



# STATE OF CONNECTICUT

## OFFICE OF POLICY AND MANAGEMENT

TO: Members of the Municipal Finance Advisory Commission

FROM: Kimberly Kennison *Kimberly Kennison*  
Executive Financial Officer

DATE: January 21, 2022

SUBJECT: Agenda for MFAC Meeting – Wednesday, February 16, 2022

The next MFAC meeting is scheduled for February 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: 768 520 40#

### Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS will be distributed via email to your electronic calendar. If you did not receive the link, please email [Alexis.Aronne@ct.gov](mailto:Alexis.Aronne@ct.gov).

### The Agenda is as follows:

1. Call to order
2. Approval of the minutes to the December 8, 2021 meeting
3. Town of Brooklyn
  - FY 2020-21 Audited/Unaudited Operating Results.
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rates on FY 2021-22 quarterly taxes levied to date)
  - Status Update:
    - Corrective Action Plan - Audit and Management Letter findings
    - June 30, 2021 audit (if report has not been issued)
    - Use of ARPA funds and impact on the Town's finances
  - Other fiscal related matters
4. City of Derby
  - FY 2020-21 Audited/Unaudited Operating Results
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the January 2022 tax levy)

- Status Update:
    - Corrective Action Plan - Audit and Management Letter findings
    - June 30, 2021 Audit (if report has not been issued)
  - Response to MFAC Recommendations Letter
  - Other fiscal related matters
5. Town of Ellington
- FY 2021 Audited Financial Statements – Presentation / Results, Audit Findings, Management Letter, and Corrective Action Plan
  - Request to MFAC - Consideration for Release
6. Town of Hamden
- FY 2020-21 Audited/Unaudited Operating Results
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the January 2022 tax levy)
  - Status Update:
    - Corrective Action Plan - Audit and Management Letter findings
  - Response to MFAC Recommendations Letter
  - Other fiscal related matters
7. Town of Plymouth
- FY 2020-21 Audited/Unaudited Operating Results.
  - FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the January 2022 tax levy)
  - Status Update:
    - Corrective Action Plan - Audit and Management Letter findings
    - June 30, 2021 audit (if report has not been issued)
    - Use of ARPA funds and impact on the Town's finances
  - Other fiscal related matters
8. FHMS Project Update
9. Other Business

Please contact Alexis Aronne at [alexis.aronne@ct.gov](mailto:alexis.aronne@ct.gov) for any questions you may have.

Cc:

Austin Tanner, First Selectman, Town of Brooklyn  
Rushie Bean, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
Agata Herasimowicz, Director of Finance, City of Derby  
Lori L. Spielman, First Selectman, Town of Ellington  
Tiffany Pignataro, Finance Director, Town of Ellington  
Felicia LaPlante, Assistant Finance Director, Town of Ellington  
Lauren Garrett, Mayor, Town of Hamden  
Curtis Eatman, Director of Finance, Town of Hamden  
Joseph Kilduff, Mayor, Town of Plymouth  
Grace Zweig, Interim 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, DECEMBER 8, 2021**

Meeting Location: Telephonic Meeting

Date/Time: December 8, 2021, 10:00 A.M.

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

Others Present: Julian Freund, OPM Staff  
William Plummer, OPM Staff  
Michael Reis, OPM Staff  
Morgan Rice, OPM Staff  
Kimberly Masson, State Treasurer's Office  
Austin Tanner, First Selectman, Town of Brooklyn  
Rushie Bean, Finance Director, Town of Brooklyn  
Richard Dziekan, Mayor, City of Derby  
Andrew Baklik, Chief of Staff, City of Derby  
Agata Herasimowicz, Finance Director, City of Derby  
Lori Spielman, First Selectman, Town of Ellington  
Lauren Garrett, Mayor, Town of Hamden  
Sean Grace, Chief of Staff, Town of Hamden  
Rick Galarza, Deputy Finance Director, Town of Hamden  
Grace Zweig, Interim Finance Director, Town of Plymouth  
David Cappelletti, Clermont & Associates, Independent Auditor

## **1. Call to order**

The meeting was called to order at 10:02 a.m. by Commission Chair Buch. She noted that there were several new municipal officials in attendance and therefore requested that Commissioners introduce themselves.

## **2. Approval of the minutes to the August 18, 2021 meeting**

The minutes to the August 18, 2021 meeting were approved by all Commissioners except for Commissioner Waldron who abstained as she was absent from the August 18<sup>th</sup> meeting and Commissioner Schuyler who joined the meeting at 10:13 a.m. subsequent to the approval of the minutes.

## **3. Town of Brooklyn**

- FY 2020-21 Unaudited Operating Results
- FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rates on FY 2021-22 quarterly taxes levied to date)
- Status Update:
  - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
  - June 30, 2021 audit
  - Use of ARPA funds and impact on the Town's finances
- Other fiscal related matters

First Selectman Austin Tanner introduced himself and finance director Rushie Bean. He noted that he was recently elected as First Selectman and this was the first MFAC meeting that he was attending. He requested information as to the reasons that led Brooklyn to meet with the Commission. Commission Chair Buch explained the role of the Commission and that Brooklyn has been meeting with the Commission due to certain fiscal and financial reporting problems that had been earlier identified. The objective of the Commission is to provide advice to municipal officials to improve upon their municipalities' finances and financial practices. She noted that further deterioration in these areas could lead to additional oversight by the State and the Commission's intent is to prevent the need for such additional oversight.

Finance Director Rushie Bean introduced herself and noted that she had taken over the finance director position approximately four months ago. She referenced the materials provided to the Commission for today's meeting. She walked Commissioners through the materials that were provided. FY 2020-21 unaudited results indicate that the Town is projected to have a \$486,000 General Fund operating surplus. For FY 2021-22, approximately 56% of property taxes levied have been collected to date. She described additional revenue items that had been received by the Town. She updated the Commission on the implementation of the corrective action plan for its FY 2020 audit findings.

Commission Chair Buch inquired about the status of the June 30, 2021 audit report and whether the Town had set a targeted fund balance percentage as it was indicated that the Town was projecting a fund balance in the 5% range as of June 30, 2021. Ms. Bean indicated that although the Town's independent auditor believes the audit report could be issued by the December 31<sup>st</sup> deadline, the auditor could not guarantee issuance by that date. Therefore, the Town requested and was granted an extension until January 31, 2022 for submission of the June 30, 2021 audit report. The Town indicated that its targeted fund balance % was 10%. First Selectman Tanner indicated that the Town had set a 3-year time frame for meeting this target. The Town recently approved a fund balance policy.

Commissioner Kennison inquired about the Town's use of ARPA funds. The Town indicated it had yet to use such funds but had set up a Commission that would assist the Town in developing plans as to what projects ARPA funds would be spent on. In regard to Commissioner LeBlanc's inquiry as to staffing, the Town was able to quickly back-fill all open positions in the finance office.

Commission Chair Buch thanked First Selectman Tanner and finance director Bean for attending today's meeting and providing an update to the Commission.

#### **4. City of Derby**

- FY 2020-21 Unaudited Operating Results
- FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the July 2021 tax levy)
- Status Update:
  - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
  - June 30, 2021 Audit
  - Anticipated New Accounting System
  - Staffing in the Finance Office (new deputy finance director)
  - Use of ARPA funds and impact on the City's finances
- Other fiscal related matters

Commissioner Rybacki noted for the record that the City of Derby was a client of his firm.

Finance director Agata Herasimowicz introduced herself. She indicated that she started with the City as its finance director in July of 2021. She provided an update to the Commission on the work that she has been doing the past several months to "clean-up" the Town's finances. She has also made recommendations to the Board of Education as to the hiring of professional staff for the Education finance office. She is still awaiting updated information from the Board of Education that would solidify her FY 2020-21 projected results for the Board of Education. Her latest projections indicate an increase to fund balance as a result of the projected operating surplus for FY 2020-21. (Note: materials submitted by the City project an increase in fund balance from \$4.3 million as of June 30, 2020 to \$6.2 million as of June 30, 2021.) However, she understands that this is a projection and that it is not confirmed until the audit has been completed. She plans to introduce a fund balance policy to the new board for its review and approval. She noted that a significant portion of the projected FY 2020-21 surplus is due to the fund

balance replenishment of approximately \$1.8 million that was budgeted in the FY 2020-21 budget.

A discussion ensued among Commissioners and Ms. Herasimowicz regarding property taxes which was projected to result in a revenue shortfall for FY 2020-21.

Commissioners inquired as to whether the assumed tax collection rate was the cause but Ms. Herasimowicz indicated concerns as to the accuracy of the grand list which may have been the cause of the property tax shortfall. She intends to conduct further analysis to determine the exact cause of the revenue shortfall. Commissioners also discussed with the City its intent to move to a new financial accounting system and the timing of such a transition, the staffing in the City's finance office, other revenue shortfalls projected for FY 2020-21, establishing separate internal service funds for self-insured costs, including health insurance, integration of both the Board of Education and City on the new financial accounting system that the City is seeking, reviewing pension and OPEB funding policies and practices, including assumptions, and the use of ARPA funds.

