Agency Fees	6,484	7,369	1,000	1,000	250	1,000	1,000	1,000	-	0.00%
1000.41.4135.000000.55400	Advertising	547	588	825	825	-	825	825	825	-	0.00%
1000.41.4135.000000.56100	General Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4135.000000.58100	Memberships & Dues	125	100	150	150	-	150	150	150	-	0.00%
4135	Tax Collector	79,812	82,231	84,383	84,383	39,568	90,338	89,140	89,140	4,757	5.64%
1000.41.4137.000000.51900	Other Salaries	3,600	3,600	3,600	3,600	1,800	3,600	3,600	3,600	-	0.00%
4137	Treasurer	3,600	3,600	3,600	3,600	1,800	3,600	3,600	3,600	-	0.00%
1000.41.4139.000000.53021	Legal Services - Town Attorney	36,970	32,203	32,000	32,000	8,140	35,000	35,000	35,000	3,000	9.38%
1000.41.4139.000000.53022	Legal Services - Labor Attorney	40,177	17,788	25,000	25,000	3,675	50,000	50,000	50,000	25,000	100.00%
1000.41.4139.000000.53023	Legal Services - Foreclosures	11,257	6,514	15,000	15,000	4,050	10,000	10,000	10,000	(5,000)	-33.33%
1000.41.4139.000000.54020	Foreclosure Cleanup Services	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.41.4139.000000.53024	Legal Services - Grievances	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.41.4139.000000.58110	Land Association Fees	8,318	3,488	2,200	2,200	2,675	3,500	3,500	3,500	1,300	59.09%
4139	Legal Services	96,722	59,993	74,200	74,200	18,540	98,500	98,500	98,500	24,300	32.75%

2023 - 2024 ESTIMATED EXPENSES

IV Account #	IV Account Description	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY 2023 Amend Budget	FY 2023 YTD Actual as of 12/31/22	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
										\$ Change	% Change
1000.41.4141.000000.52905	Employee Safety	9,581	10,206	10,000	10,000	3,813	11,000	11,000	11,000	1,000	10.00%
1000.41.4141.000000.53010	Purchased Professional Services	32,004	34,573	32,000	32,000	13,335	32,000	32,000	32,000	-	0.00%
1000.41.4141.000000.53040	Medical Services	2,458	1,778	2,000	2,000	385	2,000	2,000	2,000	-	0.00%
4141	Human Resources	44,044	46,557	44,000	44,000	17,533	45,000	45,000	45,000	1,000	2.27%
1000.41.4143.000000.53015	Service Contracts	21,537	28,091	22,000	22,000	9,045	22,000	22,000	22,000	-	0.00%
1000.41.4143.000000.53500	Technical Services	50,000	53,058	54,000	54,000	54,000	54,000	54,000	54,000	-	0.00%
1000.41.4143.000000.54320	Technology Related Repairs And Equipment	27,010	37,063	31,204	31,204	11,290	31,204	31,204	31,204	-	0.00%
1000.41.4143.000000.55010	Army Strong Program - allocation	3,943	3,943	3,943	3,943	3,943	3,943	3,943	3,943	-	0.00%
1000.41.4143.000000.55300	Telephone & Communications	13,791	12,379	11,000	11,000	5,630	11,000	11,000	11,000	-	0.00%
1000.41.4143.000000.55301	Postage	16,803	12,746	12,000	12,000	8,458	12,000	17,000	17,000	5,000	41.67%
1000.41.4143.000000.55800	Travel Reimbursement	787	1,934	2,800	2,800	1,795	2,800	2,800	2,800	-	0.00%
1000.41.4143.000000.56100	General Office Supplies	4,159	10,662	6,500	6,500	5,961	10,000	10,000	10,000	3,500	53.85%
1000.41.4143.000000.58100	Memberships & Dues	4,016	8,568	8,031	8,031	8,031	8,031	8,031	8,031	-	0.00%
4143	Central Supply	142,046	168,444	151,478	151,478	108,152	154,978	159,978	159,978	8,500	5.61%
1000.41.4145.000000.51610	Regular Employees	122,880	163,276	143,650	143,650	51,951	146,253	146,523	146,523	2,873	2.00%
1000.41.4145.000000.51620	Part Time Employees	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4145.000000.51630	Overtime	-	460	-	-	-	-	-	-	-	0.00%
1000.41.4145.000000.51903	Longevity	725	725	200	200	-	200	200	200	-	0.00%
1000.41.4145.000000.53200	Conferences & Training	120	695	150	150	-	650	650	650	500	333.33%
1000.41.4145.000000.56100	General Office Supplies	3,541	4,564	3,750	3,750	141	3,750	3,750	3,750	-	0.00%
4145	Clerical Office	127,266	169,720	147,750	147,750	52,092	150,853	151,123	151,123	3,373	2.28%
1000.41.4147.000000.51600	Department Head*	56,607	59,262	59,918	59,918	23,185	63,513	62,315	62,315	2,397	4.00%
1000.41.4147.000000.51610	Regular Employees	41,351	42,465	44,005	44,005	16,175	44,885	44,885	44,885	880	2.00%
1000.41.4147.000000.51903	Longevity	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4147.000000.53010	Purchased Professional Services	-	615	2,000	2,000	350	2,000	2,000	2,000	-	0.00%
1000.41.4147.000000.53015	Service Contracts	17,274	16,459	18,500	18,500	7,585	18,500	18,500	18,500	-	0.00%
1000.41.4147.000000.53045	Vital Statistics	80	463	850	850	-	900	900	900	50	5.88%
1000.41.4147.000000.53200	Conferences & Training	450	1,338	1,500	1,500	425	2,500	2,500	2,500	1,000	66.67%
1000.41.4147.000000.56100	General Office Supplies	1,839	1,438	6,500	6,500	80	6,500	2,500	2,500	(4,000)	-61.54%
1000.41.4147.000000.58100	Memberships & Dues	278	-	800	800	40	800	800	800	-	0.00%
1000.41.4147.000000.56101	Election Related Materials	-	-	200	200	200	400	400	400	200	100.00%
4147	Town Clerk	117,879	122,040	134,273	134,073	47,840	139,998	134,800	134,800	527	0.39%
1000.41.4149.000000.51600	Department Head	27,473	28,754	29,080	29,080	11,185	29,080	29,080	29,080	-	0.00%
1000.41.4149.000000.51610	Regular Employees	2,777	682	7,500	7,500	195	5,500	5,500	5,500	(2,000)	-26.67%

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										\$ Change	% Change
1000.41.4149.000000.51620	Part Time/Seasonal Employees	13,684	2,658	13,000	13,000	7,891	22,000	15,000	15,000	2,000	15.38%
1000.41.4149.000000.53015	Service Contract	1,844	-	-	-	-	-	-	-	-	0.00%
1000.41.4149.000000.53200	Conferences & Training	560	1,900	5,000	5,000	600	4,500	4,500	4,500	(500)	-10.00%
1000.41.4149.000000.54300	Repairs & Maintenance	201	518	3,000	3,000	-	2,100	2,100	2,100	(900)	-30.00%
1000.41.4149.000000.54320	Technology Related Repairs And Equipment	6,175	2,017	6,840	6,840	1,578	6,900	6,900	6,900	60	0.88%
1000.41.4149.000000.54400	Rentals	-	-	500	500	-	500	500	500	-	0.00%
1000.41.4149.000000.55400	Advertising	21	111	500	500	-	1,000	1,000	1,000	500	100.00%
1000.41.4149.000000.55500	Printing	7,890	1,736	6,000	6,000	2,569	8,000	8,000	8,000	2,000	33.33%
1000.41.4149.000000.56100	General Office Supplies	224	525	465	465	74	600	600	600	135	29.03%
1000.41.4149.000000.56900	Other Supplies	113	80	450	450	-	500	500	500	50	11.11%
1000.41.4149.000000.58100	Memberships & Dues	140	160	450	450	160	400	400	400	(50)	-11.11%
4149	Registrars	61,102	39,141	72,785	72,785	24,252	81,080	74,080	74,080	1,295	1.78%
1000.41.4153.000000.51600	Department Head	73,721	77,660	82,782	82,782	31,838	82,782	84,437	84,437	1,655	2.00%
1000.41.4153.000000.51610	Regular Employees	38,677	42,148	44,152	44,152	16,148	68,000	45,035	52,240	8,088	18.32%
1000.41.4153.000000.51630	Overtime	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.41.4153.000000.51650	Meeting Secretary	1,444	2,392	2,300	2,300	1,297	2,500	2,500	2,500	200	8.70%
1000.41.4153.000000.51903	Longevity	500	500	500	500	-	500	500	500	-	0.00%
1000.41.4153.000000.53200	Conferences & Training	-	325	1,200	1,200	-	1,200	1,200	1,200	-	0.00%
1000.41.4153.000000.53300	Other Professional/Tech Services	450	-	2,000	2,000	-	4,000	4,000	4,000	2,000	100.00%
1000.41.4153.000000.53500	Technical Services	-	-	2,500	2,500	-	2,500	2,500	2,500	-	0.00%
1000.41.4153.000000.55300	Telephone & Communications	175	177	44	44	74	-	-	-	(44)	0.00%
1000.41.4153.000000.55400	Advertising	1,105	3,639	3,500	3,500	1,375	7,600	4,000	4,000	500	14.29%
1000.41.4153.000000.55500	Printing	-	35	400	400	78	500	500	500	100	25.00%
1000.41.4153.000000.56100	General Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4153.000000.58100	Memberships & Dues	10,715	8,403	8,650	8,650	9,295	9,350	9,350	9,350	700	8.09%
4153	Land Use	126,787	135,279	148,028	148,028	60,104	178,932	154,022	161,227	13,199	8.92%
1000.41.4155.000000.51620	Part Time/Seasonal Employees	-	-	-	-	-	-	-	-	-	0.00%
1000.41.4155.000000.51650	Meeting Secretary	1,116	605	1,350	1,350	361	1,050	1,050	1,050	(300)	-22.22%
1000.41.4155.000000.53200	Conferences & Training	-	-	200	200	-	200	200	200	-	0.00%
1000.41.4155.000000.55400	Advertising	150	-	1,500	1,500	-	3,000	1,000	1,000	(500)	-33.33%
4155	Zoning Board of Appeals	1,267	605	3,050	3,050	361	4,250	2,250	2,250	(800)	-26.23%
1000.41.4156.000000.51904	Wages/Benefit Adj's	26,914	(9,940)	20,000	20,000	-	20,000	20,000	20,000	-	0.00%
1000.41.4156.000000.52200	Social Security - Employer Contributions	326,941	347,286	387,123	387,123	167,240	403,425	398,046	398,046	10,923	2.82%

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1000.41.4156.000000.52300	Retirement Contributions	519,434	603,399	690,210	690,210	357,636	743,950	731,254	731,254	41,044	5.95%
1000.41.4156.000000.52301	Retirement Contributions- Defined Benefit	771,682	792,801	936,000	936,000	-	881,460	881,460	881,460	(54,540)	-5.83%
1000.41.4156.000000.52500	Tuition Reimbursement	50,543	49,334	43,000	43,000	5,000	44,500	44,500	44,500	1,500	3.49%
1000.41.4156.000000.52600	Unemployment Compensation	(983)	21,736	5,000	5,000	-	5,000	5,000	5,000	-	0.00%
1000.41.4156.000000.52800	Health Insurance - Active	579,858	707,116	744,000	744,000	321,668	818,400	818,400	818,400	74,400	10.00%
1000.41.4156.000000.52801	Health Insurance - Retirees	370,481	393,464	391,400	391,400	169,398	395,600	395,600	395,600	4,200	1.07%
1000.41.4156.000000.52802	Health Insurance - ACA Fees	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.41.4156.000000.52803	Insurance Accident & Health	27,539	17,403	24,000	24,000	9,538	24,480	24,480	24,480	480	2.00%
1000.41.4156.000000.52805	Medical Buy-Out	51,062	49,696	60,500	60,500	11,750	43,500	43,500	43,500	(17,000)	-28.10%
1000.41.4156.000000.52900	Compensated Absences	40,173	30,616	80,000	80,000	-	60,000	60,000	60,000	(20,000)	-25.00%
1000.41.4156.000000.52901	Heart & Hypertension-Benefits	106,497	84,867	130,000	130,000	29,380	110,000	110,000	110,000	(20,000)	-15.38%
1000.41.4156.000000.53300	Actuarial Fees	19,250	21,925	20,000	20,000	-	6,000	6,000	6,000	(14,000)	-70.00%
4156	Employee Benefits	2,889,392	3,109,701	3,531,233	3,531,233	1,071,609	3,556,315	3,538,241	3,538,241	7,007	0.20%
1000.41.4157.000000.55201	Insurance - Workers Compensation	583,378	567,141	597,819	597,819	399,158	617,927	617,927	617,927	20,108	3.36%
1000.41.4157.000000.55202	Insurance - Property & Casualty	336,917	355,032	406,761	406,761	375,473	507,805	507,805	507,805	101,044	24.84%
1000.41.4157.000000.55203	Insurance Umbrella	46,152	49,303	55,698	55,698	46,118	74,941	74,941	74,941	19,243	34.55%
1000.41.4157.000000.55204	Insurance Public Official Liability	46,244	53,544	56,009	56,009	46,479	75,529	75,529	75,529	19,520	34.85%
1000.41.4157.000000.55205	Insurance Police Liability	19,635	19,897	21,887	21,887	20,872	33,917	33,917	33,917	12,030	54.97%
1000.41.4157.000000.55206	Insurance Claims/Deduct	52	1,439	4,000	4,000	8,902	5,000	5,000	5,000	1,000	25.00%
1000.41.4157.000000.55207	Insurance Bonding	946	-	1,041	1,041	-	1,000	1,000	1,000	(41)	-3.94%
4157	Property & Casualty Insurance	1,033,324	1,046,355	1,143,215	1,143,215	897,001	1,316,119	1,316,119	1,316,119	172,904	15.12%
1000.41.4159.000000.51650	Meeting Secretary	466	500	2,500	2,500	150	2,500	2,500	2,500	-	0.00%
1000.41.4159.000000.56010	Supplies	-	-	200	200	75	200	200	200	-	0.00%
1000.41.4159.000000.56120	Admin Supplies	300	-	300	300	241	300	300	300	-	0.00%
4159	Historic Properties	766	500	3,000	3,000	466	3,000	3,000	3,000	-	0.00%
1000.41.4161.000000.55010	Shared Services	-	7,025	6,715	6,715	6,715	8,155	8,155	8,155	1,440	21.44%
4161	Probate	-	7,025	6,715	6,715	6,715	8,155	8,155	8,155	1,440	21.44%
1000.41.4163.000000.51650	Meeting Secretary	1,841	2,012	2,500	2,500	713	2,750	2,500	2,500	-	0.00%
1000.41.4163.000000.53200	Conferences & Training	-	-	350	350	-	350	350	350	-	0.00%
1000.41.4163.000000.55400	Advertising	232	-	1,700	1,700	-	6,600	1,000	1,000	(700)	-41.18%
1000.41.4163.000000.56900	Other Supplies	359	400	450	450	-	450	450	450	-	0.00%
1000.41.4163.000000.58100	Memberships & Dues	-	65	75	75	-	100	100	100	25	33.33%
										-	0.00%