Commissioners indicated that Ms. Herasimowicz had a number of items that she would need to address in regard to the City's finances and financial practices. They indicated that she would need to have the necessary resources available in order to successfully address these challenges. To that regard, Commissioners requested that OPM draft a letter on the Commission's behalf reaffirming the following:

- The City's financial accounting system needs to be updated (both the City and its Board of Education should be integrated on the new system), appropriate staffing is needed in the finance office (City and Board of Education), the City should ensure the timely implementation of its corrective action plan, the City should ensure it is using accurate grand lists in regards to budgeting its property tax revenues, regular monthly reconciliations should be done by the Board of Education and provided to the City in a timely manner, the City should ensure that there is timely closing of its financial records and timely submissions of its audit reports, the City should ensure that a plan is in place for the proper use of ARPA funds and that such plan best meets the needs of Derby and its residents.

It was also recommended that the Board of Education officials be invited to the February 2022 MFAC meeting.

Commissioners thanked the City for its presentation at today's meeting.

## **5. Town of Hamden**

- FY 2020-21 Unaudited Operating Results
- FY 2021-22 Budget to Actual results with projections through June 30, 2022 (including collection rate on the July 2021 tax levy)
- Status Update:
  - Corrective Action Plan - June 30, 2020 Audit and Management Letter findings
  - Development of Fund Balance Policy
  - Completion of the 5-Year capital plan
  - Bond Restructuring Plan
  - Use of ARPA funds and impact on the Town's finances
- Other fiscal related matters

Mayor Lauren Garrett introduced herself as the recently elected Mayor for the Town of Hamden. She also introduced her Chief of Staff, Sean Grace, Deputy Finance Director, Rick Galarza, and the Town's independent auditor, David Cappelletti. She indicated that in regard to the vacant director of finance position, she has made an offer to an individual to fill the vacancy and believes that she will have a new finance director in place by the next MFAC meeting.

Mr. Galarza provided an update on the Town's finances. For FY 2020-21 the Town is projecting a \$4 million operating surplus which would eliminate the General Fund cumulative deficit that existed as of June 30, 2020. The Town anticipates requesting for an extension of time for submittal of the June 30, 2021 audit report as the Town is awaiting pension information from its actuarial firm. The Town expects to submit the audit by the end of January 2022. For FY 2021-22, a 4-month budget vs. actual report though October 2022 was provided. Those results are trending favorably. Mr. Galarza also noted that in the FY 2021-22 budget, Covid related funds were not budgeted in the General Fund but instead in a separate fund outside the General Fund. He also indicated that there are no current liquidity needs. Vacancies are being filled on a case-by-case basis based upon priority needs. The Town's pension plan was funded at 101% of the actuarial determined employer contribution. Preliminary discussions are taking place in regard to the Town's outstanding pension obligation bonds (POBs) as the Town will soon reach the date where it will have the opportunity to refinance its outstanding POBs.

Commission Chair Buch inquired as to what was the source of the \$4 million projected increase to fund balance. She noted that the Town did not provide FY 2020-21 projected results. Mr. Galarza provided a brief summary as to the source, that being primarily debt service savings. The Town is still developing its fund balance policy, which it will present to the Council once fully developed. At this point a fund balance targeted percentage has not been finalized. Commission Chair Buch inquired about the findings in the June 30, 2020 management letter as she noted that the information requested for today's meeting on the status of the management letter findings had not been provided. Mr. Galarza requested that the Town's auditor, David Cappelletti, provide an update to the Commission. Mr. Cappelletti indicated there had been some progress on the management letter findings but there are still open items. He went on to describe the progress made and the remaining open items.

Commissioner Genovese indicated that he was disappointed that the Town had not submitted FY 2020-21 unaudited results. He would like to see such results accompanied by a fund balance analysis presenting prior years' fund balances, projections for FY 2020-21 and for subsequent years. Commissioner Schuyler indicated that he did not think it would be financially sound for the Town to seek from its actuaries a reduction to its ADEC as the Town had indicated that it may approach its actuaries on this since the Town's investment returns have been significantly higher for the past few years than the 6.5% investment return assumption for the Town's defined benefit plan. Commissioner Rybacki indicated that it appeared that there was a deficit mitigation plan developed earlier and inquired as to whether there had been any updates to that plan. Several other items were discussed among Commissioners and the Town including the development of the FY 2022-23 budget, budgetary practices, development of a long-term plan for the funding of the pension and OPEB plans including sound funding practices (including considering an experience study of the pension plan).



Commission Chair Buch requested that OPM draft a letter on behalf of the Commission that includes recommendations for a plan to fund pension and OPEB liabilities, adoption of a fund balance policy, update on its corrective action plan, update on its deficit mitigation plan, transmitting the FY 2020-21 unaudited results to Commissioners as soon as possible, use of ARPA funds to date and any plan developed for future use of ARPA.

Commissioners thanked the Town for its presentation at today's meeting.

## **6. Information Updates**

- Town of Ellington data submission.

Commission Chair Buch acknowledged the receipt of financial information from the Town updating the Commission on Ellington's finances.

Commissioner Rybacki noted for the record that the Town is a client of his firm.

- Town of Plymouth data submission.

Commission Chair Buch noted that the Town had not submitted any information for today's meeting. Interim finance director Grace Zweig introduced herself and indicated that as she had started as finance director just 3 weeks ago and had not received the information request from the Commission until the due date, she was not able to prepare the information in time for today's meeting. She also indicated that Joseph Kilduff had recently been elected and was now the Mayor. Commission Chair Buch requested that Ms. Zweig provide the information that had been requested to OPM so that OPM could forward the information to the Commission.

## **7. FHMS Project Update**

Commissioner Kennison provided a brief update on OPM's recent implementation of its Fiscal Health Monitoring System(FHMS) including the annual financial data report (AFDR). Mr. Plummer provided additional information regarding feedback from municipalities on the new system and additional supporting materials made available by OPM to assist municipalities with their reporting.

## **8. Other Business**

- 2022 Calendar Year Meetings

Commission Chair Buch referenced the proposed calendar year 2022 meetings of the Commission. Commissioner Kennison noted that there was a change made to one of the original proposed meeting dates but the revised October date had been communicated in the revision document provided. Commissioners unanimously approved the proposed 2022 calendar year meeting dates.



- Other

Commissioner Kennison informed the Commission of the City of Norwich recent notification to OPM of its intent to issue \$145 million in pension deficit bonds.

Commissioner Sielman indicated that for the record, she is the actuary for Norwich.

Commissioner Rybacki indicated that for the record, his firm is bond counsel for Norwich.

## **9. Adjournment**

The meeting adjourned at 11:54 a.m.

Respectfully submitted,

Kimberly Kennison  
Acting Commission Secretary

## **Brooklyn MFAC Updates**

### **FY21 Audited/Unaudited Operating Results:**

An extension date of 2/28/22 was filed because of Covid related illness at the Audit Firm delaying the completion of an on time audit. Communication between the Auditors and Finance Director has been consistent. As of 2/4/22, the FY21 Audit is close to completion.

### **FY22 Budget to Actual results with Projections through June 30, 2022:**

Budget to actual expenditures to date are on target to meet budget. Tax collection has been strong with over 75% of current real estate taxes being collected.

### **Corrective Action Plan FY20**

The Business Office is continuing to follow the policies and procedures implemented by the previous Finance Directors. The interfund and liability accounts are being reviewed consistently. Bank Accounts were set up for ARPA Funds and Recreation Activity to address the pooled cash issue.

### **Use of ARPA Funds**

The Town is in the process of evaluating requests. The ARPA committee held a meeting February 3 to discuss a possible public forum, and plan for future meeting schedules.

### **Other Fiscal Related Matters**

The budget season is in full swing. Departments have submitted their budgets to the First Selectman and Finance Director. Meetings are being scheduled for budget planning and review.