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4163	Wetlands/Conservation	2,432	2,477	5,075	5,075	713	10,250	4,400	4,400	(675)	-13.30%
1000.41.4173.000000.51650	Meeting Secretary	1,438	875	1,500	1,500	269	1,500	1,500	1,500	-	0.00%
1000.41.4173.000000.53300	Other Professional/Tech Services	23,305	11,000	22,000	22,000	13,000	30,000	26,000	26,000	4,000	18.18%
1000.41.4173.000000.55400	Advertising	80	80	3,600	3,600	80	3,600	1,000	1,000	(2,600)	-72.22%
1000.41.4173.000000.56010	Supplies	-	-	360	360	-	360	360	360	-	0.00%
1000.41.4173.000000.56900	Other Supplies-Signs	-	75	2,350	2,350	-	2,350	2,350	2,350	-	0.00%
1000.41.4173.000000.58100	Memberships & Dues	650	1,275	2,000	2,000	50	2,750	3,750	3,750	1,750	87.50%
4173	Economic Development	25,473	13,305	31,810	31,810	13,399	40,560	34,960	34,960	3,150	9.90%
1000.41.4199.000000.56900	Beautification Committee	393	1,156	4,000	4,000	129	4,000	2,000	2,000	(2,000)	-50.00%
1000.41.4199.000000.58100	Memberships & Dues	1,175	1,175	1,200	1,200	1,175	1,200	1,200	1,200	-	0.00%
1000.41.4199.000000.58250	Memorial Day Parade	2,000	2,000	2,000	2,000	-	2,000	2,000	2,000	-	0.00%
1000.41.4199.000000.58251	Historical Society	-	300	500	500	-	500	500	500	-	0.00%
1000.41.4199.000000.59020	Fund Transfers Out-Cemeteries	6,000	6,000	6,000	6,000	4,000	6,000	6,000	6,000	-	0.00%
4199	Special Services	9,568	10,631	13,700	13,700	5,304	13,700	11,700	11,700	(2,000)	-14.60%
1000.42.4201.420101.51600	Department Head	92,134	96,053	104,147	104,147	41,717	107,271	106,230	106,230	2,083	2.00%
1000.42.4201.420101.51601	Captain^	81,674	78,516	102,561	102,561	-	102,561	76,921	76,921	(25,640)	-25.00%
1000.42.4201.420101.51602	Patrol/Detectives	1,111,193	1,261,299	1,353,536	1,353,536	577,146	1,485,995	1,485,995	1,485,995	132,459	9.79%
1000.42.4201.420101.51603	Sergeants/Shift Supervisor	321,689	344,789	397,262	397,262	133,336	405,185	405,185	405,185	7,923	1.99%
1000.42.4201.420101.51604	Holiday	76,966	100,835	95,000	95,000	23,622	106,359	106,359	106,359	11,359	11.96%
1000.42.4201.420101.51620	Administrative and Crossing Guards	111,750	103,626	119,200	119,200	46,132	126,314	126,314	126,314	7,114	5.97%
1000.42.4201.420101.51630	Overtime	243,386	307,876	250,000	250,000	129,039	275,000	250,000	250,000	-	0.00%
1000.42.4201.420101.51903	Longevity	6,925	6,525	6,825	6,825	3,300	7,225	7,225	7,225	400	5.86%
1000.42.4201.420101.51650	Meeting Secretary	1,972	1,682	1,500	1,500	503	1,500	1,500	1,500	-	0.00%
1000.42.4201.420101.52500	Tuition Reimbursement	-	-	10,000	10,000	8,811	10,000	5,000	5,000	(5,000)	100.00%
1000.42.4201.420101.52902	Cleaning Allowance	10,500	11,250	12,500	12,500	3,600	12,500	12,500	12,500	-	0.00%
1000.42.4201.420101.53015	Service Contracts	42,744	69,247	113,000	113,000	71,870	123,000	123,000	123,000	10,000	8.85%
1000.42.4201.420101.53040	Medical Services	3,619	4,403	9,500	9,500	200	25,000	5,000	5,000	(4,500)	-47.37%
1000.42.4201.420101.53050	Wellness Canine						6,000	-	-	-	#DIV/0!
1000.42.4201.420101.53200	Conferences & Training	71,272	52,025	80,000	80,000	34,580	90,000	85,000	85,000	5,000	6.25%
1000.42.4201.420101.54200	Cleaning Services	1,390	1,610	3,000	3,000	481	3,000	3,000	3,000	-	0.00%
1000.42.4201.420101.54300	Repairs & Maintenance	2,009	1,432	7,500	7,500	638	8,500	8,500	8,500	1,000	13.33%
1000.42.4201.420101.54306	Electrical Repairs & Maintenance	5,565	7,591	9,000	9,000	3,104	10,000	10,000	10,000	1,000	11.11%

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1000.42.4201.420101.54421	Disposal	-	-	250	250	-	250	250	250	-	0.00%
1000.42.4201.420101.55300	Telephone & Communications	10,814	16,547	10,200	10,200	4,248	10,200	10,200	10,200	-	0.00%
1000.42.4201.420101.55995	Temporary Shelter	-	70	1,000	1,000	-	1,000	1,000	1,000	-	0.00%
1000.42.4201.420101.56100	General Office Supplies	8,583	8,025	10,000	10,000	2,295	10,000	10,000	10,000	-	0.00%
1000.42.4201.420101.56105	Medical Supplies	9,898	3,542	13,000	13,000	1,398	14,000	10,000	10,000	(3,000)	-23.08%
1000.42.4201.420101.56120	Admin-Police Commission	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.42.4201.420101.56130	Firearms & Ammunition	14,257	23,679	17,500	17,500	10,770	16,000	-	16,000	(1,500)	-8.57%
1000.42.4201.420101.56180	Police Exam Supplies	350	-	1,000	1,000	-	1,000	1,000	1,000	-	0.00%
1000.42.4201.420101.56300	Food/Meal Allowance	458	319	750	750	38	750	750	750	-	0.00%
1000.42.4201.420101.56440	Investigative Supplies	3,845	5,433	7,500	7,500	498	8,000	8,000	8,000	500	6.67%
1000.42.4201.420101.56445	Patrol Supplies	1,177	1,078	5,000	5,000	1,228	9,750	2,500	2,500	(2,500)	-50.00%
1000.42.4201.420101.56902	Clothing	20,798	23,207	30,000	30,000	895	30,000	30,000	30,000	-	0.00%
1000.42.4201.420101.56903	Safety Supplies - COVID Related	4,917	4,596	5,000	5,000	-	5,000	-	-	(5,000)	-100.00%
1000.42.4201.420101.58100	Memberships & Dues	3,240	3,023	3,725	3,725	3,185	3,725	3,725	3,725	-	0.00%
420101	Police	2,263,126	2,538,278	2,779,456	2,779,456	1,102,634	3,015,085	2,895,154	2,911,154	131,698	4.74%
1000.42.4201.420102.51610	Regular Employees	35,298	33,650	45,344	45,344	18,561	48,000	48,000	48,000	2,656	5.86%
1000.42.4201.420102.51630	Overtime	3,643	2,734	3,000	3,000	888	3,000	3,000	3,000	-	0.00%
1000.42.4201.420102.53200	Conferences & Training	1,115	963	3,000	3,000	-	3,000	1,500	1,500	(1,500)	-50.00%
1000.42.4201.420102.59020	Fund Transfers Out	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	-	0.00%
420102	Animal Control	43,306	40,597	54,594	54,594	22,699	57,250	55,750	55,750	1,156	2.12%
1000.42.4201.420103.51610	Regular Employees	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.51620	Part Time Employees	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.51630	Overtime	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.51650	Meeting Secretary	100	213	500	500	209	500	500	500	-	0.00%
1000.42.4201.420103.51903	Longevity	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.52600	Unemployment Compensation	8,788	1,158	5,000	5,000	-	-	-	-	(5,000)	-100.00%
1000.42.4201.420103.53015	Service Contracts	230,438	232,269	260,576	260,576	113,781	332,000	332,000	334,600	74,024	28.41%
1000.42.4201.420103.53200	Conferences & Training	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.53500	Technical Services	35,000	37,000	37,183	37,183	36,325	38,000	38,000	38,000	817	2.20%
1000.42.4201.420103.54300	Repairs & Maintenance	188	250	1,000	1,000	-	1,000	1,000	1,000	-	0.00%
1000.42.4201.420103.54400	Rentals	26,486	27,545	28,648	28,648	-	29,794	29,794	29,794	1,146	4.00%
1000.42.4201.420103.55300	Telephone & Communications	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.56100	General Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4201.420103.56220	Electricity	1,706	2,808	1,700	1,700	656	1,700	3,200	3,200	1,500	88.24%
n/a	Low Band Hotline									-	0.00%

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										\$ Change	% Change
420103	Communications	302,705	301,243	334,607	334,607	150,971	402,994	404,494	407,094	72,487	21.66%
1000.42.4203.420301.51600	Department Head	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	-	0.00%
1000.42.4203.420301.51601	Assistant Chief	5,100	5,100	5,100	5,100	5,100	5,100	5,100	5,100	-	0.00%
1000.42.4203.420301.51650	Meeting Secretary	1,384	1,191	1,800	1,800	531	1,800	1,800	1,800	-	0.00%
1000.42.4203.420301.51901	Plan Review Stipend	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	-	0.00%
1000.42.4203.420301.52300	Retirement Contributions	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	-	0.00%
1000.42.4203.420301.53010	Purchased Professional Services	-	-	600	600	-	600	600	600	-	0.00%
1000.42.4203.420301.53040	Medical Services	18,159	17,639	18,000	18,000	696	18,000	18,000	18,000	-	0.00%
1000.42.4203.420301.53200	Conferences & Training	15,202	16,277	19,000	19,000	4,830	19,000	19,000	19,000	-	0.00%
1000.42.4203.420301.53300	Other Professional/Tech Services	23,776	25,066	32,000	32,000	19,630	44,500	44,500	44,500	12,500	39.06%
1000.42.4203.420301.54101	Refuse Removal	1,980	2,042	2,720	2,720	1,284	2,720	2,720	2,720	-	0.00%
1000.42.4203.420301.54301	Building Maintenance	19,096	18,991	20,000	20,000	18,070	25,000	23,000	23,000	3,000	15.00%
1000.42.4203.420301.54302	Fire / Security Maintenance	1,583	2,519	2,600	2,600	1,485	2,600	2,600	2,600	-	0.00%
1000.42.4203.420301.54304	Fresh Air Maintenance	4,371	12,180	15,000	15,000	174	15,000	15,000	15,000	-	0.00%
1000.42.4203.420301.54331	Truck Repairs	5,577	12,001	14,000	14,000	13,399	20,000	20,000	20,000	6,000	42.86%
1000.42.4203.420301.54332	Pressurized Tank Repair	1,060	2,837	3,000	3,000	-	3,000	3,000	3,000	-	0.00%
1000.42.4203.420301.54333	Radio Repairs	4,454	4,917	4,500	4,500	-	4,500	4,500	4,500	-	0.00%
1000.42.4203.420301.54334	Ladder Truck Test/Rep	18,013	10,888	11,000	11,000	-	11,000	11,000	11,000	-	0.00%
1000.42.4203.420301.54335	Hose Program	2,025	2,491	2,750	2,750	2,090	2,750	2,750	2,750	-	0.00%
1000.42.4203.420301.54336	Refurbish Trucks	-	5,939	6,000	6,000	6,048	8,000	8,000	8,000	2,000	33.33%
1000.42.4203.420301.54337	Haz Mat	1,920	2,000	2,000	2,000	1,920	2,000	2,000	2,000	-	0.00%
1000.42.4203.420301.54338	Portable Pump Program	-	-	-	-	-	-	-	-	-	0.00%
1000.42.4203.420301.54339	Hurst Program	7,958	7,975	8,800	8,800	7,668	-	-	-	(8,800)	-100.00%
1000.42.4203.420301.55300	Telephone & Communications	3,107	3,664	3,100	3,100	3,571	3,100	3,100	3,100	-	0.00%
1000.42.4203.420301.56100	General Office Supplies	-	-	400	400	-	400	400	400	-	0.00%
1000.42.4203.420301.56115	Janitorial Supplies	1,188	1,847	2,000	2,000	1,043	2,000	2,000	2,000	-	0.00%
1000.42.4203.420301.56120	Admin Supplies	-	155	400	400	150	400	400	400	-	0.00%
1000.42.4203.420301.56140	Radio Replacement Program	3,000	3,152	3,000	3,000	2,322	8,000	8,000	8,000	5,000	166.67%
1000.42.4203.420301.56150	Training Supplies	10,543	2,695	3,375	3,375	-	3,375	3,375	3,375	-	0.00%
1000.42.4203.420301.56300	Food/M meal Allowance	300	299	300	300	-	300	300	300	-	0.00%
1000.42.4203.420301.56902	Clothing	25,343	25,952	28,600	28,600	-	-	-	-	(28,600)	-100.00%
1000.42.4203.420301.56903	Safety Supplies - COVID Related	380	-	-	-	-	-	-	-	-	0.00%
1000.42.4203.420301.57300	Equipment	8,404	8,713	9,625	9,625	3,380	51,025	51,025	51,025	41,400	430.13%
1000.42.4203.420301.58100	Memberships & Dues	90	265	400	400	-	2,400	2,400	2,400	2,000	500.00%
420301	Fire Department	235,013	247,795	271,070	271,070	144,394	307,570	305,570	305,570	34,500	12.73%



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1000.42.4203.420302.54423	Custodial Services	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	-	0.00%
1000.42.4203.420302.55300	Telephone & Communications	1,139	1,186	2,000	2,000	1,057	2,000	2,000	2,000	-	0.00%
1000.42.4203.420302.56210	Natural Gas	6,952	5,528	6,750	6,750	1,267	6,750	6,750	6,750	-	0.00%
1000.42.4203.420302.56220	Electricity	10,055	13,866	9,000	9,000	3,831	9,000	9,000	9,000	-	0.00%
1000.42.4203.420302.56240	Oil	-	-	-	-	3,299	-	-	-	-	0.00%
420302	Fire - Terryville Station	21,045	23,481	20,650	20,650	12,354	20,650	20,650	20,650	-	0.00%
1000.42.4203.420303.54423	Custodial Services	2,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	-	0.00%
1000.42.4203.420303.55300	Telephone & Communications	1,043	1,055	2,000	2,000	521	2,000	2,000	2,000	-	0.00%
1000.42.4203.420303.56210	Natural Gas	7,070	8,988	5,500	5,500	2,396	5,500	5,500	5,500	-	0.00%
1000.42.4203.420303.56220	Electricity	11,145	10,412	15,000	15,000	5,293	15,000	15,000	15,000	-	0.00%
420303	Fire - Plymouth Station	22,158	23,355	25,400	25,400	11,111	25,400	25,400	25,400	-	0.00%
1000.42.4203.420304.54423	Custodial Services	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	-	0.00%
1000.42.4203.420304.55300	Telephone & Communications	1,141	1,132	1,000	1,000	571	1,000	1,000	1,000	-	0.00%
1000.42.4203.420304.56220	Electricity	3,441	5,759	5,700	5,700	1,473	5,700	5,700	5,700	-	0.00%
1000.42.4203.420304.56240	Oil	3,507	2,759	5,000	5,000	-	5,000	5,000	5,000	-	0.00%
420304	Fire - Fall Mountain Station	10,490	12,050	14,100	14,100	4,443	14,100	14,100	14,100	-	0.00%
1000.42.4209.000000.53015	Service Contracts	15,265	17,353	16,000	16,000	13,334	17,280	17,280	17,280	1,280	8.00%
1000.42.4209.000000.54300	Repairs & Maintenance	76	525	1,500	1,500	65	2,495	2,495	2,495	995	66.33%
1000.42.4209.000000.54411	Water/Sewer	3,402	3,188	3,000	3,000	1,018	3,240	3,240	3,240	240	8.00%
1000.42.4209.000000.55300	Telephone & Communications	3,333	2,947	5,336	5,336	2,516	5,763	5,763	5,763	427	8.00%
1000.42.4209.000000.56210	Natural Gas	5,129	9,525	6,000	6,000	573	6,480	6,480	6,480	480	8.00%
1000.42.4209.000000.56220	Electricity	12,930	17,693	14,000	14,000	6,100	15,120	15,120	15,120	1,120	8.00%
1000.42.4209.000000.58250	Payments to Other Organizations	10,424	10,554	11,085	11,085	11,085	11,972	11,972	11,972	887	8.00%
4209	Ambulance	50,559	61,785	56,921	56,921	34,690	62,350	62,350	62,350	5,429	9.54%
1000.42.4219.000000.51610	Regular Employees	40,784	43,542	49,894	49,894	17,693	55,882	53,000	53,000	3,106	6.23%
1000.42.4219.000000.51650	Administrative Assistant	17,613	24,818	25,820	25,820	9,174	26,335	26,335	26,335	515	1.99%
1000.42.4219.000000.53015	Service Contracts	2,420	2,420	2,600	2,600	2,600	2,800	2,800	2,800	200	7.69%
1000.42.4219.000000.53200	Conferences & Training	455	1,808	2,500	2,500	875	2,500	2,500	2,500	-	0.00%
1000.42.4219.000000.54300	Repairs & Maintenance	94	100	600	600	-	600	600	600	-	0.00%
1000.42.4219.000000.55300	Telephone & Communications	526	552	400	400	248	400	400	400	-	0.00%
1000.42.4219.000000.56100	General Office Supplies	460	486	500	500	136	500	500	500	-	0.00%
1000.42.4219.000000.56430	Periodicals	1,346	1,346	1,346	1,346	1,346	1,552	1,552	1,552	206	15.30%
1000.42.4219.000000.56440	Investigative Supplies	284	500	500	500	-	500	500	500	-	0.00%

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1000.42.4219.000000.56902	Clothing	367	371	400	400	-	400	400	400	-	0.00%
1000.42.4219.000000.56903	Safety Supplies - COVID Related	987	-	-	-	-	-	-	-	-	0.00%
1000.42.4219.000000.58100	Memberships & Dues	845	305	565	565	525	565	565	565	-	0.00%
4219	Fire Marshal	66,179	76,248	85,125	85,125	32,596	92,034	89,152	89,152	4,027	4.73%
1000.42.4223.000000.51620	Director	5,200	5,200	5,200	5,200	2,600	7,800	7,800	7,800	2,600	50.00%
1000.42.4223.000000.53200	Conferences & Training	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.42.4223.000000.54100	Utility Services	4,435	3,144	5,000	5,000	1,506	5,000	5,000	5,000	-	0.00%
1000.42.4223.000000.54300	Repairs & Maintenance	-	-	500	500	-	500	500	500	-	0.00%
1000.42.4223.000000.54405	Leases of Equipment	25,413	34,840	27,560	27,560	1,689	27,560	27,560	27,560	-	0.00%
1000.42.4223.000000.57300	Equipment - generators	-	1,181	5,700	5,700	-	5,700	5,700	5,700	-	0.00%
1000.42.4223.000000.55300	Telephone & Communications	175	177	200	200	74	200	200	200	-	0.00%
1000.42.4223.000000.56280	Emergency Expenses	369	-	1,500	1,500	14	1,000	1,000	1,000	(500)	-33.33%
1000.42.4223.000000.56300	Food/M meal Allowance	-	649	300	300	-	300	300	300	-	0.00%
1000.42.4223.000000.56900	Other Supplies	155	-	250	250	210	250	250	250	-	0.00%
1000.42.4223.000000.56903	Safety Supplies-COVID Related	52,040	49,133	5,000	5,000	-	2,500	2,500	2,500	(2,500)	-50.00%
1000.42.4223.000000.56904	Storm Isaiais Expenses	33,768	-	-	-	-	-	-	-	-	0.00%
1000.42.4223.000000.58100	Memberships & Dues	-	-	100	100	30	100	100	100	-	0.00%
4223	Emergency Management	121,556	94,324	51,310	51,310	6,123	50,910	50,910	50,910	(400)	-0.78%
1000.43.4301.000000.51600	Department Head	78,632	81,968	92,000	92,000	31,035	90,000	90,000	90,000	(2,000)	-2.17%
1000.43.4301.000000.51630	Overtime	-	-	-	-	-	-	-	-	-	0.00%
1000.43.4301.000000.51903	Longevity	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.43.4301.000000.53300	Other Professional/Tech Services	7,500	58,599	5,000	5,000	-	10,000	10,000	10,000	5,000	100.00%
1000.43.4301.000000.55400	Advertising	686	580	2,000	2,000	162	2,000	2,000	2,000	-	0.00%
1000.43.4301.000000.56100	General Office Supplies	-	-	-	-	-	200	200	200	200	#DIV/0!
1000.43.4301.000000.58100	Memberships & Dues	400	450	500	500	-	500	500	500	-	0.00%
4301	Public Works Director	87,218	141,597	99,500	99,500	31,197	102,700	102,700	102,700	3,200	3.22%
1000.43.4303.000000.51600	Department Head	69,943	83,554	87,660	87,660	31,615	89,500	89,500	89,500	1,840	2.10%
1000.43.4303.000000.51610	Regular Employees	278,490	308,582	368,711	368,711	115,699	429,808	429,808	429,808	61,097	16.57%
1000.43.4303.000000.51620	Part Time/Seasonal Employees	-	-	-	-	-	-	-	-	-	0.00%
1000.43.4303.000000.51630	Overtime	30,542	33,366	30,000	30,000	19,490	30,000	30,000	30,000	-	0.00%
1000.43.4303.000000.51900	Other Salaries-Unused Vacation	398	-	-	-	-	-	-	-	-	#DIV/0!
1000.43.4303.000000.51902	Call In Pay	6,500	7,350	7,800	7,800	3,000	7,800	7,800	7,800	-	0.00%
1000.43.4303.000000.51903	Longevity	2,175	1,650	1,950	1,950	575	1,950	1,950	1,950	-	0.00%
1000.43.4303.000000.52905	Employee Safety	771	3,030	3,000	3,000	1,512	3,000	3,000	3,000	-	0.00%

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1000.43.4303.000000.53200	Conferences & Training	-	-	500	500	-	750	750	750	250	50.00%
1000.43.4303.000000.53300	Other Professional/Tech Services	135,880	112,598	140,000	140,000	58,666	140,000	140,000	140,000	-	0.00%
1000.43.4303.000000.53320	Environmental Services	1,750	2,000	7,500	7,500	-	7,500	7,500	7,500	-	0.00%
1000.43.4303.000000.54300	Repairs & Maintenance	29,760	73,060	80,000	80,000	23,581	80,000	80,000	80,000	-	0.00%
1000.43.4303.000000.54411	Water/Sewer	599	659	650	650	271	650	650	650	-	0.00%
1000.43.4303.000000.55300	Telephone & Communications	2,396	2,690	2,500	2,500	1,393	2,500	2,500	2,500	-	0.00%
1000.43.4303.000000.56210	Natural Gas	5,437	12,245	4,000	4,000	451	4,500	4,500	4,500	500	12.50%
1000.43.4303.000000.56220	Electricity	2,825	3,305	3,000	3,000	1,419	3,500	3,500	3,500	500	16.67%
1000.43.4303.000000.56300	Food/M meal Allowance	1,960	1,470	2,000	2,000	200	2,000	2,000	2,000	-	0.00%
1000.43.4303.000000.56600	Supplies - Street Signs	6,045	9,996	10,000	10,000	10,183	15,000	13,500	13,500	3,500	35.00%
1000.43.4303.000000.56902	Clothing	16,531	19,894	16,500	16,500	5,153	16,500	16,500	16,500	-	0.00%
1000.43.4303.000000.58100	Memberships & Dues	-	-	250	250	-	250	250	250	-	0.00%
4303	Highway	592,002	675,448	766,021	766,021	273,207	835,208	833,708	833,708	67,687	8.84%
1000.43.4307.000000.51620	Part Time/Seasonal Employees	2,992	-	-	-	-	-	-	-	-	#DIV/0!
1000.43.4307.000000.51630	Overtime	77,933	79,872	95,000	95,000	15,026	95,000	90,000	90,000	(5,000)	-5.26%
1000.43.4307.000000.53300	Other Professional/Tech Services	48,530	18,326	25,000	25,000	2,500	25,000	25,000	25,000	-	0.00%
1000.43.4307.000000.56010	Supplies	11,504	41,936	15,000	15,000	4,755	15,000	15,000	15,000	-	0.00%
1000.43.4307.000000.56270	Salt & Sand	170,615	230,004	230,000	230,000	656	230,000	200,000	200,000	(30,000)	-13.04%
1000.43.4307.000000.56900	Other Supplies	200	42	250	250	-	250	250	250	-	0.00%
4307	Snow Removal	311,774	370,180	365,250	365,250	22,937	365,250	330,250	330,250	(35,000)	-9.58%
1000.43.4313.000000.51610	Regular Employees	131,742	136,498	138,087	138,087	58,129	141,000	141,000	141,000	2,913	2.11%
1000.43.4313.000000.51630	Overtime	849	543	2,000	2,000	-	2,000	2,000	2,000	-	0.00%
1000.43.4313.000000.51900	Other Salaries	-	-	625	625	-	625	625	625	-	0.00%
1000.43.4313.000000.51903	Longevity	525	650	525	525	325	525	525	525	-	0.00%
1000.43.4313.000000.53200	Conferences & Training	-	-	800	800	-	800	800	800	-	0.00%
1000.43.4313.000000.53320	Environmental Services	-	750	5,000	5,000	-	5,000	5,000	5,000	-	0.00%
1000.43.4313.000000.53505	Testing/Inspections	728	1,890	2,000	2,000	-	2,500	2,500	2,500	500	25.00%
1000.43.4313.000000.54300	Repairs & Maintenance	147,654	144,011	155,000	155,000	91,096	160,000	155,000	155,000	-	0.00%
1000.43.4313.000000.54301	Building Maintenance	541	7,375	10,000	10,000	6,062	10,000	10,000	10,000	-	0.00%
1000.43.4313.000000.54305	Fleet Repairs & Maintenance	7,442	10,466	10,000	10,000	4,548	10,000	10,000	10,000	-	0.00%
1000.43.4313.000000.54411	Water/Sewer	585	568	500	500	312	750	750	750	250	50.00%
1000.43.4313.000000.55300	Telephone & Communications	1,880	1,777	2,000	2,000	894	2,000	2,000	2,000	-	0.00%
1000.43.4313.000000.56100	General Office Supplies	635	-	500	500	-	500	500	500	-	0.00%
1000.43.4313.000000.56170	Maintenance Supplies	11,509	26,050	28,000	28,000	8,353	28,000	26,000	26,000	(2,000)	-7.14%
1000.43.4313.000000.56210	Natural Gas	8,997	14,960	10,000	10,000	2,208	15,000	15,000	15,000	5,000	50.00%
1000.43.4313.000000.56220	Electricity	6,734	10,618	7,000	7,000	2,980	8,500	8,500	8,500	1,500	21.43%

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IV Account #	IV Account Description	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY 2023 Amend Budget	FY 2023 YTD Actual as of 12/31/22	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
										\$ Change	% Change
1000.43.4313.000000.56260	Gasoline	103,029	89,659	135,000	135,000	71,036	140,000	140,000	140,000	5,000	3.70%
4313	Maintenance Garage	422,849	445,815	507,037	507,037	245,941	527,200	520,200	520,200	13,163	2.60%
1000.43.4317.000000.51610	Regular Employees	42,055	44,487	42,133	42,133	15,814	42,976	42,976	42,976	843	2.00%
1000.43.4317.000000.51630	Overtime	24,085	33,414	22,000	22,000	13,209	23,000	23,000	23,000	1,000	4.55%
1000.43.4317.000000.51903	Longevity	525	525	525	525	525	525	525	525	-	0.00%
1000.43.4317.000000.53300	Other Professional/Tech Services	607,456	467,347	575,000	575,000	220,747	575,000	575,000	575,000	-	0.00%
1000.43.4317.000000.53505	Testing/Inspections	12,073	3,692	13,000	13,000	3,065	13,000	13,000	13,000	-	0.00%
1000.43.4317.000000.54300	Repairs & Maintenance	3,721	13,578	15,000	15,000	13,359	17,000	17,000	17,000	2,000	13.33%
1000.43.4317.000000.54410	Rental of Land & Buildings	1,776	1,781	2,000	2,000	1,915	2,000	2,000	2,000	-	0.00%
1000.43.4317.000000.54411	Water/Sewer	142	190	250	250	103	250	250	250	-	0.00%
1000.43.4317.000000.54421	Disposal	2,000	900	4,000	4,000	2,700	4,000	4,000	4,000	-	0.00%
1000.43.4317.000000.55300	Telephone & Communications	1,757	1,855	2,000	2,000	899	2,000	2,000	2,000	-	0.00%
1000.43.4317.000000.56220	Electricity	6,586	4,563	7,000	7,000	1,901	7,200	7,200	7,200	200	2.86%
1000.43.4317.000000.58130	Permit Fees	3,200	1,600	3,500	3,500	-	3,500	3,500	3,500	-	0.00%
4317	Transfer Station	705,377	573,932	686,408	686,408	274,238	690,451	690,451	690,451	4,043	0.59%
1000.43.4329.000000.54412	Hydrants	412,890	428,842	439,000	439,000	189,680	439,000	439,000	439,000	-	0.00%
1000.43.4329.000000.55300	Telephone & Communications	1,409	1,713	5,000	5,000	173	5,000	5,000	5,000	-	0.00%
1000.43.4329.000000.56225	Street Lights	49,082	47,211	60,000	60,000	16,452	65,000	65,000	65,000	5,000	8.33%
4329	Utilities	463,381	477,766	504,000	504,000	206,306	509,000	509,000	509,000	5,000	0.99%
1000.43.4331.000000.51610	Regular Employees	44,794	45,718	47,677	47,677	17,987	67,214	25,500	25,500	(22,177)	-46.52%
1000.43.4331.000000.51630	Overtime	10,990	8,484	6,000	6,000	2,115	6,000	6,000	6,000	-	0.00%
1000.43.4331.000000.51903	Longevity	425	-	-	-	-	-	-	-	-	#DIV/0!
1000.43.4331.000000.53015	Service Contracts	19,154	18,708	22,000	22,000	16,092	22,000	22,000	22,000	-	0.00%
1000.43.4331.000000.54300	Repairs & Maintenance	7,241	(2,669)	22,000	22,000	15,745	25,000	25,000	25,000	3,000	13.64%
1000.43.4331.000000.54411	Water/Sewer	4,622	4,619	5,000	5,000	1,380	5,000	5,000	5,000	-	0.00%
1000.43.4331.000000.55300	Telephone & Communications	26,614	26,332	26,000	26,000	10,763	26,000	26,000	26,000	-	0.00%
1000.43.4331.000000.56010	Supplies	7,151	7,722	8,000	8,000	1,821	8,000	8,000	8,000	-	0.00%
1000.43.4331.000000.56220	Electricity	50,843	47,936	51,500	51,500	26,395	53,000	53,000	53,000	1,500	2.91%
1000.43.4331.000000.56240	Oil	18,820	21,452	20,000	20,000	7,351	20,000	22,000	22,000	2,000	10.00%
1000.43.4331.000000.56902	Clothing	253	585	500	500	-	-	-	-	(500)	-100.00%
4331	Town Hall	190,906	178,887	208,677	208,677	99,649	232,214	192,500	192,500	(16,177)	-7.75%