# Town of Brooklyn

## Revenue FY 2022

Fiscal Year: 2021-2022

From Date: 2/1/2022

To Date: 2/28/2022

☐ Subtotal by Collapse Mask
 ☐ Include pre encumbrance
 ☒ Print accounts with zero balance
 ☒ Filter Encumbrance Detail by Date Range
   
☒ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1005.00.0000.41000	Property Taxes Returned / Refu	\$10,000.00	\$0.00	\$16,551.38	(\$6,551.38)	\$771.96	(\$7,323.34)	-73.23%
1005.00.0000.41111	Property Taxes Current	(\$16,842,137.00)	(\$156,475.85)	(\$12,810,067.81)	(\$4,032,069.19)	\$0.00	(\$4,032,069.19)	23.94%
1005.00.0000.41112	Property Taxes Prior	(\$165,000.00)	(\$427.67)	(\$111,397.59)	(\$53,602.41)	\$0.00	(\$53,602.41)	32.49%
1005.00.0000.41113	Property Taxes Interest & Lien	(\$70,000.00)	(\$819.62)	(\$48,063.71)	(\$21,936.29)	\$0.00	(\$21,936.29)	31.34%
1005.00.0000.41114	Property Taxes Motor Veh. Supp	(\$225,000.00)	(\$15,628.76)	(\$205,760.88)	(\$19,239.12)	\$0.00	(\$19,239.12)	8.55%
1005.00.0000.42000	Building Permit	(\$155,000.00)	(\$1,880.00)	(\$75,128.50)	(\$79,871.50)	\$0.00	(\$79,871.50)	51.53%
1005.00.0000.42001	Zoning Permits	(\$9,000.00)	(\$160.00)	(\$6,280.00)	(\$2,720.00)	\$0.00	(\$2,720.00)	30.22%
1005.00.0000.42202	Fire Marshal Fees	(\$1,500.00)	(\$10.00)	(\$470.00)	(\$1,030.00)	\$0.00	(\$1,030.00)	68.67%
1005.00.0000.42203	Planning & Zoning Fees	(\$10,000.00)	(\$402.00)	(\$2,603.00)	(\$7,397.00)	\$0.00	(\$7,397.00)	73.97%
1005.00.0000.42204	Inland Wetlands Fees	(\$4,000.00)	\$0.00	(\$600.00)	(\$3,400.00)	\$0.00	(\$3,400.00)	85.00%
1005.00.0000.42205	ZBA Fees	(\$500.00)	\$0.00	(\$1,752.00)	\$1,252.00	\$0.00	\$1,252.00	-250.40%
1005.00.0000.42213	Land Use Revenue	\$0.00	\$0.00	(\$8.00)	\$8.00	\$0.00	\$8.00	0.00%
1005.00.0000.42261	Dog Licenses	(\$1,500.00)	\$0.00	\$0.00	(\$1,500.00)	\$0.00	(\$1,500.00)	100.00%
1005.00.0000.42263	Dog Surcharge Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.42415	Pistol Permits	(\$8,000.00)	(\$70.00)	(\$1,540.00)	(\$6,460.00)	\$0.00	(\$6,460.00)	80.75%
1005.00.0000.43000	Bingo Permits	(\$200.00)	\$0.00	(\$180.00)	(\$20.00)	\$0.00	(\$20.00)	10.00%
1005.00.0000.43301	Education Assistance	(\$6,926,095.00)	\$0.00	(\$3,463,048.00)	(\$3,463,047.00)	\$0.00	(\$3,463,047.00)	50.00%
1005.00.0000.43302	Transportation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43303	State Aid-Excess Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43304	Mashantucket Grant	(\$191,703.00)	\$0.00	(\$63,901.00)	(\$127,802.00)	\$0.00	(\$127,802.00)	66.67%
1005.00.0000.43305	Tax Relief Disability	\$0.00	\$0.00	(\$1,005.69)	\$1,005.69	\$0.00	\$1,005.69	0.00%
1005.00.0000.43306	Circuit Breaker	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43307	Veteran's Loss Reimbursement	\$0.00	\$0.00	(\$6,035.39)	\$6,035.39	\$0.00	\$6,035.39	0.00%
1005.00.0000.43308	Motor Vehicle Fines	(\$2,750.00)	\$0.00	(\$970.00)	(\$1,780.00)	\$0.00	(\$1,780.00)	64.73%
1005.00.0000.43309	Miscellaneous Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43310	Boat Registration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43311	Telecommunications	(\$12,000.00)	\$0.00	\$0.00	(\$12,000.00)	\$0.00	(\$12,000.00)	100.00%
1005.00.0000.43312	Municipal Revenue Sharing	(\$10,379.00)	\$0.00	\$0.00	(\$10,379.00)	\$0.00	(\$10,379.00)	100.00%
1005.00.0000.43313	MRSA	\$0.00	\$0.00	(\$36,347.47)	\$36,347.47	\$0.00	\$36,347.47	0.00%
1005.00.0000.43314	Homeland Security	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43315	Special Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43316	Municipal Stabilization Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43317	Safe Polls Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43318	Coronavirus Relief Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43320	Z Recs	(\$61,834.00)	\$0.00	(\$33,831.00)	(\$28,003.00)	\$0.00	(\$28,003.00)	45.29%
1005.00.0000.43353	D.U.I. Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43354	Earth Day Grant	(\$500.00)	\$0.00	\$0.00	(\$500.00)	\$0.00	(\$500.00)	100.00%
1005.00.0000.43600	P.I.L.O.T. State Property	(\$79,919.00)	\$0.00	(\$102,282.36)	\$22,363.36	\$0.00	\$22,363.36	-27.98%
1005.00.0000.44000	Apartment Inspection Fees	(\$800.00)	(\$15.00)	(\$180.00)	(\$620.00)	\$0.00	(\$620.00)	77.50%
1005.00.0000.44102	Recording Fees-Town Clerk	(\$80,000.00)	(\$1,700.00)	(\$50,473.75)	(\$29,526.25)	\$19.95	(\$29,546.20)	36.93%
1005.00.0000.44103	Regulation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44104	Copier Fees	(\$10,000.00)	(\$596.00)	(\$5,623.00)	(\$4,377.00)	\$0.00	(\$4,377.00)	43.77%
1005.00.0000.44403	Transfer Station Fees-#1 Large	(\$22,500.00)	(\$320.00)	(\$15,280.80)	(\$7,219.20)	\$0.00	(\$7,219.20)	32.09%
1005.00.0000.44404	Transfer Station fees-#2 Small	(\$2,000.00)	(\$42.00)	(\$1,474.00)	(\$526.00)	\$0.00	(\$526.00)	26.30%
1005.00.0000.44405	Transfer Station Fees-#3 Bulky	(\$87,800.00)	(\$1,096.20)	(\$55,731.52)	(\$32,068.48)	\$0.00	(\$32,068.48)	36.52%
1005.00.0000.44406	Transfer Station Fees-#4 Sp. B	(\$800.00)	\$0.00	(\$2,525.00)	\$1,725.00	\$0.00	\$1,725.00	-215.63%
1005.00.0000.44407	Transfer Station Fees-#5 Fridg	(\$500.00)	\$0.00	(\$260.00)	(\$240.00)	\$0.00	(\$240.00)	48.00%
1005.00.0000.44408	Transfer Station Fees-#6 Propa	(\$250.00)	\$0.00	(\$135.00)	(\$115.00)	\$0.00	(\$115.00)	46.00%
1005.00.0000.44409	Transfer Station Fees-#7 Tires	(\$1,000.00)	\$0.00	(\$358.00)	(\$642.00)	\$0.00	(\$642.00)	64.20%
1005.00.0000.44410	Transfer Station Fees-#8 Pods/	(\$800.00)	\$0.00	(\$445.79)	(\$354.21)	\$0.00	(\$354.21)	44.28%

# Town of Brooklyn

## Revenue FY 2022

Fiscal Year: 2021-2022

From Date: 2/1/2022

To Date: 2/28/2022

☐ Subtotal by Collapse Mask
 ☐ Include pre encumbrance
 ☒ Print accounts with zero balance
 ☒ Filter Encumbrance Detail by Date Range
   
☒ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1005.00.0000.44411	Transfer Station Fees-Recycle	(\$500.00)	\$0.00	\$0.00	(\$500.00)	\$0.00	(\$500.00)	100.00%
1005.00.0000.44412	Transfer Station Fees-Scrap Me	(\$100.00)	\$0.00	\$0.00	(\$100.00)	\$0.00	(\$100.00)	100.00%
1005.00.0000.44427	Brooklyn Fair Tpr. Reimburseme	(\$5,000.00)	\$0.00	(\$5,000.00)	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44709	Recreation Fees	(\$305,560.00)	\$0.00	(\$230,795.35)	(\$74,764.65)	\$0.00	(\$74,764.65)	24.47%
1005.00.0000.46101	Interest	(\$9,000.00)	\$0.00	(\$930.98)	(\$8,069.02)	\$0.00	(\$8,069.02)	89.66%
1005.00.0000.47201	Health Department Rent	(\$35,900.00)	\$0.00	(\$20,679.56)	(\$15,220.44)	\$0.00	(\$15,220.44)	42.40%
1005.00.0000.47202	Community Center Rental Fees	(\$500.00)	\$0.00	\$0.00	(\$500.00)	\$0.00	(\$500.00)	100.00%
1005.00.0000.47203	Garage Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.48422	Conveyance Tax	(\$140,000.00)	(\$3,145.25)	(\$101,051.13)	(\$38,948.87)	\$0.00	(\$38,948.87)	27.82%
1005.00.0000.48423	Miscellaneous Income	(\$1,000.00)	(\$50.00)	(\$30,645.92)	\$29,645.92	\$0.00	\$29,645.92	-2964.59%
1005.00.0000.48424	Insurance Dividend	(\$10,000.00)	\$0.00	\$0.00	(\$10,000.00)	\$0.00	(\$10,000.00)	100.00%
1005.00.0000.48426	Twtn Clk Improvement Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.48427	Town Clerk Fund Reserved	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.48428	Twtn Clk Preservation Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.48991	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.48992	Putnam Tech Park Refund	\$0.00	\$0.00	(\$53,500.00)	\$53,500.00	\$0.00	\$53,500.00	0.00%
1005.00.0000.49101	Transfer from General Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
DEPARTMENT: Undefined Department - 0000		(\$25,481,027.00)	(\$182,838.35)	(\$17,529,810.82)	(\$7,951,216.18)	\$791.91	(\$7,952,008.09)	31.21%
Grand Total:		(\$25,481,027.00)	(\$182,838.35)	(\$17,529,810.82)	(\$7,951,216.18)	\$791.91	(\$7,952,008.09)	31.21%