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										\$ Change	% Change
1000.43.4332.000000.51610	Regular Employees	-	-	110,000	110,000	43,578	-	154,975	154,975	44,975	40.89%
1000.43.4332.000000.51630	Overtime	-	-	500	500	216	-	-	-	(500)	-100.00%
1000.43.4332.000000.51903	Longevity	-	-	950	950	525	-	-	-	(950)	-100.00%
1000.43.4332.000000.52902	Clothing	-	-	2,000	2,000	-	-	-	-	(2,000)	-100.00%
1000.43.4332.000000.53300	Other Professional/Tech Services	1,560	7,672	10,000	10,000	8,003	12,000	12,000	12,000	2,000	20.00%
1000.43.4332.000000.53505	Testing/Inspections	-	-	-	-	-	5,500	5,500	5,500	5,500	0.00%
1000.43.4332.000000.54300	Repairs & Maintenance	4,206	7,642	10,000	18,200	6,401	10,000	10,000	10,000	-	0.00%
1000.43.4332.000000.54411	Water/Sewer	159	157	300	216	98	400	400	400	100	33.33%
1000.43.4332.000000.54413	Town Wide Sewer Use Fees	42,275	40,500	45,000	45,084	45,084	46,000	46,000	46,000	1,000	2.22%
1000.43.4332.000000.56220	Electricity	1,521	1,624	2,000	2,000	438	2,500	2,500	2,500	500	25.00%
1000.43.4332.000000.56240	Oil	1,500	1,562	2,000	2,000	118	2,500	2,500	2,500	500	25.00%
1000.43.4332.000000.58250	Payments to Other Organizations	2,013	1,611	2,500	2,500	1,611	3,000	3,000	3,000	500	20.00%
4332	Facilities	53,233	60,768	185,250	80,000	61,753	81,900	236,875	236,875	51,625	27.87%
1000.43.4341.000000.51600	Department Head	64,459	69,179	72,381	72,381	26,603	73,829	73,829	73,829	1,448	2.00%
1000.43.4341.000000.51630	Overtime	375	1,996	1,200	1,200	473	1,200	1,200	1,200	-	0.00%
1000.43.4341.000000.51650	Meeting Secretary	1,203	672	1,000	1,000	363	1,000	1,000	1,000	-	0.00%
1000.43.4341.000000.51903	Longevity	750	475	475	475	-	475	475	475	-	0.00%
1000.43.4341.000000.53300	Other Professional/Tech Services	-	1,751	600	275	-	500	500	500	(100)	-16.67%
1000.43.4341.000000.53510	Data Processing Fees	15,027	13,974	1,000	11,000	5,615	14,000	1,000	1,000	-	0.00%
1000.43.4341.000000.55300	Telephone & Communications	999	1,162	1,000	1,000	256	1,200	1,200	1,200	200	20.00%
1000.43.4341.000000.56100	General Office Supplies	-	-	-	-	-	-	-	-	-	0.00%
1000.43.4341.000000.56430	Periodicals	-	190	1,200	1,200	-	600	600	600	(600)	-50.00%
1000.43.4341.000000.56902	Clothing	246	322	350	350	345	500	500	500	150	42.86%
1000.43.4341.000000.58100	Memberships & Dues	247	316	350	675	402	600	600	600	250	71.43%
4341	Building Inspector	83,305	90,038	79,556	89,556	34,056	93,904	80,904	80,904	1,348	1.69%
1000.44.4403.000000.53040	Medical Services	-	-	-	-	-	-	-	-	-	#DIV/0!
1000.44.4403.000000.58250	Payments to Other Organizations	64,672	64,414	64,373	64,373	64,757	64,707	64,707	64,707	334	0.52%
4403	Public Health Services	64,672	64,414	64,373	64,373	64,757	64,707	64,707	64,707	334	0.52%
1000.44.4406.000000.53010	Elderly Transport - Dial a Ride	28,455	30,853	30,000	30,000	11,631	30,000	30,000	30,000	-	0.00%
1000.44.4406.000000.54300	Repairs & Maintenance	4,687	1,891	2,500	2,500	4,712	5,000	5,000	5,000	2,500	100.00%
4406	Elderly Transportation	33,142	32,743	32,500	32,500	16,343	35,000	35,000	35,000	2,500	7.69%

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1000.44.4427.000000.51650	Meeting Secretary	650	903	1,250	1,250	328	1,500	1,500	1,500	250	20.00%
1000.44.4427.000000.53010	Purchased Professional Services	53,376	53,376	59,310	59,310	-	63,197	63,197	63,197	3,887	6.55%
1000.44.4427.000000.55400	Advertising	1,200	-	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
1000.44.4427.000000.56100	General Office Supplies	303	-	250	250	-	250	250	250	-	0.00%
1000.44.4427.000000.58100	Memberships & Dues	569	178	569	569	-	570	570	570	1	0.18%
1000.44.4427.000000.55995	Temporary Shelter	-	-	-	-	-	-	-	-	-	0.00%
4427	Human Services	56,098	54,457	62,879	62,879	1,828	67,017	67,017	67,017	4,138	6.58%
1000.45.4501.000000.51600	Department Head	65,269	70,081	73,291	73,291	26,994	74,757	74,757	74,757	1,466	2.00%
1000.45.4501.000000.51610	Regular Employees	153,294	152,434	160,783	160,783	59,585	165,584	165,584	165,584	4,801	2.99%
1000.45.4501.000000.51620	Part Time Employees	15,156	31,428	48,704	48,704	17,319	47,998	47,998	47,998	(706)	-1.45%
1000.45.4501.000000.51630	Overtime	-	178	200	200	-	200	200	200	-	0.00%
1000.45.4501.000000.53015	Service Contracts	24,739	28,057	28,200	28,200	19,687	29,000	29,000	29,000	800	2.84%
1000.45.4501.000000.53110	Library Services	36,861	37,262	39,350	39,350	38,220	39,500	39,500	39,500	150	0.38%
1000.45.4501.000000.53200	Conferences & Training	70	-	620	620	-	620	620	620	-	0.00%
1000.45.4501.000000.54300	Repairs & Maintenance	23,657	11,187	14,000	14,000	2,736	14,250	14,250	14,250	250	1.79%
1000.45.4501.000000.54411	Water/Sewer	519	621	750	750	345	750	750	750	-	0.00%
1000.45.4501.000000.55300	Telephone & Communications	2	-	60	60	-	60	60	60	-	0.00%
1000.45.4501.000000.55301	Postage	59	116	120	120	-	120	120	120	-	0.00%
1000.45.4501.000000.56100	General Office Supplies	1,974	2,240	3,250	3,250	1,299	3,250	3,250	3,250	-	0.00%
1000.45.4501.000000.56210	Natural Gas	11,510	16,775	11,000	11,000	2,172	16,000	16,000	16,000	5,000	45.45%
1000.45.4501.000000.56220	Electricity	22,825	14,018	28,000	28,000	9,391	28,000	28,000	28,000	-	0.00%
1000.45.4501.000000.56405	Audio Visual Materials	8,406	9,567	10,500	10,500	5,346	10,500	10,500	10,500	-	0.00%
1000.45.4501.000000.56420	Library Books	41,323	39,798	44,000	44,000	23,613	44,000	44,000	44,000	-	0.00%
1000.45.4501.000000.56430	Periodicals	2,706	2,850	2,500	2,500	2,413	3,350	3,350	3,350	850	34.00%
1000.45.4501.000000.56900	Other Supplies	4,686	4,588	4,750	4,750	2,299	4,750	4,750	4,750	-	0.00%
1000.45.4501.000000.56903	Safety Supplies - COVID Related	533	438	500	500	55	-	-	-	(500)	-100.00%
1000.45.4501.000000.58100	Memberships & Dues	1,347	1,305	1,550	1,550	895	1,550	1,550	1,550	-	0.00%
	Plymouth Library Contribution									-	0.00%
4501	Terryville Library	414,937	422,943	472,128	472,128	212,369	484,239	484,239	484,239	12,111	2.57%
1000.45.4506.450601.51600	Department Head	24,639	2,483	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.51610	Regular Employees	103,173	101,993	-	-	25	-	-	-	-	#DIV/0!
1000.45.4506.450601.51620	Part Time/Seasonal Employees	8,342	10,356	20,000	20,000	80	20,500	20,500	20,500	500	2.50%
1000.45.4506.450601.51630	Overtime	319	157	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.51650	Meeting Secretary	1,294	2,347	1,300	1,300	828	1,300	1,300	1,300	-	0.00%

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1000.45.4506.450601.51903	Longevity	950	950	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.52902	Clothing	1,768	1,598	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.53300	Other Professional/Tech Services	2,795	2,995	7,200	7,200	70	7,200	7,200	7,200	-	0.00%
1000.45.4506.450601.54300	Repairs & Maintenance	20,090	905	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.54303	Grounds Maintenance	6,991	3,768	12,500	12,500	3,198	12,750	12,750	12,750	250	2.00%
1000.45.4506.450601.54400	Rentals	1,144	1,863	-	-	-	-	-	-	-	0.00%
1000.45.4506.450601.54410	Rental of Land & Buildings	-	-	-	-	-	-	-	-	-	0.00%
1000.45.4506.450601.54411	Water/Sewer	1,000	3,352	600	600	4,439	615	615	615	15	2.50%
1000.45.4506.450601.55400	Advertising	112	431	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.56010	Supplies	2,530	5,885	-	-	-	-	-	-	-	#DIV/0!
1000.45.4506.450601.56100	General Office Supplies	220	441	500	500	2,336	550	550	550	50	10.00%
1000.45.4506.450601.56220	Electricity	1,128	1,207	2,000	2,000	597	2,500	2,500	2,500	500	25.00%
1000.45.4506.450601.57300	Equipment	2,210	56,947	2,500	2,500	400	2,500	2,500	2,500	-	0.00%
1000.45.4506.450601.58100	Memberships & Dues	590	105	500	1,480	364	1,000	1,000	1,000	500	100.00%
1000.45.4506.450601.59010	Other Items (grants)	-	-	-	67,500	21,931	-	-	-	-	0.00%
450601	Parks	179,294	197,783	47,100	115,580	34,268	48,915	48,915	48,915	1,815	3.85%
1000.45.4506.450602.51600	Department Head			60,231	60,231	20,638	61,435	61,435	61,435	1,204	2.00%
1000.45.4506.450602.51625	Part Time/Seasonal - Rec	17,617	50,203	45,000	45,000	27,613	49,000	49,000	49,000	4,000	8.89%
1000.45.4506.450602.53200	Conferences & Training						2,000	2,000	2,000	2,000	100.00%
1000.45.4506.450602.53240	Field Trips/Excursions - Rec	-	3,331	7,500	7,500	2,906	10,575	10,575	10,575	3,075	41.00%
1000.45.4506.450602.53310	Contract Services - Rec	2,405	7,311	11,000	10,020	3,630	10,300	10,300	10,300	(700)	-6.36%
1000.45.4506.450602.53540	Sports Officials	600	3,480	6,000	6,000	665	6,500	6,500	6,500	500	8.33%
1000.45.4506.450602.54410	Rental of Land & Buildings	-	-	10,000	10,000	940	7,000	7,000	7,000	(3,000)	-30.00%
1000.45.4506.450602.55400	Advertising	-	-	1,000	1,000	-	2,000	2,000	2,000	1,000	100.00%
1000.45.4506.450602.56160	Supplies - Recreation	1,719	6,683	7,500	7,500	-	7,500	7,500	7,500	-	0.00%
1000.45.4506.450602.57300	Equipment	-	969	6,000	6,000	-	6,125	6,125	6,125	125	2.08%
1000.45.4506.450602.59010	Other Items (grants)	-	-	-	-	-	-	-	-	-	0.00%
1000.45.4506.450602.59140	Internal Transfers	-	(71,977)	(94,000)	(94,000)	-	(101,000)	(101,000)	(101,000)	(7,000)	7.45%
450602	Recreation	22,341	-	60,231	59,251	35,754	61,435	61,435	61,435	1,204	2.00%

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1000.47.4700.000000.58360	Board of Education Expenses	23,381,805	24,095,864	25,074,985	25,074,985	11,324,616	26,149,100	25,827,235	26,150,292	1,075,307	4.29%
1000.47.4700.000000.58360	Out Placement-Excess Cost Revenue transfer in	-	-	-	-	-	-	-	-	-	0.00%
1000.47.4700.000000.58400	Liquidation of Prior Year Encumbrances	769,014	736,905	-	-	421,584	-	-	-	-	0.00%
4700		24,150,820	24,832,769	25,074,985	25,074,985	11,746,200	26,149,100	25,827,235	26,150,292	1,075,307	4.29%
1000.48.4801.480111.58310	Principal - School- 2019 Refunding	447,000	531,000	551,000	551,000	551,000	543,000	543,000	543,000	(8,000)	-1.45%
1000.48.4801.480112.58310	Principal - School-2012 Issue	200,000	190,000	190,000	190,000	-	185,000	185,000	185,000	(5,000)	-2.63%
1000.48.4801.480113.58310	Principal - School - 2014 Refunding	339,000	330,000	326,000	326,000	326,000	326,000	326,000	326,000	-	0.00%
1000.48.4801.480117.58310	Principal - Water Lines - 2012 Issue	80,000	75,000	75,000	75,000	-	80,000	80,000	80,000	5,000	6.67%
1000.48.4801.480118.58310	Principal - Water Lines - 2014 Refunding	91,000	90,000	89,000	89,000	89,000	89,000	89,000	89,000	-	0.00%
1000.48.4801.480191.58310	Principal - Leases and Short Term Financing	274,666	342,445	376,032	376,032	272,831	386,673	386,673	386,673	10,642	2.83%
1000.48.4801.480131.58310	Principal - General Obligation - 2019 Refunding	38,000	44,000	44,000	44,000	44,000	42,000	42,000	42,000	(2,000)	-4.55%
1000.48.4801.480132.58310	Principal - General Obligation - 2012 Issue	520,000	510,000	510,000	510,000	775,000	510,000	510,000	510,000	-	0.00%
1000.48.4801.480133.58310	Principal - General Obligation - 2013 Issue	250,000	250,000	250,000	250,000	275,000	250,000	250,000	250,000	-	0.00%
1000.48.4801.480134.58310	Principal - General Obligation - 2018 Issue	255,000	300,000	350,000	350,000	350,000	360,000	360,000	360,000	10,000	2.86%
4801	Debt Service - Principal	2,494,666	2,662,445	2,761,032	2,761,032	2,682,831	2,771,673	2,771,673	2,771,673	10,642	0.39%
1000.48.4803.480311.58320	Interest - School- 2019 Refunding of 2010	191,375	166,925	139,875	139,875	76,825	112,525	112,525	112,525	(27,350)	-19.55%
1000.48.4803.480312.58320	Interest - School-2012 Issue	20,156	14,256	10,456	10,456	-	6,475	6,475	6,475	(3,981)	-38.07%
1000.48.4803.480313.58320	Interest - School - 2014 Refunding	38,135	29,400	20,375	20,375	12,225	8,150	8,150	8,150	(12,225)	-60.00%
1000.48.4803.480317.58320	Interest - Water Lines - 2012 Issue	8,300	5,950	4,450	4,450	-	2,800	2,800	2,800	(1,650)	-37.08%
1000.48.4803.480318.58320	Interest - Water Lines - 2014 Refunding	10,390	8,025	5,563	5,563	3,338	2,225	2,225	2,225	(3,338)	-60.00%
1000.48.4803.480391.58320	Interest - Leases and Short Term Financing	27,589	23,958	81,233	81,233	19,749	83,967	83,967	83,967	2,734	3.37%
1000.48.4803.480331.58320	Interest - General Obligation - 2019 Refunding	17,600	15,550	13,350	13,350	7,225	11,200	11,200	11,200	(2,150)	-16.10%
1000.48.4803.480332.58320	Interest - General Obligation - 2012 Issue	54,388	38,888	28,688	28,688	25,672	17,850	17,850	17,850	(10,838)	-37.78%
1000.48.4803.480333.58320	Interest - General Obligation - 2013 Issue	40,625	34,063	26,875	26,875	16,844	19,375	19,375	19,375	(7,500)	-27.91%
1000.48.4803.480334.58320	Interest - General Obligation - 2018 Issue	257,750	246,650	233,650	233,650	120,325	219,450	219,450	219,450	(14,200)	-6.08%
4803	Debt Service - Interest	666,308	583,664	564,515	564,515	282,202	484,017	484,017	484,017	(80,498)	-14.26%
1000.48.4899.000000.58330	Other	-	-	-	-	-	-	-	-	-	0.00%
4899	Other Debt Service	-	-	-	-	-	-	-	-	-	0.00%
1000.99.9901.000000.59020	Fund Transfers Out - Cap Projects	789,520	705,140	661,777	661,777	-	526,479	526,479	526,479	(135,298)	-20.44%
1000.99.9902.000000.59020	Fund Transfers Out - HS Building Fund	35,000	35,000	35,000	35,000	-	35,000	35,000	35,000	-	0.00%
1000.99.9903.000000.59020	Fund Transfers Out - BOE Sinking Fund	-	-	-	-	-	-	-	-	-	0.00%
99	Transfers Out	824,520	740,140	696,777	696,777	-	561,479	561,479	561,479	(135,298)	-19.42%



2023 - 2024 ESTIMATED EXPENSES

IV Account #	IV Account Description	FY2021 Actual	FY2022 Actual	FY2023 Budget	FY 2023 Amend Budget	FY 2023 YTD Actual as of 12/31/22	FY 2024 Dept Requested	FY 2024 Mayor Recommend	FY 2024 BOF Recommend	2024 BOF Recommend vs. 2023 Budget	
										\$ Change	% Change
		40,317,159	41,658,960	43,272,133	43,235,983	20,451,316	44,941,182	44,465,954	44,817,816	1,545,683	3.57%

\* Elected Officials increase goes into effect Monday after the election.

^ Captain position will be filled 10/1/2023.

Capital Projects - FY 2023-2024

Department	Project Description	Amount Requested	Mayor/BOF Recommended	Funding Sources						Total Cost
				General Fund	Town Aid Grant	LOCIP Grant	Municipal Grant		Other Sources	
Comptroller	Computer/Technology Upgrades	5,000	5,000	5,000						5,000
Technology	Annual Computer Replacement Program	15,000	15,000	15,000						15,000
Technology	HP 6000 Series Core Switch	8,000		-						-
Fire Department	Refurbish Engine/Tanker 8	225,000		-						-
Library	Annual Computer Replacement Program	7,755	7,755	7,755						7,755
Library	Circulation Desk Replacement	35,000								-
Library	Enhanced Security - Cameras	7,500								-
Public Works	Streelight Poll Replacement	100,000								-
Public Works	Highway Garage Equipment Protection	45,000								-
Public Works	One Ton Dump W/Plow	56,000	56,000					(2)	56,000	56,000
Public Works	2022 One Ton Utility Body W/Plow									-
Public Works	Furnace Replacement @ Garage	30,000								-
Public Works	Town Aid Roads (2023 Road Program)									-
Public Works	Town Aid Roads (2024 Road Program)	1,000,000	1,000,000	498,724	258,457	90,384	152,435			1,000,000
Public Works	Town Hall Renovations	25,000	-							-
Public Works	Town Hall Fire Panel Replacement	55,000								-
Public Works	Napco Bridge Project	200,000								-
Public Works	Remove and Repair Sidewalks at THS									-
Public Works	Wooden Streetlight Pole Replacement	80,000								-
Public Works	Project Design/Engineering	250,000								-
Public Works	HVAC Controls Townwide Replacement	199,000								-
PVAC (Public Works)	Various Capital Improvements	25,000	-							-
Police	Police Cruisers replacement program	180,000	180,000					(1)	180,000	180,000
Police	Tasers Program	61,470	61,470					(1)	61,470	61,470
Police	Twenty Bullet Proof Vests (year 3 of 5) \$20,000 total	4,117	4,117					(1)	4,117	4,117
Police	Interview Room Upgrade	12,935	12,935					(1)	12,935	12,935
Police	License Plate Reader	3,500	3,500					(1)	3,500	3,500
Police	Automated External Defibrillators (year 2 of 4)	5,180	5,180					(1)	5,180	5,180
Police	Communications CAD/RMS Software Upgrade	15,000	15,000					(1)	15,000	15,000
Parks	Full-Size Basketball Court	100,000								-
Parks	2 Car Garage @ Ososki	45,000								-
Parks	Portable Ice Skating Rink	50,000								-
Parks	Splash Pad Lake Winfield	100,000								-
Parks	Re-paving Lake Winfield Holt St parking lot and sidewalk	95,000		-						-
		3,040,457	1,365,957	526,479	258,457	90,384	152,435		338,202	1,365,957

Short Term Financing of Cap Projects		Original Cost	2023-2024	2024-2025	2025-2026	2026-2027	2028-2034	Total Principal	2024 Int
Ten Wheel Dump Truck Replacement - 7 year lease - 2020		223,908	26,728	28,741	29,805	32,371		117,645	5,376
Ten Wheel Dump Truck Replacement - 7 year lease - 2021		243,142	28,966	29,965	30,998	32,067	32,255	154,251	5,424
Ten Wheel Dump Truck Replacement - 7 year lease - 2022		288,815	35,026	30,424	32,294	34,279	156,816	288,839	10,994
Ten Wheel Dump Truck Replacement - 7 year lease - 2023		334,359	34,411	36,554	38,831	41,249	137,579	288,625	17,976
Ten Wheel Dump Truck Replacement - 7 year lease - 2024 (estimated payments)		288,815	35,026	30,424	32,294	34,279	525,816	657,839	10,994
SCBA Air Pack Replacements - Fire		750,000	102,416	104,684	107,002	109,372	156,816	580,290	11,853
Aerial Ladder Truck - Fire		1,435,151	124,100	106,871	110,216	113,666	901,767	1,356,620	21,349
Total		3,564,191	386,673	367,664	381,440	397,283	1,911,049	3,444,108	83,967

(1) To be funded from Police Extra Duty fund transfer into capital fund.

(2) Other Funding Sources: 2023 Auction Proceeds 56,000

**FY 2023-2024 Debt Service**

	Debt Outstanding - Principal Balance						FY 2024 Debt Service Expense		
	Issue Date	Maturity Date	FY 2024 Principal Beg Balance	FY 2024 Principal Additions	FY 2024 Principal Payments	FY 2024 Principal Ending Balance	FY 2024 Principal Payments	FY 2024 Interest Payments	FY 2024 Total Debt Service
<b>SCHOOL DEBT</b>									
School Refunding (Refunded 10/2019)	9/30/2010	12/15/2026	2,522,000		543,000	1,979,000	543,000	112,525	655,525
High School Project	7/19/2012	7/15/2024	370,000		185,000	185,000	185,000	6,475	191,475
School Refunding	4/22/2014	7/15/2023	326,000		326,000	-	326,000	8,150	334,150
			<b>3,218,000</b>	-	<b>1,054,000</b>	<b>2,164,000</b>	<b>1,054,000</b>	<b>127,150</b>	<b>1,181,150</b>
<b>GENERAL IMPROVEMENT</b>									
Improvement Refunding (Refunded 10/2019)	9/30/2010	12/15/2028	283,000		42,000	241,000	42,000	11,200	53,200
Roads/N Main Bridge/Engineering	7/19/2012	7/15/2024	1,020,000		510,000	510,000	510,000	17,850	527,850
Roads/N Main Bridge/Engineering	8/30/2013	8/15/2025	750,000		250,000	500,000	250,000	19,375	269,375
Roads/Firehouse/Town Hall/Charles St	10/24/2018	10/15/2038	6,045,000	-	360,000	5,685,000	360,000	219,450	579,450
			<b>8,098,000</b>	-	<b>1,162,000</b>	<b>6,936,000</b>	<b>1,162,000</b>	<b>267,875</b>	<b>1,429,875</b>
<b>WATER</b>									
Burr Road/Harwinton Ave Waterline	7/19/2012	7/15/2024	160,000		80,000	80,000	80,000	2,800	82,800
Water Line Refunding	4/22/2014	7/15/2023	89,000		89,000	-	89,000	2,225	91,225
			<b>249,000</b>		<b>169,000</b>	<b>80,000</b>	<b>169,000</b>	<b>5,025</b>	<b>174,025</b>
<b>SEWER</b>									
Sewer Issue	8/30/2013	8/15/2025	75,000		25,000	50,000	25,000	1,938	26,938
CWF-458C Denitrification Project	5/1/2016	5/1/2035	741,616		56,290	685,326	56,290	14,316	70,606
			<b>816,616</b>	-	<b>81,290</b>	<b>735,326</b>	<b>81,290</b>	<b>16,254</b>	<b>97,544</b>
<b>LEASES</b>									
FY 2024 Leases from cap projects			964,231		386,673	577,558	386,673	83,967	470,640
			<b>964,231</b>	-	<b>386,673</b>	<b>577,558</b>	<b>386,673</b>	<b>83,967</b>	<b>470,640</b>
2023 Estimated Bonding Costs									-
<b>Total Debt including Self Funded - TOP and WPCA</b>			<b>13,345,847</b>	-	<b>2,852,963</b>	<b>10,492,884</b>	<b>2,852,963</b>	<b>500,271</b>	<b>3,353,234</b>
<b>Less Self Funded WPCA Debt - Bonds</b>			<b>816,616</b>	-	<b>81,290</b>	<b>735,326</b>	<b>81,290</b>	<b>16,254</b>	<b>97,544</b>
<b>Total Net Debt Service - FY 2024 - Town of Plymouth</b>			<b>12,529,231</b>	-	<b>2,771,673</b>	<b>9,757,558</b>	<b>2,771,673</b>	<b>484,017</b>	<b>3,255,690</b>
			<b>Bonds - TOP</b>			<b>9,180,000</b>	<b>Dept 4801</b>	<b>Dept 4803</b>	
			<b>Leases</b>			<b>577,558</b>	<b>Total</b>	<b>Total</b>	
			<b>12,529,231</b>			<b>9,757,558</b>	2,771,673	484,017	

## Proposed Headcount Summary

Department	FY 2023 Budget		FY 2024 Recommended		Part Time (less than 30 hours)		Full Time (30 hrs or more)
Mayor	2		2				2
Town Council	5		5		5		
Comptroller	3		4				4
Treasurer	2		2		2		
Registrar	4		4		4		
Assessor	1		1				1
Board of Assessment Appeals	3		3		3		
Clerical	3		3				3
Tax Collector	1		1				1
Town Clerk	2		2				2
Fire Marshal	3		3		3		
Police Department	25		26				26
Emergency Management	1		1		1		
Animal Control	3		3		3		
Communications	0		0				
Town Hall Facilities	1		1		1		
Highway	8		9				9
Transfer Station	1		1				1
Facilities	2		3				3
Public Works Director	1		1				1
Maintenance Garage	2		2				2
Building Inspector	1		1				1
Terryville Library	8		8		3		5
Parks	0		0		0		
Recreation	1	*	1				1
Planning & Zoning	2		2		1		1

\* Seasonal camp help is variable based upon enrollment and not included above.

**TOWN OF PLYMOUTH  
GRAND LIST COMPARISON  
October 1, 2022**

	10/1/2022			10/1/2021			
	GROSS	EXEMPT	NET	GROSS	EXEMPT	NET	
REAL ESTATE	740,339,250	3,531,330	736,807,920	736,603,770	3,832,320	732,771,450	REAL ESTATE
PERSONAL PROPERTY	63,962,669	13,906,950	50,055,719	56,460,197	12,059,290	44,400,907	PERSONAL PROPERTY
MOTOR VEHICLE	130,813,660	1,910,720	128,902,940	126,064,120	1,067,530	124,996,590	MOTOR VEHICLE
TAX EXEMPT REAL ESTATE	46,619,780	46,619,780	-	50,383,060	50,383,060	-	TAX EXEMPT REAL ESTATE
<b>TOTALS</b>	<b>981,735,359</b>	<b>65,968,780</b>	<b>915,766,579</b>	<b>969,511,147</b>	<b>67,342,200</b>	<b>902,168,947</b>	<b>TOTAL</b>

CONNECTICUT LIGHT & POWER COMPANY	PUBLIC UTILITY	18,714,350
CONNECTICUT WATER COMPANY	PUBLIC UTILITY	11,254,920
YANKEE GAS SERVICE CO	PUBLIC UTILITY	4,597,930
INLAND INTERMODAL LLC	PRIVATE UTILITY	3,487,540
ROTH COLLECTIONS INC	PRIVATE INVESTOR	3,271,170
COOK WILLOW REALTY PARTNERSHIP	DEVELOPER	3,113,320
CITY OF BRISTOL-WATER COMPANY	PUBLIC UTILITY	2,776,480
SENIOR HOUSING AT QUAIL HOLLOW INC	PRIVATE UTILITY	2,384,040
RICHARDS CORPORATION	CONTRACTOR	2,339,990
EASTERN STEEL ERECTORS LLC	CONTRACTOR	2,174,330

source: Town of Plymouth Assessor's Office

## Town of Plymouth

### General Ledger with Budget Adjustments - On Demand Report

Fiscal Year: 2022-2023

From Date:

7/1/2022

To 6/30/2023

Account Mask: 2804??????????????