End of Report

# Town of Brooklyn

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1005.41.4101.51900	BOF-Recording Secretary	\$1,750.00	\$0.00	\$500.00	\$1,250.00	\$0.00	\$1,250.00	71.43%
1005.41.4101.53400	BOF-Other Professional Service	\$600.00	\$0.00	\$170.00	\$430.00	\$0.00	\$430.00	71.67%
1005.41.4101.53410	BOF-Financing & Accounting	\$27,500.00	\$0.00	\$10,250.00	\$17,250.00	\$11,908.75	\$5,341.25	19.42%
1005.41.4101.55400	BOF-Advertising & Legal Notice	\$1,000.00	\$0.00	\$150.00	\$850.00	\$0.00	\$850.00	85.00%
	DEPARTMENT: Board of Finance - 4101	\$30,850.00	\$0.00	\$11,070.00	\$19,780.00	\$11,908.75	\$7,871.25	25.51%
1005.41.4111.51900	BOS-Recording Secretary-Payrol	\$1,250.00	\$50.00	\$412.50	\$837.50	\$0.00	\$837.50	67.00%
1005.41.4111.51901	BOS-Wages	\$7,577.00	\$683.83	\$4,327.63	\$3,249.37	\$0.00	\$3,249.37	42.88%
1005.41.4111.53010	BOS-Professional Affiliations	\$15,170.00	\$0.00	\$14,861.20	\$308.80	\$0.00	\$308.80	2.04%
1005.41.4111.53200	BOS-Meetings	\$800.00	\$0.00	\$229.00	\$571.00	\$0.00	\$571.00	71.38%
1005.41.4111.55400	BOS-Advertising & Legal Notice	\$1,000.00	\$0.00	\$723.02	\$276.98	\$164.00	\$112.98	11.30%
1005.41.4111.55800	BOS-Transportation	\$1,500.00	\$0.00	\$702.30	\$797.70	\$32.00	\$765.70	51.05%
1005.41.4111.56900	BOS-COVID19 Expenses	\$0.00	\$0.00	\$1,161.00	(\$1,161.00)	\$12.00	(\$1,173.00)	0.00%
1005.41.4111.58250	BOS-Scholarships	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
1005.41.4111.58251	BOS-Special Programs	\$1,000.00	\$0.00	\$1,093.00	(\$93.00)	\$0.00	(\$93.00)	-9.30%
	DEPARTMENT: Board of Selectmen - 4111	\$28,397.00	\$733.83	\$23,509.65	\$4,887.35	\$208.00	\$4,679.35	16.48%
1005.41.4117.51610	Administration-Wages	\$300,147.00	\$11,093.81	\$184,384.19	\$115,762.81	\$46,092.82	\$69,669.99	23.21%
1005.41.4117.51620	Administration-Wages PT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4117.51630	Administration-Wages OT	\$1,000.00	\$229.73	\$525.42	\$474.58	\$0.00	\$474.58	47.46%
1005.41.4117.54000	Administration-Payroll Service	\$14,000.00	\$0.00	\$5,717.00	\$8,283.00	\$420.00	\$7,863.00	56.16%
1005.41.4117.55500	Administration-Printing & Publ	\$650.00	\$0.00	\$0.00	\$650.00	\$0.00	\$650.00	100.00%
	DEPARTMENT: Administration - 4117	\$316,797.00	\$11,323.54	\$190,626.61	\$126,170.39	\$46,512.82	\$79,657.57	25.14%
1005.41.4131.51610	Assessor-Wages	\$118,394.00	\$4,297.90	\$68,173.37	\$50,220.63	\$0.00	\$50,220.63	42.42%
1005.41.4131.51620	Assessor-Wages PT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4131.53010	Assessor-Professional Affiliat	\$300.00	\$0.00	\$120.00	\$180.00	\$0.00	\$180.00	60.00%
1005.41.4131.53220	Assessor-Professional Developm	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
1005.41.4131.53300	Assessor-Map Updates-GIS Servi	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4131.53341	Assessor-Revaluation	\$18,639.00	\$0.00	\$18,638.62	\$0.38	\$0.00	\$0.38	0.00%
1005.41.4131.53343	Assessor-Web Hosting	\$3,029.00	\$0.00	\$9,684.00	(\$6,655.00)	\$0.00	(\$6,655.00)	-219.71%
1005.41.4131.53400	Assessor-Other Professional Se	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
1005.41.4131.53510	Assessor-Data Processing	\$13,596.00	\$0.00	\$12,596.00	\$1,000.00	\$0.00	\$1,000.00	7.36%
1005.41.4131.55400	Assessor-Advertising & Legal N	\$70.00	\$0.00	\$44.40	\$25.60	\$0.00	\$25.60	36.57%
1005.41.4131.55500	Assessor-Printing & Publicatio	\$700.00	\$0.00	\$1,116.71	(\$416.71)	\$0.00	(\$416.71)	-59.53%
1005.41.4131.55800	Assessor-Travel, Meetings & Fi	\$800.00	\$0.00	\$342.92	\$457.08	\$0.00	\$457.08	57.14%
1005.41.4131.56430	Assessor-Books & Periodicals	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
	DEPARTMENT: Assessor - 4131	\$161,128.00	\$4,297.90	\$110,716.02	\$50,411.98	\$0.00	\$50,411.98	31.29%
1005.41.4135.51610	Revenue Collector-Wages	\$101,738.00	\$4,082.13	\$64,472.49	\$37,265.51	\$0.00	\$37,265.51	36.63%
1005.41.4135.51620	Revenue Collector-Wages PT	\$5,000.00	\$0.00	\$5,540.00	(\$540.00)	\$0.00	(\$540.00)	-10.80%
1005.41.4135.53010	Revenue Collector-Professional	\$200.00	\$0.00	\$485.00	(\$285.00)	\$300.00	(\$585.00)	-292.50%
1005.41.4135.53020	Revenue Collector-Legal Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4135.53200	Revenue Collector-Meetings	\$500.00	\$0.00	\$215.00	\$285.00	\$0.00	\$285.00	57.00%
1005.41.4135.53510	Revenue Collector-Data Process	\$5,775.00	\$0.00	\$5,400.00	\$375.00	\$0.00	\$375.00	6.49%
1005.41.4135.55400	Revenue Collector-Advertising	\$850.00	\$0.00	\$543.90	\$306.10	\$294.00	\$12.10	1.42%
1005.41.4135.55500	Revenue Collector-Printing & P	\$4,540.00	\$0.00	\$1,670.80	\$2,869.20	\$0.00	\$2,869.20	63.20%
1005.41.4135.55800	Revenue Collector-Transportati	\$1,000.00	\$0.00	\$518.57	\$481.43	\$0.00	\$481.43	48.14%
1005.41.4135.58101	Revenue Collector-Motor Vehicl	\$300.00	\$0.00	\$250.00	\$50.00	\$0.00	\$50.00	16.67%
	DEPARTMENT: Revenue Collector - 4135	\$120,403.00	\$4,082.13	\$79,095.76	\$41,307.24	\$594.00	\$40,713.24	33.81%