Account ' Expenditure



Include pre encumbrance



Print accounts with zero balance



Include Inactive Accounts



Filter Encumbrance Detail by Date Range

Budget Balance

Account Number / Description	Final Budget	Adjustments	Adj. Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
2804.41.4121.610000.51621	\$0.00	\$59,903.19	\$59,903.19	\$59,903.19	\$59,903.19	\$ 0.00	\$0.00	\$ 0.00
Temporary Wages								0.00%
2804.41.4131.610000.54320	\$0.00	\$125,000.00	\$125,000.00	\$25,094.20	\$25,094.20	\$99,905.80	\$55,545.00	\$44,360.80
GIS System								35.49%
2804.41.4135.610000.56900	\$0.00	\$2,613.00	\$2,613.00	\$2,613.00	\$2,613.00	\$ 0.00	\$ 0.00	\$ 0.00
Tax Collection Box								0.00%
2804.41.4173.610000.57500	\$0.00	\$50,000.00	\$50,000.00	\$2,233.21	\$2,233.21	\$47,766.79	\$0.00	\$47,766.79
Downtown Revitalization (CIF) Project								95.53%
2804.41.4203.610000.54304	\$0.00	\$78,114.50	\$78,114.50	\$78,114.50	\$78,114.50	\$ 0.00	\$0.00	\$ 0.00
Fresh Air Maintenance								0.00%
2804.41.4203.610000.57300	\$0.00	\$135,000.00	\$135,000.00	\$135,000.00	\$135,000.00	(\$ 0.00)	\$0.00	(\$ 0.00)
Fire Dept. Hurst Tool								0.00%
2804.41.4317.610000.57320	\$0.00	\$358,695.00	\$358,695.00	\$358,695.00	\$358,695.00	\$ 0.00	\$0.00	\$ 0.00
Vehicles								0.00%
2804.42.4201.610000.53500	\$0.00	\$305,000.00	\$305,000.00	\$24,878.00	\$24,878.00	\$280,122.00	\$25,000.00	\$255,122.00
Communication Tower								83.65%
2804.42.4201.610000.57300	\$0.00	\$90,000.00	\$90,000.00	\$0.00	\$0.00	\$90,000.00	\$80,000.00	\$10,000.00
Police Pole Cameras								11.11%
2804.42.4201.610000.57350	\$0.00	\$166,000.00	\$166,000.00	\$0.00	\$0.00	\$166,000.00	\$0.00	\$166,000.00
NexGen Law Enforcement Software								100.00%
2804.42.4209.610000.57300	\$0.00	\$24,469.90	\$24,469.90	\$24,469.90	\$24,469.90	\$ 0.00	\$0.00	\$ 0.00
LifePack 15's								0.00%
2804.42.4209.610000.57320	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00
Ambulance								100.00%
2804.42.4209.610000.57390	\$0.00	\$27,753.00	\$27,753.00	\$27,753.00	\$27,753.00	\$ 0.00	\$0.00	\$ 0.00
LUCAS Chest Compression								0.00%
2804.42.4219.610000.57300	\$0.00	\$ 9,026.87	\$ 9,026.87	\$9,026.87	\$9,026.87	\$ 0.00	\$0.00	\$ 0.00
Radios & Computers w/ Monitors								0.00%
2804.42.4223.610000.57320	\$0.00	\$44,590.55	\$44,590.55	\$0.00	\$0.00	\$44,590.55	\$0.00	\$44,590.55
ATV								100.00%
2804.43.4301.610000.57200	\$0.00	\$100,000.00	\$100,000.00	\$72,065.90	\$72,065.90	\$27,934.10	\$27,523.90	\$410.20
Carport Additions & Storage Containers								0.41%
2804.45.4501.610000.54301	\$0.00	\$22,978.90	\$22,978.90	\$22,978.90	\$22,978.90	\$ 0.00	\$0.00	\$ 0.00
Library - Quiet Rooms								0.00%
2804.45.4501.610000.54303	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$3,890.00	\$16,110.00
Library - Sidewalks								80.55%
2804.45.4506.610000.54300	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
Repair Lake Winfield Walking Trail & Related Equip								100.00%
2804.45.4506.610000.54303	\$0.00	\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$12,000.00

## Town of Plymouth

### General Ledger with Budget Adjustments - On Demand Report

Fiscal Year: 2022-2023

From Date:

7/1/2022

To 6/30/2023

Account Mask: 2804????????????????

Account ' Expenditure



Include pre encumbrance

Budget Balance



Print accounts with zero balance



Include Inactive Accounts



Filter Encumbrance Detail by Date Range

Account Number / Description	Final Budget	Adjustments	Adj. Budget	Range To Date	YTD	Balance	Encumbrance	% Remaining Bud
Little League Drainage								100.00%
2804.45.4506.610000.57300	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	\$2,099.69	\$5,900.31
Playground Equipment - Bobble Riders								73.75%
2804.45.4506.610000.57500	\$0.00	\$375,000.00	\$375,000.00	\$0.00	\$0.00	\$375,000.00	\$375,000.00	\$0.00
Parks & Rec Tennis/Pickle Ball Courts								0.00%
2804.82.8201.610000.53300	\$0.00	\$320,000.00	\$320,000.00	\$0.00	\$0.00	\$320,000.00	\$0.00	\$320,000.00
WPCA CT Clean Water Nutrient Project								100.00%
2804.82.8201.610000.54301	\$0.00	\$102,300.00	\$102,300.00	\$102,300.00	\$102,300.00	\$ 0.00	\$0.00	\$ 0.00
WPCA Roof								0.00%
2804.99.5000.610000.54300	\$0.00	\$89,051.00	\$89,051.00	\$89,051.00	\$89,051.00	\$ 0.00	\$0.00	\$ 0.00
American Legion Post 20 Kitchen								0.00%
2804.99.5000.610000.57300	\$0.00	\$29,333.99	\$29,333.99	\$29,333.99	\$29,333.99	\$0.00	\$0.00	\$0.00
Plymouth Food Pantry Generator & Freezer								0.00%
2804.99.5000.610000.59500	\$0.00	\$19,000.00	\$19,000.00	\$19,000.00	\$19,000.00	\$0.00	\$0.00	\$0.00
Special Items - Modelcraft Relocation								0.00%
2804.99.9999.610000.53400	\$0.00	\$50,000.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$39,100.00	\$10,900.00
Terryville Fish & Game Club Dam Study								21.80%
<b>Grand Total:</b>	\$0.00	\$2,703,829.90	\$2,703,829.90	\$1,082,510.66	\$1,082,510.66 #	\$1,621,319.24	\$ 608,158.59	\$1,621,319.24

End of Report

Printed: 07/05/2023

2:12:57 PM

Report:

rptNewOnDemandGLRptwBudgetAdj

2022.3.24

ARPA Funds Received                      \$3,432,434.88

Unallocated ARPA Funds                      \$728,604.98

## Tiers Designation Eligibility Report

**Municipality:**

**Town of Plymouth**

**Date:**

**7/25/2023**

#	Criteria	Yes/No	Comment
1	A negative fund balance percentage	No	
2	Reported a fund balance percentage of less than 5% in the three immediately preceding fiscal years	No	Total and Unassigned fund balance as of 6/30/2022 was 15.5% and 13.2%, respectively.
3	Reported an operating deficit the two immediately preceding fiscal years and reported a fund balance percentage of less than five percent for the immediately preceding fiscal year.	No	Operating Surplus of \$452,000 reported for FY 2021-22.
4	Issued tax or revenue anticipation notes in the three immediately preceding fiscal years to meet cash liquidity	No	
5	The municipality has not filed its annual audit report within twelve months of the fiscal year end	No	6/30/22 audit report submitted on 6/21/23. 6/30/21 audit report submitted on 10/6/22.
6	The current annual audit includes one or more material or significant audit findings that were reported in the annual audits of the two previous fiscal years	No	6/30/22 audit report included a first-year material financial statement audit finding. 2 deficiencies in internal controls (not rising to the level of significant/material) identified in the FY 2022 management letter.
7	Received a bond rating below A from a bond rating agency	No	S&P rating of AA- / Stable Outlook

# of Criteria Met:

0



PLYMOUTH

	Fiscal Years End				
	2021	2020	2019	2018	2017
<b>Economic Data</b>					
Population (State Dept. of Public Health)	11,659	11,668	11,598	11,645	11,718
School Enrollment (State Education Dept.)	1,425	1,496	1,579	1,618	1,647
Bond Rating (Moody's, as of July 1)					
Unemployment (Annual Average)	6.3%	8.1%	4.3%	4.3%	4.9%
<b>Grand List Data</b>					
Equalized Net Grand List	\$1,114,762,000	\$1,091,847,260	\$1,208,618,001	\$1,061,913,334	\$1,044,566,376
Equalized Mill Rate	27.74	28.15	24.57	27.13	26.60
Net Grand List	\$759,243,287	\$763,052,060	\$830,045,983	\$740,300,369	\$767,877,559
Mill Rate - Real Estate/Personal Property	40.63	40.63	39.69	39.69	36.02
Mill Rate - Motor Vehicle	40.63	40.63	39.69	32.00	36.02
<b>Property Tax Collection Data</b>					
Current Year Adjusted Tax Levy	\$30,922,772	\$30,739,655	\$29,691,616	\$28,810,622	\$27,781,374
Current Year Tax Collection %	98.2%	98.1%	97.9%	97.9%	97.7%
Total Taxes Collected as a % of Total Outstanding	97.5%	97.3%	97.2%	97.0%	96.5%
<b>Operating Results - General Fund</b>					
Property Tax Revenues	\$31,292,223	\$30,861,085	\$29,888,998	\$29,097,402	\$27,981,899
Intergovernmental Revenues	\$13,607,952	\$13,665,860	\$12,043,221	\$14,690,771	\$15,226,825
Total Revenues	\$45,949,363	\$45,027,054	\$42,711,312	\$44,335,380	\$43,712,387
Total Transfers In From Other Funds	\$74,070	\$213,251	\$123,870	\$76,950	\$222,437
<b>Total Revenues and Other Financing Sources</b>	<b>\$46,023,433</b>	<b>\$50,367,679</b>	<b>\$43,468,280</b>	<b>\$44,710,250</b>	<b>\$44,293,513</b>
Education Expenditures	\$27,408,074	\$27,532,841	\$25,070,268	\$27,965,488	\$28,265,752
Operating Expenditures	\$15,633,370	\$15,316,269	\$16,191,348	\$15,422,023	\$15,425,374
Total Expenditures	\$43,041,444	\$42,849,110	\$41,261,616	\$43,387,511	\$43,691,126
Total Transfers Out To Other Funds	\$1,500,933	\$1,013,212	\$724,993	\$559,661	\$567,528
<b>Total Expenditures and Other Financing Uses</b>	<b>\$44,542,377</b>	<b>\$48,888,859</b>	<b>\$41,986,609</b>	<b>\$43,947,172</b>	<b>\$44,258,654</b>
<b>Net Change in Fund Balance</b>	<b>\$1,481,056</b>	<b>\$1,478,820</b>	<b>\$1,481,671</b>	<b>\$763,078</b>	<b>\$34,859</b>
<b>Fund Balance - General Fund</b>					
Nonspendable	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0
Committed	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Assigned	\$733,634	\$1,078,347	\$854,715	\$588,034	\$699,618
Unassigned	\$5,979,399	\$4,153,630	\$2,898,442	\$1,683,452	\$808,790
<b>Total Fund Balance (Deficit)</b>	<b>\$6,813,033</b>	<b>\$5,331,977</b>	<b>\$3,853,157</b>	<b>\$2,371,486</b>	<b>\$1,608,408</b>
<b>Debt Measures</b>					
Net Pension Liability	\$15,844,591	\$15,075,383	\$14,798,742	\$13,390,246	\$14,791,183
Bonded Long-Term Debt	\$17,553,269	\$20,095,524	\$23,044,114	\$17,915,579	\$19,970,413
Annual Debt Service	\$3,286,912	\$3,296,425	\$3,299,860	\$3,069,247	\$2,990,030

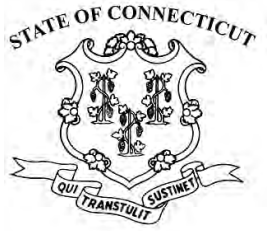
## June 30, 2022 Audit Reports Not Submitted by June 30, 2023 with Submission History

-----Audit Report Submission History -----									
Municipalities *	FYE 2022 Audit Report Submission Date	Audit Firm	Municipality's Projected Submission Date	Reason for Late Audit		FYE 2021 Audit - # of Days Submitted Past December 31st Due Date		FYE 2020 Audit - # of Days Submitted Past December 31st Due Date	FYE 2019 Audit - # of Days Submitted Past December 31st Due Date
NEW HAVEN	7/24/2023	RSM US, LLP	Submitted			181		148	80
GROTON (City)	7/28/2023	CLA	Submitted	FY 2022 Financial Audit submitted but State Single Audit Report is still outstanding		140		112	59
PROSPECT	7/31/2023	Clermont & Assoc.	Submitted			319		33	58
LEBANON	8/8/2023	CLA	Submitted			59		58	30
BLOOMFIELD	not submitted	CLA	10/31/2023	Lack of a finance director and assistant finance director		224		on-time	on-time
BRANFORD	not submitted	CLA		The 6/30/2021 audit was not submitted until 1/3/2023. August update from the Town included a list of open items that remains to be completed by the Town and its Bd. Of Education.		368		235	58
COLCHESTER	not submitted	PKF O'Connor Davies		CFO resigned in March of 2023 and all FY 2022 records had not been closed. Additional assistance is being retained.		59		53	33
DANBURY	not submitted	RSM US		The 6/30/21 audit was not submitted until 6/29/2023		545		148	36
EAST LYME	not submitted	CLA		The 6/30/2021 audit was not submitted until 3/30/2023. The Town has retained an external accountant to help with the reconciliation and closing process.		454		140	59

-----Audit Report Submission History -----									
Municipalities *	FYE 2022 Audit Report Submission Date	Audit Firm	Municipality's Projected Submission Date	Reason for Late Audit		FYE 2021 Audit - # of Days Submitted Past December 31st Due Date		FYE 2020 Audit - # of Days Submitted Past December 31st Due Date	FYE 2019 Audit - # of Days Submitted Past December 31st Due Date
GRISWOLD	not submitted	King, King & Associates		Bd. Of Education reconciliations have still not been completed and there are several other open items. According to the August 11th update from the Town, it is targeting providing the information to its auditors by the end of August.		89		89	30
MANSFIELD	not submitted	CLA	August	Finance office staffing issues including lack of finance director. (Note: finance director recently hired)		95		on-time	on-time
MARLBOROUGH	not submitted	CLA		Significant staff turnover including at the CEO and finance director positions		on-time		on-time	on-time
MIDDLETOWN	not submitted	CLA	August	GASB 87 Implementation		206		on-time	on-time
NAUGATUCK	not submitted	PKF O'Connor Davies		Delays in completing trial balance. Follow up on confirmation letters.		164		120	105
NEW BRITAIN	not submitted	CLA		Significant finance staff turnover including upper level finance staff.		59		on-time	on-time
STAFFORD	not submitted	Marcum, LLP		Delays in filling key financial positions for Town and Bd. Of Education causing delays in completing reconciliations and providing all information to auditor. Auditor has requested follow up information from Town and Bd. Of Education as of 7/28/2023.		209		69	94

-----Audit Report Submission History -----										
Municipalities *	FYE 2022 Audit Report Submission Date	Audit Firm	Municipality's Projected Submission Date	Reason for Late Audit		FYE 2021 Audit - # of Days Submitted Past December 31st Due Date		FYE 2020 Audit - # of Days Submitted Past December 31st Due Date		FYE 2019 Audit - # of Days Submitted Past December 31st Due Date
STAMFORD	not submitted	RSM US, LLP		External Auditor staffing shortage and the City has not provided all information to its audit firm		151		on-time		on-time
TORRINGTON	not submitted	CLA	August	Staffing shortage at the Town caused delays in providing information to auditor. August update from the municipality indicated that the audit firm is completing a final review and the audit should be submitted soon after.		88		on-time		on-time
WEST HAVEN	not submitted	PKF O'Connor Davies		The FY 2021 audit report was not submitted until 2/27/23. The City is meeting with its auditor on 8/21/23 and will provide OPM an update after the meeting.		423		on-time		91
WETHERSFIELD	not submitted	CLA		Lack of staff resources/GASB 87 Implementation/closing and adjusting entries to medical and OPEB funds		119		on-time		on-time

\* A municipality whose June 30, 2022 audit report is not submitted by June 30, 2023 would meet the late audit criteria for eligibility as a Tier 1 Municipality.



**Senate Bill No. 1154**

**Public Act No. 23-197**

**AN ACT IMPLEMENTING THE RECOMMENDATIONS OF THE AUDITORS OF PUBLIC ACCOUNTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. Subdivision (13) of subsection (b) of section 1-210 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective October 1, 2023*):

(13) Records of an investigation, including any complaint or the name of [an employee] a person providing information under the provisions of section 4-61dd or sections 4-276 to 4-280, inclusive;

**Sec. 2.** Subsections (b) and (c) of section 7-395 of the general statutes are repealed and the following is substituted in lieu thereof (*Effective October 1, 2023*):

(b) If, upon such review of the audit report, the secretary finds (1) that such audit has not been prepared in accordance with subsection (a) of section 7-394a, and the municipality, regional school district or audited agency did not request permission to have the audit report prepared in a manner not in compliance with said subsection; or (2) evidence of unsound or irregular financial practices or management letter comments or lack of internal controls in relation to commonly accepted standards in municipal finance, then the secretary shall prepare a report

**Senate Bill No. 1154**

concerning such finding, including, but not limited to, information to aid in the evaluation of such finding and recommendations for corrective action. The secretary shall submit such report to (A) the Municipal Finance Advisory Commission established pursuant to section 7-394b; (B) the Auditors of Public Accounts; and (C) the chief executive officer and clerk of the municipality, superintendent of schools for the regional school district or chief executive officer of the audited agency.

(c) Upon receipt of a report submitted pursuant to subsection (b) of this section, the legislative body of the municipality, or in a municipality where the legislative body is a town meeting, the board of selectmen, or if the report involves a school district operating within its boundaries, the regional board of education, shall hold a public meeting to discuss the nature of the unsound or irregular financial practices, management letter comments or lack of internal controls in relation to commonly accepted standards in municipal finance, to address potential causes for such practices, comments or lack of internal controls and to inform proposing a plan for corrective action. After such meeting, the chief executive officer of a municipality or audited agency or superintendent of schools for the regional school district shall attest to and explain the secretary's findings and submit a plan for corrective action, in writing, to the secretary.

Sec. 3. Subsections (c) and (d) of section 3-115b of the general statutes are repealed and the following is substituted in lieu thereof (*Effective October 1, 2023*):

(c) The Comptroller shall establish an opening combined balance sheet for each appropriated fund as of July 1, 2013, on the basis of generally accepted accounting principles. The accumulated deficit in the General Fund on June 30, 2013, as determined on the basis of generally accepted accounting principles and identified in the annual comprehensive [annual] financial report of the state as the unassigned

**State of Connecticut - Office of Policy and Management**  
**Best Practices Guide - Facilitating a Timely Audit**

Management is responsible for the preparation and fair presentation of the financial statements which involves the design, implementation, and maintenance of effective internal control, including internal control over compliance, relevant to the fair presentation of those financial statements including evaluation and monitoring of ongoing activities and safeguarding assets to help ensure that appropriate goals and objectives are met.

The objective of this guide is to assist municipalities in the preparation of reliable and complete financial information to promote the timely issuance of annual audited financial statements. When best practices can be identified and implemented, the Town's management can help facilitate an efficient and effective audit.

This guide was prepared by the State Office of Policy and Management (OPM) working with its consulting audit firm and the Municipal Finance Advisory Commission (MFAC).

Planning for an audit should be treated as a year-long process. Municipalities should ensure that their schedules and reconciliations are kept up to date throughout the year to preclude excessive time to prepare for the audit at year end.

The following list of questions along with more details within Appendix A and B can assist municipalities in assessing the strengths and weaknesses of the Town's finance operations and develop areas for improvement going forward.

➤ **Perform Planning Activities**

*Purpose: To review the municipality's procedures for the preparation of financial statements, address potential problems regarding the upcoming audit and to implement "lessons learned" from the prior year's audit.*

		Yes	No
1	Does the municipality have the staffing in place with the necessary skills and experience to facilitate the production of accurate and timely financial information for the audit?	<input type="checkbox"/>	<input type="checkbox"/>
2	Does the municipality have strong internal control policies and procedures to set clear expectations for the finance department (see Appendix A)?	<input type="checkbox"/>	<input type="checkbox"/>
3	If the municipality did not submit its prior year audit report by the December 31 <sup>st</sup> due date, has the municipality reviewed the reasons for the late audit submission?	<input type="checkbox"/>	<input type="checkbox"/>
3a	Have the reasons for the late audit submission been corrected?	<input type="checkbox"/>	<input type="checkbox"/>
4	Did the municipality review the status of its prior year audit findings and the potential effect on unresolved internal control and accounting issues?	<input type="checkbox"/>	<input type="checkbox"/>
5	Did the municipality implement new accounting standards for the fiscal year and discuss with their auditors the impact on reporting for the upcoming audit?	<input type="checkbox"/>	<input type="checkbox"/>

➤ **Develop a Financial Statement Preparation and Audit Schedule**

*Purpose: To document the municipality's common understanding of the audit process and to provide accountability by which to measure progress.*

		Yes	No
1	Has the municipality established internal timelines for closing its books and reconciling account balances?	<input type="checkbox"/>	<input type="checkbox"/>
2	Has the municipality established internal timelines for preparing its year end trial balance and other supporting documentation?	<input type="checkbox"/>	<input type="checkbox"/>
3	Has the municipality established internal timelines to complete auditor requested information that coincides with the audit schedule? (commonly referred to as the Prepared by Client List – See Appendix B)	<input type="checkbox"/>	<input type="checkbox"/>
4	Has the municipality identified key municipal staff or liaisons responsible for the established deliverables to the auditor?	<input type="checkbox"/>	<input type="checkbox"/>
5	Has the municipality established internal timelines with outside parties to facilitate financial statement information, management and legal representation letters, actuarial information, insurance information, etc.?	<input type="checkbox"/>	<input type="checkbox"/>

➤ **Prepare Interim Financial Statement Reports and Perform Audit Testing**

*Purpose: To facilitate early identification of potential problems and reduce the effect on year-end workloads.*

Due to reporting and auditing deadlines, interim financial statement reporting can contribute significantly to the timely completion of the financial statement audit. A detailed review of the interim financial statements should be performed, especially where a new financial accounting system was implemented for the fiscal year or if significant auditor adjustments were made in the prior year's audit.

		Yes	No
1	Are interim financial statements produced on a periodic basis?	<input type="checkbox"/>	<input type="checkbox"/>
2	Are the interim financial statements reviewed by finance office staff for incorrect reporting or other issues that may affect the financial statement balances?	<input type="checkbox"/>	<input type="checkbox"/>
3	If errors were identified with the interim financial statements, were corrective actions taken to ensure accurate financial reporting?	<input type="checkbox"/>	<input type="checkbox"/>



➤ **Develop a Timeline/Calendar for Key Accounting and Financial Reporting Tasks**

*Purpose: To ensure that key duties are being performed during the fiscal year to prevent significant delays in the completion of the annual audit.*

CALENDAR OF MONTHLY DUTIES ACCOUNTING AND FINANCIAL REPORTING		
Item #	Recurring Monthly Duties	Performed as Scheduled?
	The duties below should be performed on a recurring basis during each month of the fiscal year. Therefore, these duties are not repeated in the calendar by specific month.	
	<b>July</b>	
	<b>August</b>	

Municipal officials should be aware that there is no “one size fits all” set of municipal financial policies or practices. Policies and practices should be tailored to meet the municipality’s particular needs and circumstances. We recommend that all municipalities develop and adopt a comprehensive financial policies and procedures manual and update such a manual as needed.

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## Appendix A – Policies and Procedures

This checklist is designed as a tool for assessing, developing and strengthening written internal controls procedures within a municipality. This list is not intended to be all inclusive.

Yes      No      Comments

### Purchasing/Procurement Policy

*The purpose of a municipal purchasing or procurement policy is to document the steps taken for procuring goods or services. The required process and documentation will vary based on the amount of the purchase. It is recommended that a municipality's purchasing/procurement policy be in-line with the standards set in 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) sections 200.318 through 200.326.*

A municipal purchasing policy should include the following recommended provisions:

1 How purchases are initiated and the use of purchase requisitions	_____	_____	_____
2 Bidding and quote requirements depending on the dollar amount of the purchase	_____	_____	_____
3 Documentation requirements regarding bids and quotes	_____	_____	_____
a. Bid notification letters that include the contract, plans and specifications	_____	_____	_____
b. Documentation that the bids were properly advertised	_____	_____	_____
c. Bid opening documentation that includes the submitted bids, bid tabulation sheet, and indication of which bid was accepted	_____	_____	_____
4 The approval process for purchase requisitions	_____	_____	_____
5 The preparation and approval of purchase orders	_____	_____	_____
6 Types of expenditures that do not require a purchase order or exceptions to the bidding process	_____	_____	_____

### Investments

*The purpose of a municipal investment policy is to establish investment goals for the municipality and establish parameters and guidance for municipal officials to meet those goals. The investment policy should apply to all investments owned by the municipality, with the potential exception of any pension or OPEB plan investments that are covered under a separate trust policy.*

A municipal investment policy should include the following recommended provisions:

1 Investment objectives	_____	_____	_____
a. Prioritize safety, liquidity, and yield	_____	_____	_____
2 Diversification requirements	_____	_____	_____
3 Allowable investments	_____	_____	_____
4 Investment of excess cash	_____	_____	_____
5 Delegation of investment decisions	_____	_____	_____
6 Investment conflicts of interest	_____	_____	_____
7 Authorized financial institutions/brokers	_____	_____	_____

## Information Technology Policies and Procedures

*With the increased amount of phishing, ransomware, and other IT-related attacks it is critical that municipalities implement a strong set of IT policies and procedures. It is recommended that municipalities establish such policies with a focus on security, data protection, and record retention.*

A municipal information technology policy should include the following provisions:

- 1 Procedures for the timely removal of system access for employees who retire or are terminated throughout the year
- 2 Disaster-recovery plan
- 3 Procedures for daily system backups
- 4 Procedures for documenting changes to critical data
- 5 Physical access controls to computer room/servers
- 6 Restricted access to systems, programs and data determined appropriately based on job responsibilities

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

## Ethics and Conflicts of Interest Policy

*It is recommended that all municipalities adopt an ethics and conflict of interest policy. This policy would apply to all elected officials and those officials serving on governing bodies, the board of finance or equivalent committee, and those employees in key management positions. An ethics policy should require annual attestation by all applicable individuals.*

A municipal ethics and conflict of interest policy should include the following provisions:

- 1 A requirement for all applicable individuals to disclose any private or professional interests that may conflict with the individuals' ability to conduct their official duties in an independent and ethical manner.
  - a This may include business dealings, private employment or future employment with the individuals or their immediate family members
- 2 A statement that public officials may not use their public position or position of authority for personal financial gain
- 3 The process for reviewing any potential conflicts of interest

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

*All applicable individuals should sign the ethics and conflict of interest policy when elected and at least annually thereafter.*

Additional Considerations

- 4 A requirement to review if the municipality participate in any transactions with its employees, board members, or their immediate families?

_____	_____	_____
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<u>Yes</u>	<u>No</u>	<u>Comments</u>
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## Finance/Accounting Department Policies and Procedures

*A comprehensive accounting manual should be compiled by each municipality with the purpose of documenting all finance personnel responsibilities as well as setting written policies and procedures including strong internal controls. A complete set of policies and procedures helps to promote proper segregation of duties and helps to prevent financial statement misstatements.*

The following policies should include the following provisions:

### Cash

- 1 A requirement that all checking/bank accounts should be reconciled on a monthly basis and reviewed by appropriate finance staff.
  - a. The finance staff preparing the bank reconciliations does not have access to cash and should be a different person than him/her reviewing them.
- 2 Procedures for receiving, recording, and preparing deposits for cash receipts.
  - a. Includes both centralized and decentralized cash sites.
- 3 Procedures for securing, preparing, posting, and mailing checks.
- 4 A requirement that stale outstanding checks be reviewed and resolved periodically.
- 5 A requirement for all wire transfers/electronic fund transfers to have a preparer and a reviewer by the appropriate finance staff.
- 6 For applicable local school districts, guidelines and standardized forms that aid individual schools in receiving, disbursing, record keeping, bank reconciliations, and monthly financial reports of student activity funds.

### Investments

- 1 A requirement that all entries booked to record investment activity should agree to the investment statements received on a monthly basis and should be reviewed by the appropriate finance staff.
- 2 Significant investment decisions or transfers should be made in accordance with the municipality's investment policy and should be reviewed and approved by the appropriate finance staff.

### Revenue and Accounts Receivable

- 1 Procedures for the collection of revenue at each department, with a process in place for reconciling to general ledger accounts by the finance staff.
- 2 A requirement for accounts receivable aging reports to be run by the finance staff and reconciled to the general ledger on a monthly basis with review by the appropriate finance staff.
- 3 Review grant revenue received that relates to future period expenditures and ensure amounts are posted correctly to deferred revenue.
- 4 Determination of what is considered "available" after the fiscal year in determining revenue recognition under modified accrual basis of accounting (governmental funds only)
- 5 The review of receipts received after the fiscal year-end to ensure accounts receivables are posted and recognized as revenue in the correct year in accordance with the municipality's revenue recognition policy mentioned above.

Additional considerations:

- 6 For applicable local school districts, procedures should include the accounting and processing of receipts for school food service revenues.
- 7 Billing adjustments approved by an individual who is not involved in the billing process and that approval is documented.
- 8 Delinquent accounts receivable are evaluated and allowance reserves are periodically established.