# Town of Brooklyn

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1005.41.4139.53020	Legal Counsel-Legal Services-T	\$25,000.00	\$0.00	\$8,606.82	\$16,393.18	\$4.81	\$16,388.37	65.55%
1005.41.4139.53021	Legal Counsel-Labor Counsel	\$2,000.00	\$0.00	\$3,051.50	(\$1,051.50)	\$0.00	(\$1,051.50)	-52.58%
	DEPARTMENT: Legal Counsel - 4139	\$27,000.00	\$0.00	\$11,658.32	\$15,341.68	\$4.81	\$15,336.87	56.80%
1005.41.4147.51610	Town Clerk-Wages	\$95,497.00	\$3,886.68	\$62,058.84	\$33,438.16	\$0.00	\$33,438.16	35.01%
1005.41.4147.51620	Town Clerk-Wages PT	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4147.53010	Town Clerk-Professional Affili	\$450.00	\$0.00	\$430.00	\$20.00	\$0.00	\$20.00	4.44%
1005.41.4147.53200	Town Clerk-Meetings	\$800.00	\$0.00	\$350.00	\$450.00	\$0.00	\$450.00	56.25%
1005.41.4147.53220	Town Clerk-In Service-Training	\$1,060.00	\$0.00	\$460.00	\$600.00	\$0.00	\$600.00	56.60%
1005.41.4147.53400	Town Clerk-Other Professional	\$50.00	\$0.00	\$0.00	\$50.00	\$38.00	\$12.00	24.00%
1005.41.4147.53505	Town Clerk-Restoration & Secur	\$2,000.00	\$0.00	\$274.75	\$1,725.25	\$120.00	\$1,605.25	80.26%
1005.41.4147.53506	Town Clerk-Updates-Ordinance C	\$1,200.00	\$0.00	\$995.00	\$205.00	\$0.00	\$205.00	17.08%
1005.41.4147.53511	Town Clerk-Indexing & Recordin	\$19,000.00	\$0.00	\$9,761.18	\$9,238.82	\$0.00	\$9,238.82	48.63%
1005.41.4147.55400	Town Clerk-Advertising & Legal	\$330.00	\$0.00	\$156.92	\$173.08	\$0.00	\$173.08	52.45%
1005.41.4147.55800	Town Clerk-Transportation	\$250.00	\$0.00	\$56.67	\$193.33	\$0.00	\$193.33	77.33%
	DEPARTMENT: Recording-Town Clerk - 4147	\$121,137.00	\$3,886.68	\$74,543.36	\$46,593.64	\$158.00	\$46,435.64	38.33%
1005.41.4149.51610	Elections-Registrars-Wages	\$13,858.00	\$898.42	\$6,136.91	\$7,721.09	\$0.00	\$7,721.09	55.72%
1005.41.4149.51620	Elections-Registrars-Wages PT-	\$4,000.00	\$0.00	\$3,385.50	\$614.50	\$0.00	\$614.50	15.36%
1005.41.4149.53010	Elections-Registrars-Professio	\$200.00	\$0.00	\$180.00	\$20.00	\$0.00	\$20.00	10.00%
1005.41.4149.53201	Elections-Registrars-Referendu	\$3,356.00	\$0.00	\$0.00	\$3,356.00	\$0.00	\$3,356.00	100.00%
1005.41.4149.53220	Elections-Registrars-In-Servic	\$2,875.00	\$0.00	\$0.00	\$2,875.00	\$200.00	\$2,675.00	93.04%
1005.41.4149.53300	Elections-Registrars-Technolog	\$1,810.00	\$0.00	\$675.00	\$1,135.00	\$0.00	\$1,135.00	62.71%
1005.41.4149.55400	Elections-Registrars-Advertisi	\$1,000.00	\$0.00	\$982.78	\$17.22	\$514.48	(\$497.26)	-49.73%
1005.41.4149.55500	Elections-Registrars-Printing	\$5,175.00	\$0.00	\$0.00	\$5,175.00	\$1,719.17	\$3,455.83	66.78%
1005.41.4149.55800	Elections-Registrars-Transport	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.41.4149.55801	Election-Registrars - Meals	\$900.00	\$0.00	\$293.74	\$606.26	\$0.00	\$606.26	67.36%
1005.41.4149.56900	Elections-Registrars-Other Sup	\$1,200.00	\$0.00	\$681.40	\$518.60	\$127.60	\$391.00	32.58%
	DEPARTMENT: Elections-Registrars - 4149	\$34,624.00	\$898.42	\$12,335.33	\$22,288.67	\$2,561.25	\$19,727.42	56.98%
1005.41.4151.51610	Land Use Admin/Planner-Wages	\$115,013.00	\$5,004.52	\$70,441.20	\$44,571.80	\$0.00	\$44,571.80	38.75%
1005.41.4151.51620	Land Use Admin/Planner-Wages P	\$5,000.00	(\$3,035.60)	\$5,932.12	(\$932.12)	\$0.00	(\$932.12)	-18.64%
1005.41.4151.53010	Land Use Admin/Planner-Contrac	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4151.53020	Land Use Admin/Planner-Legal S	\$1,000.00	\$0.00	\$292.50	\$707.50	\$48.75	\$658.75	65.88%
1005.41.4151.53200	Land Use Admin/Planner-Profess	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4151.53220	Land Use Admin/Planner-In Serv	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4151.53300	Land Use Admin/Planner-GIS	\$4,623.00	\$0.00	\$4,942.40	(\$319.40)	\$0.00	(\$319.40)	-6.91%
1005.41.4151.55800	Land Use Admin/Planner-Transpo	\$1,500.00	\$0.00	\$374.19	\$1,125.81	\$26.33	\$1,099.48	73.30%
1005.41.4151.57330	Land Use Admin/Planner-Furnitu	\$800.00	\$0.00	\$599.00	\$201.00	\$0.00	\$201.00	25.13%
	DEPARTMENT: Land Use Administration/Planner - 4151	\$130,436.00	\$1,968.92	\$82,581.41	\$47,854.59	\$75.08	\$47,779.51	36.63%
1005.41.4153.51900	Planning & Zoning-Wages-Rec. S	\$3,150.00	\$0.00	\$1,400.00	\$1,750.00	\$1,750.00	\$0.00	0.00%
1005.41.4153.53020	Planning & Zoning-Legal Servic	\$10,000.00	\$0.00	\$1,827.50	\$8,172.50	\$0.00	\$8,172.50	81.73%
1005.41.4153.53200	Planning & Zoning-Professional	\$110.00	\$0.00	\$0.00	\$110.00	\$0.00	\$110.00	100.00%
1005.41.4153.53220	Planning & Zoning-In Service T	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4153.53400	Planning & Zoning-Other Profes	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4153.55400	Planning & Zoning-Advertising	\$500.00	\$0.00	\$943.70	(\$443.70)	\$0.00	(\$443.70)	-88.74%
1005.41.4153.55500	Planning & Zoning-Printing & P	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Planning & Zoning - 4153	\$15,760.00	\$0.00	\$4,171.20	\$11,588.80	\$1,750.00	\$9,838.80	62.43%
1005.41.4154.51900	Ag Commission-Wages-Recording	\$1,000.00	\$0.00	\$250.00	\$750.00	\$500.00	\$250.00	25.00%

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1005.41.4154.53220	Ag Commission-Training	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.41.4154.55500	Ag Commission-Printing & Publi	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1005.41.4154.56010	Ag Commission-Supplies	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	DEPARTMENT: Agriculture Commission - 4154	\$1,600.00	\$0.00	\$250.00	\$1,350.00	\$500.00	\$850.00	53.13%
1005.41.4155.51900	ZBA-Wages-Recording Secretary	\$500.00	\$62.50	\$166.50	\$333.50	\$0.00	\$333.50	66.70%
1005.41.4155.53220	ZBA-Training	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
	DEPARTMENT: Zoning Board of Appeals - 4155	\$950.00	\$62.50	\$166.50	\$783.50	\$0.00	\$783.50	82.47%
1005.41.4161.53022	Probate Court-NE Regional Prob	\$9,345.00	\$0.00	\$9,345.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Probate - 4161	\$9,345.00	\$0.00	\$9,345.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4163.51900	Inland Wetlands-Wages-Recordin	\$1,200.00	\$0.00	\$562.50	\$637.50	\$0.00	\$637.50	53.13%
1005.41.4163.53020	Inland Wetlands-Legal Fees	\$3,500.00	\$0.00	\$243.75	\$3,256.25	\$0.00	\$3,256.25	93.04%
1005.41.4163.53200	Inland Wetlands-Professional A	\$65.00	\$0.00	\$0.00	\$65.00	\$0.00	\$65.00	100.00%
1005.41.4163.53400	Inland Wetlands-Professional S	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4163.55400	Inland Wetlands-Advertising &	\$500.00	\$0.00	\$235.20	\$264.80	\$0.00	\$264.80	52.96%
1005.41.4163.55500	Inland Wetlands-Printing & Pub	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	DEPARTMENT: Inland Wetlands Commission - 4163	\$5,865.00	\$0.00	\$1,041.45	\$4,823.55	\$0.00	\$4,823.55	82.24%
1005.41.4171.51900	Conservation-Wages-Recording S	\$500.00	\$0.00	\$157.50	\$342.50	\$0.00	\$342.50	68.50%
1005.41.4171.53220	Conservation-Training	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.41.4171.56900	Conservation-Other Supplies	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4171.56920	Conservation-Sustainable CT	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Conservation Commission - 4171	\$2,250.00	\$0.00	\$157.50	\$2,092.50	\$0.00	\$2,092.50	93.00%
1005.41.4173.53400	Econ Development-Professional	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
	DEPARTMENT: Economic Development - 4173	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
1005.41.4184.54200	Town Hall-Cleaning Services	\$0.00	\$0.00	\$34.99	(\$34.99)	\$0.00	(\$34.99)	0.00%
1005.41.4184.54301	Town Hall-Building Repairs	\$5,000.00	\$0.00	\$5,588.55	(\$588.55)	\$691.13	(\$1,279.68)	-25.59%
1005.41.4184.54411	Town Hall-Water	\$200.00	\$0.00	\$102.84	\$97.16	\$97.16	\$0.00	0.00%
1005.41.4184.54412	Town Hall-Sewer Use Fees	\$700.00	\$0.00	\$660.00	\$40.00	\$0.00	\$40.00	5.71%
1005.41.4184.55300	Town Hall-Internet & Website M	\$7,210.00	\$0.00	\$6,965.64	\$244.36	\$955.49	(\$711.13)	-9.86%
1005.41.4184.55302	Town Hall-Telephone	\$7,908.00	\$0.00	\$4,395.90	\$3,512.10	\$3,538.71	(\$26.61)	-0.34%
1005.41.4184.56100	Town Hall-Custodial Supplies	\$1,000.00	\$0.00	\$116.59	\$883.41	\$29.99	\$853.42	85.34%
1005.41.4184.56220	Town Hall-Electricity	\$6,120.00	\$0.00	\$2,654.16	\$3,465.84	\$2,649.84	\$816.00	13.33%
1005.41.4184.56240	Town Hall-Fuel Oil/Heating	\$2,555.00	\$0.00	\$847.38	\$1,707.62	\$1,707.20	\$0.42	0.02%
1005.41.4184.56904	Town Hall-Paper Goods/Toiletri	\$750.00	\$0.00	\$255.31	\$494.69	\$0.00	\$494.69	65.96%
	DEPARTMENT: Town Hall - 4184	\$31,443.00	\$0.00	\$21,621.36	\$9,821.64	\$9,669.52	\$152.12	0.48%
1005.41.4185.53300	Central Supplies-Computer Serv	\$32,000.00	\$0.00	\$16,427.08	\$15,572.92	\$13,000.83	\$2,572.09	8.04%
1005.41.4185.54420	Central Supplies-Equipment Ren	\$20,000.00	\$0.00	\$13,073.39	\$6,926.61	\$9,127.32	(\$2,200.71)	-11.00%
1005.41.4185.55301	Central Supplies-Postage	\$13,000.00	\$0.00	\$6,404.58	\$6,595.42	\$6,500.00	\$95.42	0.73%
1005.41.4185.56120	Central Supplies-Office Suppli	\$8,500.00	\$0.00	\$4,589.69	\$3,910.31	\$378.73	\$3,531.58	41.55%
1005.41.4185.57330	Central Supplies-Office Equipm	\$2,000.00	\$0.00	\$500.45	\$1,499.55	\$248.01	\$1,251.54	62.58%
	DEPARTMENT: Central Supplies - 4185	\$75,500.00	\$0.00	\$40,995.19	\$34,504.81	\$29,254.89	\$5,249.92	6.95%
1005.41.4186.51900	Ethics-Wages-Recording Secreta	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4186.53020	Ethics-Legal Fees	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4186.53220	Ethics-Prof Development/Traini	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%



# Town of Brooklyn

## 2021-2022 Budget Report

Fiscal Year: 2021-2022

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

From Date: 2/1/2022

To Date: 2/28/2022

☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
	DEPARTMENT: Ethics - 4186	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1005.41.4199.51900	Bd of Assessment-Wages-Recordi	\$250.00	\$0.00	\$62.50	\$187.50	\$0.00	\$187.50	75.00%
1005.41.4199.53220	Bd of Assessment-Training	\$150.00	\$0.00	\$50.00	\$100.00	\$0.00	\$100.00	66.67%
1005.41.4199.55400	Bd of Assessment-Advertising/L	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
	DEPARTMENT: Bd of Assessment Review - 4199	\$550.00	\$0.00	\$112.50	\$437.50	\$0.00	\$437.50	79.55%
1005.42.4201.53530	Patrol Services-Contractual	\$179,834.00	\$0.00	\$0.00	\$179,834.00	\$0.00	\$179,834.00	100.00%
1005.42.4201.53550	Patrol Services-Overtime	\$6,000.00	\$0.00	\$4,028.45	\$1,971.55	\$0.00	\$1,971.55	32.86%
1005.42.4201.53551	Patrol Services-WCAS Overtime	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Patrol Services - 4201	\$190,834.00	\$0.00	\$9,028.45	\$181,805.55	\$0.00	\$181,805.55	95.27%
1005.42.4203.51900	Fire Facilities-Wages-Recordin	\$1,500.00	\$0.00	\$375.00	\$1,125.00	\$1,125.00	\$0.00	0.00%
1005.42.4203.52300	Fire Facilities-Retirement Pro	\$58,800.00	\$4,800.00	\$38,600.00	\$20,200.00	\$0.00	\$20,200.00	34.35%
1005.42.4203.53532	Fire Facilities-East Brooklyn	\$106,000.00	\$0.00	\$79,500.00	\$26,500.00	\$26,500.00	\$0.00	0.00%
1005.42.4203.53533	Fire Facilities-Mortlake Fire	\$153,705.00	\$0.00	\$115,278.75	\$38,426.25	\$38,426.25	\$0.00	0.00%
1005.42.4203.54411	Fire Facilities-Water	\$107,743.00	\$0.00	\$52,733.63	\$55,009.37	\$48,558.61	\$6,450.76	5.99%
	DEPARTMENT: Fire Facilities - 4203	\$427,748.00	\$4,800.00	\$286,487.38	\$141,260.62	\$114,609.86	\$26,650.76	6.23%
1005.42.4206.51610	Homeland Security-Wages	\$2,400.00	\$106.12	\$742.84	\$1,657.16	\$0.00	\$1,657.16	69.05%
1005.42.4206.51900	Homeland Security-Wages-Record	\$600.00	\$0.00	\$250.00	\$350.00	\$0.00	\$350.00	58.33%
1005.42.4206.53200	Homeland Security-Table Top Ex	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
1005.42.4206.55500	Homeland Security-Publications	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.42.4206.56120	Homeland Security-Supplies	\$1,000.00	\$0.00	\$103.00	\$897.00	\$0.00	\$897.00	89.70%
1005.42.4206.56220	Homeland Security-Electricity	\$650.00	\$0.00	\$379.28	\$270.72	\$270.72	\$0.00	0.00%
1005.42.4206.58904	Homeland Security-Professional	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	DEPARTMENT: Homeland Security - 4206	\$5,750.00	\$106.12	\$1,475.12	\$4,274.88	\$270.72	\$4,004.16	69.64%
1005.42.4207.55010	Emergency Services-Medical Int	\$18,975.00	\$0.00	\$10,644.00	\$8,331.00	\$2,427.00	\$5,904.00	31.11%
1005.42.4207.55013	Emergency Services-QVEC 911	\$17,722.00	\$0.00	\$17,721.26	\$0.74	\$0.00	\$0.74	0.00%
1005.42.4207.55015	Emergency Services-Social Serv	\$5,377.00	\$0.00	\$5,376.80	\$0.20	\$0.00	\$0.20	0.00%
	DEPARTMENT: Emergency Services - 4207	\$42,074.00	\$0.00	\$33,742.06	\$8,331.94	\$2,427.00	\$5,904.94	14.03%
1005.42.4213.51610	Building Office-Wages	\$79,626.00	\$2,814.94	\$49,408.15	\$30,217.85	\$0.00	\$30,217.85	37.95%
1005.42.4213.51620	Building Office-Wages PT	\$5,000.00	\$196.60	\$2,966.08	\$2,033.92	\$0.00	\$2,033.92	40.68%
1005.42.4213.53010	Building Office-Professional A	\$145.00	\$0.00	\$145.00	\$0.00	\$120.00	(\$120.00)	-82.76%
1005.42.4213.53220	Building Office-Training	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
1005.42.4213.53300	Building Office-Software	\$3,710.00	\$0.00	\$3,020.00	\$690.00	\$0.00	\$690.00	18.60%
1005.42.4213.53400	Building Office-Consulting Ser	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.42.4213.55500	Building Office-Printing & Pub	\$0.00	\$0.00	\$338.00	(\$338.00)	\$113.57	(\$451.57)	0.00%
1005.42.4213.55800	Building Office-Transportation	\$5,000.00	\$192.32	\$3,076.82	\$1,923.18	\$0.00	\$1,923.18	38.46%
1005.42.4213.56430	Building Office-Code Books	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
1005.42.4213.57330	Building Office-Office Equipme	\$1,500.00	\$0.00	\$330.16	\$1,169.84	\$29.48	\$1,140.36	76.02%
1005.42.4213.58000	Building Office-Housing Disloc	\$4,500.00	\$0.00	\$0.00	\$4,500.00	\$0.00	\$4,500.00	100.00%
	DEPARTMENT: Building Office - 4213	\$101,131.00	\$3,203.86	\$59,284.21	\$41,846.79	\$263.05	\$41,583.74	41.12%
1005.42.4215.53400	Animal Control-Contractual Ser	\$26,057.00	\$0.00	\$26,056.80	\$0.20	\$0.00	\$0.20	0.00%
	DEPARTMENT: Animal Control - 4215	\$26,057.00	\$0.00	\$26,056.80	\$0.20	\$0.00	\$0.20	0.00%
1005.42.4219.51610	Fire Marshal-Wages	\$44,603.00	\$1,793.48	\$28,376.66	\$16,226.34	\$0.00	\$16,226.34	36.38%
1005.42.4219.51630	Fire Marshal-Wages OT	\$0.00	\$0.00	\$594.95	(\$594.95)	\$0.00	(\$594.95)	0.00%