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
<b><u>Tax Collections</u></b>			
1 Procedures for collections, bank deposit timing, and journal entries posted which are reconciled as often as possible by the tax office and reviewed by the appropriate	_____	_____	_____
2 Tax adjustments are supported by appropriate documentation and reviewed and approved by the tax collector.	_____	_____	_____
3 Procedures surrounding the tax collector's report reconciled to system-generated reports on the tax side as well as the general ledger on a monthly basis.	_____	_____	_____
<b><u>Accounts Payable and Expenditures</u></b>			
1 The creation and approval of purchase requisitions and purchase orders in accordance with the municipality's purchasing policy.	_____	_____	_____
2 How invoices are received, reviewed, and approved by appropriate finance staff.	_____	_____	_____
3 Prior to invoice payment, a three-way match is performed with the invoice, purchase order, and documentation showing receipt of the goods or services purchased.	_____	_____	_____
4 All outgoing payments are reviewed and approved by the appropriate finance staff.	_____	_____	_____
5 Procedures in place requiring signatures on checks over certain dollar amounts to ensure proper review by management.	_____	_____	_____
6 Review of invoices received after the fiscal year-end to ensure they are posted to the correct period.	_____	_____	_____
7 A requirement to run accounts payable aging report after the fiscal year-end and reconcile to the general ledger with review by the appropriate finance staff.	_____	_____	_____
8 Procedures and thresholds established regarding the reimbursement of employee expenditures for items such as travel costs, continuing professional education, and other reimbursements.	_____	_____	_____
Additional considerations:	_____	_____	_____
9 Procedures for the business and personal use of cellular telephones	_____	_____	_____
10 A municipal credit card policy and the filing of expense reports to support credit card charges.	_____	_____	_____
11 If an automated purchasing system is used, policies regarding alert messages when an account is over budget.	_____	_____	_____
12 Policies ensuring adequate separation of duties over purchasing and disbursements functions	_____	_____	_____

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
<b><u>Payroll and Related Liabilities</u></b>			
1 Any changes to employee payroll information are reviewed by the appropriate finance/personnel staff and is properly documented. This includes any new employees being added to the payroll system or any terminated or retiring employees being withdrawn.			
2 Timecards/sheets should be completed weekly by all applicable employees, either on physical documents or electronically, and reviewed by the appropriate supervisor/department head. Each payroll register should also be reviewed and approved by the appropriate finance staff prior to payment.			
3 Procedures established to track compensated absences such as sick, personal, and vacation time across all departments. At the fiscal year-end, the compensated absences liability must be calculated by the finance office and should be reviewed by the appropriate finance staff for inclusion in the financial statements.			
Additional considerations:			
4 Proper system of checks and balances over the payroll function. (e.g. the same individual that prepares the checks also reconciles the payroll bank account would not be appropriate).			
5 Includes proper documentaiton of review of timecards/sheets and payroll registers by the appropriate supervisors/department heads?			
6 Computer-generated reports run for each payroll that show all changes made including changes in time for salaried employees and document review.			
<b><u>Capital Assets</u></b>			
1 A requirement to define capital assets and what the capitalization threshold is for capital outlay expenditures that will be recorded as assets. Define the useful lives of capital assets by asset category.			
2 Capital asset additions and deletions should be reviewed and approved by the appropriate finance staff, with adequate documentation maintained.			
3 A requirement that inventory of a municipality's capital assets is performed frequently, and each department should maintain listings of all assets to be reconciled with the finance office at fiscal year-end for inclusion in the financial statements.			
a. Capital asset records include a description of the asset, date of acquisition, method of acquisition, funding source, cost, salvage value, and estimated useful life.			
4 A requirement at fiscal year-end that the calculation and entry for capital asset depreciation should be reviewed by the appropriate finance staff.			
5 Capital outlay should be reconciled to capital asset additions at year end.			
<b><u>Debt Service</u></b>			
1 New long-term debt issuances are approved by management and the governing body. A schedule of debt and the related amortization tables is maintained and reviewed at least annually by the appropriate finance staff.			
2 Debt service payments are made in accordance with the corresponding payment schedules and reviewed and approved prior to payment by the appropriate finance staff.			

	<u>Yes</u>	<u>No</u>	<u>Comments</u>
<b><u>Self Insurance</u></b>			
1 A requirement that the finance office reconciles the provided claim reports to the general ledger on a monthly basis for municipalities that purchase insurance through third-party insurance companies to handle different types of claims	_____	_____	_____
2 Documentation and review of the estimation of Incurred-But-Not-Reported (IBNR) liability at fiscal year-end based on information received from a third-party insurance company or actuary.	_____	_____	_____
3 Reconciliation between charges for services within the internal service fund and related expenditures within all other funds.	_____	_____	_____
<b><u>Pension and OPEB</u></b>			
1 Compilation of all relevant information to be submitted to the independent actuaries for the purposes of completing the required GASB reports and valuations.	_____	_____	_____
2 A requirement to perform a reconciliation of the GASB reports to the general ledger for all applicable pension/OPEB fiduciary funds, with review by the appropriate finance staff.	_____	_____	_____
3 All of the valuation reports and actuarial assumptions in the valuation and GASB reports are reviewed by the appropriate finance staff.	_____	_____	_____
<b><u>Budgeting</u></b>			
1 Procedures establishing the preparation, adoption, and amending of a municipality's annual budget.	_____	_____	_____
2 Procedures establishing the monitoring of budget-to-actual results. It is recommended that municipalities perform this type of review at least monthly.	_____	_____	_____
3 Budgeting procedures should be in accordance with the municipality's charter/code of ordinances and all applicable state laws and regulations.	_____	_____	_____
Additional considerations:	_____	_____	_____
4 A strategic plan or operating plan that includes both short-term and long-term goals.	_____	_____	_____
5 Annual budgets are prepared with consideration to the municipality's long-term goals and capital projects	_____	_____	_____
<b><u>Financial Close Process</u></b>			
1 A requirement that journal entries are reviewed and approved by a separate finance staff than the staff who prepared the entry. The ability to create and post journal entries should align with an individual's job responsibilities and should follow the municipality's information technology policy and procedures.	_____	_____	_____
2 Year end audit entries are prepared and reviewed by appropriate finance staff including accounts payable, accounts receivable, long term debt, deferred revenue and deferred inflows	_____	_____	_____
2 Procedures on the preparation of significant accounting estimates with review by the appropriate finance staff.	_____	_____	_____
3 Procedures establishing changes to the municipality's chart of accounts.	_____	_____	_____
4 Procedures establishing the preparation of financial reports to be delivered to the governing body or management of the municipality.	_____	_____	_____
5 Establish procedures for the timely completion and submission of reports due to external parties such as lenders, granting agencies, or bonding agencies	_____	_____	_____
6 Procedures related to the review and approval of drafted financial statements by management.	_____	_____	_____
7 Policies regarding the preparation and review of the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State Financial Assistance	_____	_____	_____
Additional considerations:	_____	_____	_____
8 A requirement to discuss budget and actual financial results at its regular or finance committee meetings with action reflected on the monthly meeting agenda and clearly documented in the minutes.	_____	_____	_____

## Appendix B – Audit Preparedness Checklist

This checklist is offered to assist municipalities in effectively managing financial reporting and the audit process in order to improve the timely compliance of issuing audited financial statements

In addition to the procedures checklist finance staff could use this checklist as a start in ensuring audit readiness and best practices in maintaining general ledgers on a more consistent basis

### Procedures to be completed prior to or near fiscal year end:

	<u>Description</u>	<u>Preparer</u>	<u>Reviewer</u>	<u>Due Date</u>
<input type="checkbox"/>	Review policies and procedures as described in the best practices guide (appendix A)	_____	_____	_____
<input type="checkbox"/>	Update listing of all bank accounts	_____	_____	_____
<input type="checkbox"/>	Update listing of all investment accounts	_____	_____	_____
<input type="checkbox"/>	Review new GASB standards to be implemented in the current fiscal year and determine any applicable changes to financial reporting methodology. Discuss with independent auditors if appropriate	_____	_____	_____
<input type="checkbox"/>	Ensure that the meeting minutes for the Town's governing body, Board of Finance (if applicable), and any other significant boards or committees are made available on the Town website or maintained for review by the independent auditors	_____	_____	_____
<input type="checkbox"/>	Review expenditures in the current fiscal year for legal fees and settlements. Maintain a listing of attorneys, including the Town's attorney/general counsel, whose services were utilized by the Town during the current year	_____	_____	_____
<input type="checkbox"/>	Retain copies of all current union and other employments for both Town and Board of Education	_____	_____	_____
<input type="checkbox"/>	Review all applicable pension, OPEB, and other retirement plan documents and obtain copies of updated documents or amendments	_____	_____	_____
<input type="checkbox"/>	Compile all necessary information (census data) applicable for the Town and Board of Education 's pension and OPEB plans and submit to the independent actuaries	_____	_____	_____
<input type="checkbox"/>	Review internal control documentation and update for any changes implemented in the current fiscal year	_____	_____	_____

*These processes should be performed at least on an annual basis, prior to the independent auditors' preliminary fieldwork.*

### Procedures to be completed prior to independent auditors' fieldwork:

	<u>Description</u>	<u>Preparer</u>	<u>Reviewer</u>	<u>Due Date</u>
	<b>CASH</b>			
<input type="checkbox"/>	Prepare bank reconciliations for each account and tie to general ledger account:	_____	_____	_____
<input type="checkbox"/>	Town - General Account	_____	_____	_____
<input type="checkbox"/>	Town - Payroll Account	_____	_____	_____
<input type="checkbox"/>	Board of Education - General Account	_____	_____	_____
<input type="checkbox"/>	Board of Education - Payroll Account	_____	_____	_____

*This process should be completed for ALL municipal accounts on a monthly basis and adjusting entries posted to ensure completeness of transactions*



<u>Description</u>	<u>Preparer</u>	<u>Reviewer</u>	<u>Due Date</u>
<b>INVESTMENTS</b>			
<input type="checkbox"/> Reconcile all investment statements to general ledger accounts and record all applicable investment entries:	_____	_____	_____
<input type="checkbox"/> Gain/loss on fair market value of investments	_____	_____	_____
<input type="checkbox"/> Interest/dividends earned on investments	_____	_____	_____

*This process should be completed for ALL municipal investment accounts as soon as statements are available and adjusting entries posted to ensure completeness of transactions*

<b>ACCOUNTS RECEIVABLE</b>			
<input type="checkbox"/> Request from departments all accounts receivable for posting	_____	_____	_____
<input type="checkbox"/> Calculate and post any accounts receivable entries	_____	_____	_____
<input type="checkbox"/> Review July and August receipts to ensure receivables are posted to the correct fiscal year	_____	_____	_____
<input type="checkbox"/> Print AR Aging and reconcile to general ledger. Put aside documentation for audit purposes	_____	_____	_____

*This process should be completed for ALL funds within the municipal financial management system yearly and documented timely for financial statement audit*

<b>ACCOUNTS PAYABLE</b>			
<input type="checkbox"/> Request from departments all accounts payable invoices for posting	_____	_____	_____
<input type="checkbox"/> Review July and August invoices to ensure invoices are posted to the correct fiscal year	_____	_____	_____
<input type="checkbox"/> Calculate and post accrued payroll to all applicable funds	_____	_____	_____
<input type="checkbox"/> Clear the payroll liability accounts as necessary	_____	_____	_____
<input type="checkbox"/> Print AP Aging and reconcile to general ledger. Put aside documentation for audit purposes	_____	_____	_____

*This process should be completed for ALL funds within the municipal financial management system and documented timely for financial statement audit*

<u>Description</u>	<u>Preparer</u>	<u>Reviewer</u>	<u>Due Date</u>
<b>COLLECTOR OF REVENUE</b>			
<input type="checkbox"/> Prepare reconciliation of abstract to rate book for the current list year	_____	_____	_____
<i>This reconciliaiton should be prepared by the tax department at the beginning of each grand list year to ensure completeness of tax billing</i>			
<input type="checkbox"/> Complete Tax Collector Report using tax summary reports	_____	_____	_____
<input type="checkbox"/> Reconcile tax receivable from tax system to general ledger and post applicable journal entries	_____	_____	_____
<i>These should be completed monthly and tax system reports and reconciled to the general ledger revenue accounts</i>			
<input type="checkbox"/> Make sure approved suspense is posted before year-end	_____	_____	_____
<input type="checkbox"/> Post interest receivable and deferred interest receivable at year end	_____	_____	_____
<input type="checkbox"/> Calculate Allowance estimates	_____	_____	_____
<i>Allowance should be analyzed on a yearly basis based on average suspense activity</i>			
<input type="checkbox"/> Reconcile deferred revenue on taxes and adjust general ledger accordingly	_____	_____	_____
<i>Deferred revenue on taxes on a modified basis of accounting represents any revenue not received within 60 days (taxes receivable minus allowance minus 60 day collections)</i>			
<input type="checkbox"/> Determine advance collections and post unearned revenue	_____	_____	_____
<input type="checkbox"/> Maintain documentation of active tax abatements	_____	_____	_____
<b>YEAR END FUND ANALYSIS</b>			
<input type="checkbox"/> Ensure each fund balances (debits = credits)	_____	_____	_____
<input type="checkbox"/> Ensure beginning fund balance agrees to prior year audit report	_____	_____	_____
<input type="checkbox"/> Reconcile transfers in/out between all funds	_____	_____	_____
<input type="checkbox"/> Reconcile Due to/Due from across all funds	_____	_____	_____
<input type="checkbox"/> Reconciliation between Board of Education expenditures and the Town account within the general ledger	_____	_____	_____
<i>Reconciliations between Board of Education and Town should be done monthly to ensure proper recording of cash to the correct fund</i>			
<input type="checkbox"/> Encumbrance listing should be printed on 6/30 to ensure the correct balance at year end for the both the Board of Education and Town	_____	_____	_____
<input type="checkbox"/> An analysis should be prepared on that encumbrance listing on what is accounts payable and what is true encumbrances at 6/30	_____	_____	_____
<input type="checkbox"/> Liquidation of encumbrances from the previous fiscal year should be detailed by function and documented for the audit	_____	_____	_____
<input type="checkbox"/> With the above encumbrances information a budget to GAAP reconciliaiton should be prepared	_____	_____	_____
<i>This information above should be completed at year end and provided to auditors to create financial statements</i>			

<u>Description</u>	<u>Preparer</u>	<u>Reviewer</u>	<u>Due Date</u>
<b>YEAR END FUND ANALYSIS CONTINUED</b>			
<input type="checkbox"/> Review revenue recognition for all grants and post deferrals as necessary	_____	_____	_____
<input type="checkbox"/> Identify all grant expenditures for the completion of the schedule of expenditures for federal awards and state financial assistance	_____	_____	_____
<input type="checkbox"/> Reconcile internal service contributions to expenditures within the other funds and document for auditors	_____	_____	_____
<input type="checkbox"/> Obtain the incurred-but-not-reported (IBNR) report, if applicable, and post entry to agree to internal service fund	_____	_____	_____
<input type="checkbox"/> Determine all fund balance classifications are correct and posted and supported with proper documentation	_____	_____	_____
<b>DEBT</b>			
<input type="checkbox"/> Review all new debt/lease agreements, save closing documents and verification reports for refundings. Ensure journal entries are posted	_____	_____	_____
<input type="checkbox"/> Compile Compensated Absences reports for Town and Board of Education	_____	_____	_____
<input type="checkbox"/> Prepare Interest Accrual Spreadsheet	_____	_____	_____
<input type="checkbox"/> Prepare outstanding balances report by issuance as well as by category	_____	_____	_____
<input type="checkbox"/> Prepare authorized but unissued debt for debt limitation schedule	_____	_____	_____
<input type="checkbox"/> Compile changes for all other Town debt and ending balance at 6/30	_____	_____	_____
<input type="checkbox"/> Obtain all applicable OPEB/Pension Disclosures from the actuaries and ensure it agrees to the trust funds within the Town's financial management system	_____	_____	_____
<i>Valuations must be prepared every two years while updated GASB disclosures prepared each year</i>			
<b>CAPITAL ASSETS</b>			
<input type="checkbox"/> Complete additions/deletions of capital assets	_____	_____	_____
<input type="checkbox"/> Review/add all construction in progress	_____	_____	_____
<input type="checkbox"/> Run capital asset depreciation by category and function	_____	_____	_____
<input type="checkbox"/> Prepare a reconciliation of capital outlay to capital asset additions	_____	_____	_____
<input type="checkbox"/> Analyze construction commitments	_____	_____	_____
<b>LEASE ACCOUNTING</b>			
<input type="checkbox"/> Maintain and update a listing of all lessee and lessor agreements with lease terms and start/end dates	_____	_____	_____
<input type="checkbox"/> Retain copies of all lease agreements for review by independent auditors.	_____	_____	_____