# Town of Brooklyn

## 2021-2022 Budget Report

Fiscal Year: 2021-2022

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☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 2/1/2022

To Date: 2/28/2022

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1005.42.4219.51640	Fire Marshal - Wages Emergency	\$9,000.00	\$181.07	\$5,147.63	\$3,852.37	\$0.00	\$3,852.37	42.80%
1005.42.4219.53200	Fire Marshal-Meetings	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.42.4219.54300	Fire Marshal-Vehicle Maintenanc	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.42.4219.55800	Fire Marshal-Transportation	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1005.42.4219.56260	Fire Marshal-Gasoline	\$1,000.00	\$0.00	\$285.34	\$714.66	\$30.00	\$684.66	68.47%
1005.42.4219.56900	Fire Marshal-Other Supplies	\$0.00	\$0.00	\$255.78	(\$255.78)	\$0.00	(\$255.78)	0.00%
1005.42.4219.57390	Fire Marshal-Safety Equipment	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Fire Marshal - 4219	\$56,553.00	\$1,974.55	\$34,660.36	\$21,892.64	\$30.00	\$21,862.64	38.66%
1005.43.4303.51610	Roads & Drainage-Wages	\$333,944.00	\$13,091.61	\$196,037.74	\$137,906.26	\$0.00	\$137,906.26	41.30%
1005.43.4303.51620	Roads & Drainage-Wages PT	\$5,000.00	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	100.00%
1005.43.4303.51630	Roads & Drainage-Wages OT	\$2,500.00	\$0.00	\$1,247.07	\$1,252.93	\$0.00	\$1,252.93	50.12%
1005.43.4303.51632	Roads & Drainage-Contract Bonu	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1005.43.4303.54104	Roads & Drainage-Tree Removal	\$50,000.00	\$0.00	\$12,312.50	\$37,687.50	\$0.00	\$37,687.50	75.38%
1005.43.4303.54420	Roads & Drainage-Equipment Ren	\$3,000.00	\$0.00	\$8,186.60	(\$5,186.60)	\$0.00	(\$5,186.60)	-172.89%
1005.43.4303.55012	Roads & Drainage-Drug & Alcoho	\$700.00	\$0.00	\$250.00	\$450.00	\$0.00	\$450.00	64.29%
1005.43.4303.55400	Roads & Drainage-Advertising &	\$500.00	\$0.00	\$492.00	\$8.00	\$41.00	(\$33.00)	-6.60%
1005.43.4303.56011	Roads & Drainage-Clothing/Boot	\$3,800.00	\$0.00	\$1,781.65	\$2,018.35	\$0.00	\$2,018.35	53.11%
1005.43.4303.56012	Roads & Drainage-Hand Tools	\$2,750.00	\$0.00	\$1,477.26	\$1,272.74	\$0.00	\$1,272.74	46.28%
1005.43.4303.56101	Roads & Drainage-Traffic Contr	\$3,000.00	\$0.00	\$924.50	\$2,075.50	\$0.00	\$2,075.50	69.18%
1005.43.4303.56102	Roads & Drainage-Roads/Bridges	\$225,000.00	(\$121,650.45)	\$121,839.62	\$103,160.38	\$700.00	\$102,460.38	45.54%
1005.43.4303.56220	Roads & Drainage-Electricity	\$18,660.00	\$0.00	\$8,516.49	\$10,143.51	\$8,679.51	\$1,464.00	7.85%
1005.43.4303.57393	Roads & Drainage-Employee Safe	\$2,000.00	\$0.00	\$657.63	\$1,342.37	\$0.00	\$1,342.37	67.12%
1005.43.4303.58102	Roads & Drainage-Radio Licensi	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	DEPARTMENT: Road, Drainage & Facilities - 4303	\$653,954.00	(\$108,558.84)	\$353,723.06	\$300,230.94	\$9,420.51	\$290,810.43	44.47%
1005.43.4305.54500	Engineering-Engineering	\$20,267.00	\$0.00	\$20,266.40	\$0.60	\$0.00	\$0.60	0.00%
	DEPARTMENT: Engineering - 4305	\$20,267.00	\$0.00	\$20,266.40	\$0.60	\$0.00	\$0.60	0.00%
1005.43.4307.51620	Snow & Ice Control-Wages PT	\$3,000.00	\$688.84	\$688.84	\$2,311.16	\$0.00	\$2,311.16	77.04%
1005.43.4307.51630	Snow & Ice Control-Wages OT	\$22,500.00	\$6,891.68	\$13,143.44	\$9,356.56	\$0.00	\$9,356.56	41.58%
1005.43.4307.55801	Snow & Ice Control-Meal Reimbu	\$750.00	\$0.00	\$153.21	\$596.79	\$57.42	\$539.37	71.92%
1005.43.4307.56901	Snow & Ice Control-Sand	\$12,000.00	\$0.00	\$2,016.00	\$9,984.00	\$1,769.84	\$8,214.16	68.45%
1005.43.4307.56902	Snow & Ice Control-Salt & Chem	\$55,000.00	\$0.00	\$9,401.90	\$45,598.10	\$0.00	\$45,598.10	82.91%
1005.43.4307.56903	Snow & Ice Control-Snow Plow B	\$7,500.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00	100.00%
	DEPARTMENT: Snow & Ice Control - 4307	\$100,750.00	\$7,580.52	\$25,403.39	\$75,346.61	\$1,827.26	\$73,519.35	72.97%
1005.43.4313.54304	Maint. of Equip-Equipment & Tr	\$35,000.00	\$0.00	\$17,794.89	\$17,205.11	\$0.00	\$17,205.11	49.16%
1005.43.4313.54305	Maint. of Equip-Truck Repair P	\$15,000.00	\$0.00	\$4,280.90	\$10,719.10	\$223.07	\$10,496.03	69.97%
1005.43.4313.56013	Maint. of Equip-Equipment Main	\$6,000.00	\$0.00	\$2,202.90	\$3,797.10	\$168.31	\$3,628.79	60.48%
1005.43.4313.56014	Maint. of Equip-Other Equipmen	\$9,000.00	\$0.00	\$8,617.86	\$382.14	\$0.00	\$382.14	4.25%
1005.43.4313.56260	Maint. of Equip-Gasoline	\$4,500.00	\$0.00	\$3,537.75	\$962.25	\$690.04	\$272.21	6.05%
1005.43.4313.56261	Maint. of Equip-Diesel Fuel	\$16,000.00	\$0.00	\$3,818.70	\$12,181.30	\$0.00	\$12,181.30	76.13%
1005.43.4313.56262	Maint. of Equip-Motor Oil & Lu	\$2,500.00	\$0.00	\$609.58	\$1,890.42	\$0.00	\$1,890.42	75.62%
1005.43.4313.56905	Maint. of Equip-Paint & Paint	\$4,000.00	\$0.00	\$1,313.50	\$2,686.50	\$0.00	\$2,686.50	67.16%
	DEPARTMENT: Equipment Maintenance - 4313	\$92,000.00	\$0.00	\$42,176.08	\$49,823.92	\$1,081.42	\$48,742.50	52.98%
1005.43.4317.51620	Resource Recovery-Wages PT	\$33,052.00	\$1,547.50	\$27,911.76	\$5,140.24	\$0.00	\$5,140.24	15.55%
1005.43.4317.51900	Resource Recovery-Wages-Record	\$360.00	\$0.00	\$120.00	\$240.00	\$0.00	\$240.00	66.67%
1005.43.4317.53400	Resource Recovery-Contractual	\$180,000.00	\$0.00	\$105,145.81	\$74,854.19	\$75,104.15	(\$249.96)	-0.14%
1005.43.4317.54306	Resource Recovery-Building, Re	\$5,000.00	\$0.00	\$6,437.34	(\$1,437.34)	\$145.95	(\$1,583.29)	-31.67%

# Town of Brooklyn

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From Date: 2/1/2022

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Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1005.43.4317.54400	Resource Recovery-Rental	\$1,000.00	\$0.00	\$1,013.04	(\$13.04)	\$611.96	(\$625.00)	-62.50%
1005.43.4317.54411	Resource Recovery-Water Analys	\$4,000.00	\$0.00	\$2,025.00	\$1,975.00	\$2,025.00	(\$50.00)	-1.25%
1005.43.4317.54421	Resource Recovery-Disposal Cha	\$104,000.00	\$0.00	\$55,196.17	\$48,803.83	\$49,703.11	(\$899.28)	-0.86%
1005.43.4317.55302	Resource Recovery-Telephone	\$516.00	\$0.00	\$373.15	\$142.85	\$226.85	(\$84.00)	-16.28%
1005.43.4317.55500	Resource Recovery-Printing & P	\$500.00	\$0.00	\$926.56	(\$426.56)	\$0.00	(\$426.56)	-85.31%
1005.43.4317.56220	Resource Recovery-Electricity	\$2,400.00	\$0.00	\$1,052.70	\$1,347.30	\$1,731.30	(\$384.00)	-16.00%
1005.43.4317.56906	Resource Recovery-Bag Expense	\$6,000.00	\$0.00	\$5,025.00	\$975.00	\$0.00	\$975.00	16.25%
1005.43.4317.56907	Resource Recovery-CurbSide Car	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1005.43.4317.56908	Resource Recovery-House Haz Wa	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
1005.43.4317.58103	Resource Recovery-Permits	\$275.00	\$0.00	\$1,090.00	(\$815.00)	\$0.00	(\$815.00)	-296.36%
	DEPARTMENT: Resource Recovery - 4317	\$349,103.00	\$1,547.50	\$206,316.53	\$142,786.47	\$129,548.32	\$13,238.15	3.79%
1005.43.4327.51620	Cemetery-Summer Maintenance Wa	\$8,910.00	\$0.00	\$0.00	\$8,910.00	\$0.00	\$8,910.00	100.00%
1005.43.4327.56900	Cemetery-Cemetery Association	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Cemetery - 4327	\$13,910.00	\$0.00	\$5,000.00	\$8,910.00	\$0.00	\$8,910.00	64.05%
1005.43.4397.54301	61 South Main St-Building Repa	\$7,750.00	\$0.00	\$0.00	\$7,750.00	\$0.00	\$7,750.00	100.00%
1005.43.4397.54411	61 South Main St-Water Fees	\$300.00	\$0.00	\$508.22	(\$208.22)	\$291.78	(\$500.00)	-166.67%
1005.43.4397.54412	61 South Main St-Sewer Use Fee	\$675.00	\$0.00	\$660.00	\$15.00	\$0.00	\$15.00	2.22%
1005.43.4397.56210	61 South Main St-Fuel/Gas Heat	\$2,500.00	\$0.00	\$1,481.75	\$1,018.25	\$1,652.69	(\$634.44)	-25.38%
1005.43.4397.56220	61 South Main St-Electricity	\$3,540.00	\$0.00	\$1,651.44	\$1,888.56	\$2,980.56	(\$1,092.00)	-30.85%
	DEPARTMENT: 61 South Main St.-Old Hwy Garage - 4397	\$14,765.00	\$0.00	\$4,301.41	\$10,463.59	\$4,925.03	\$5,538.56	37.51%
1005.43.4398.54102	95 Rukstela Rd-Septic Tank Cle	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
1005.43.4398.54301	95 Rukstela Rd-Building Repair	\$2,500.00	\$0.00	\$224.46	\$2,275.54	\$0.00	\$2,275.54	91.02%
1005.43.4398.54302	95 Rukstela Rd-Alarm & Securit	\$1,900.00	\$0.00	\$1,926.64	(\$26.64)	\$0.00	(\$26.64)	-1.40%
1005.43.4398.55302	95 Rukstela Rd-Telephone	\$3,852.00	\$0.00	\$2,137.09	\$1,714.91	\$1,433.07	\$281.84	7.32%
1005.43.4398.56100	95 Rukstela Rd-Custodial Suppl	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.43.4398.56210	95 Rukstela Rd-Fuel/Propane He	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.43.4398.56220	95 Rukstela Rd-Electricity	\$5,100.00	\$0.00	\$2,320.50	\$2,779.50	\$3,379.50	(\$600.00)	-11.76%
	DEPARTMENT: 95 Rukstela Rd.-New Garage - 4398	\$15,202.00	\$0.00	\$6,608.69	\$8,593.31	\$4,812.57	\$3,780.74	24.87%
1005.44.4401.55981	Health Operations-United Servi	\$6,397.00	\$0.00	\$6,397.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55982	Health Operations-Last Green V	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.44.4401.55988	Health Operations-Eastern Ct C	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
1005.44.4401.55989	Health Operations-Ct Coalition	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.44.4401.55990	Health Operations-District Dep	\$57,904.00	\$0.00	\$57,904.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55992	Health Operations-Senior Cente	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55993	Health Operations-Sexual Assau	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55994	Health Operations-TVCCA-Meals	\$6,300.00	\$0.00	\$6,300.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55995	Health Operations-United Servi	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55997	Health Operations-Access Agenc	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1005.44.4401.55999	Health Operations-Community Ki	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0.00%
	DEPARTMENT: Health Services - 4401	\$111,101.00	\$0.00	\$103,601.00	\$7,500.00	\$2,500.00	\$5,000.00	4.50%
1005.45.4501.53513	Library-Library Services	\$146,057.00	\$0.00	\$109,542.75	\$36,514.25	\$36,514.25	\$0.00	0.00%
	DEPARTMENT: Libraries - 4501	\$146,057.00	\$0.00	\$109,542.75	\$36,514.25	\$36,514.25	\$0.00	0.00%
1005.45.4503.51610	Recreation-Wages	\$106,125.00	\$4,174.04	\$67,285.47	\$38,839.53	\$0.00	\$38,839.53	36.60%
1005.45.4503.51620	Recreation-Wages PT	\$208,616.00	\$7,719.70	\$143,053.98	\$65,562.02	\$0.00	\$65,562.02	31.43%
1005.45.4503.51630	Recreation-Wages OT	\$2,250.00	\$0.00	\$476.36	\$1,773.64	\$0.00	\$1,773.64	78.83%

# Town of Brooklyn

## 2021-2022 Budget Report

Fiscal Year: 2021-2022

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 2/1/2022

To Date: 2/28/2022

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1005.45.4503.51900	Recreation-Wages Recording Sec	\$1,500.00	\$0.00	\$750.00	\$750.00	\$750.00	\$0.00	0.00%
1005.45.4503.53400	Recreation-Other Professional	\$29,500.00	\$0.00	\$6,034.67	\$23,465.33	\$369.67	\$23,095.66	78.29%
1005.45.4503.55400	Recreation-Advertising	\$6,500.00	\$0.00	\$3,780.02	\$2,719.98	\$0.00	\$2,719.98	41.85%
1005.45.4503.55800	Recreation-Transportation	\$0.00	\$0.00	\$36.96	(\$36.96)	\$0.00	(\$36.96)	0.00%
1005.45.4503.56120	Recreation-Recreation Supplies	\$18,000.00	\$0.00	\$5,732.86	\$12,267.14	\$1,058.20	\$11,208.94	62.27%
1005.45.4503.56900	Recreation-Spooky Nights	\$14,500.00	\$0.00	\$12,394.56	\$2,105.44	\$204.81	\$1,900.63	13.11%
	DEPARTMENT: Recreation Commission - 4503	\$386,991.00	\$11,893.74	\$239,544.88	\$147,446.12	\$2,382.68	\$145,063.44	37.48%
1005.45.4505.51610	Park Maint.-Wages	\$48,360.00	\$1,925.37	\$30,116.59	\$18,243.41	\$0.00	\$18,243.41	37.72%
1005.45.4505.51620	Park Maint.-Wages PT	\$28,966.00	\$357.02	\$20,852.29	\$8,113.71	\$0.00	\$8,113.71	28.01%
1005.45.4505.51630	Park Maint.-Wages OT	\$4,000.00	\$980.52	\$2,299.77	\$1,700.23	\$0.00	\$1,700.23	42.51%
1005.45.4505.54300	Park Maint.-Vehicle Maintenanc	\$3,000.00	\$0.00	\$104.30	\$2,895.70	\$0.00	\$2,895.70	96.52%
1005.45.4505.54301	Park Maint.-Building & Grounds	\$6,000.00	\$0.00	\$5,396.34	\$603.66	\$3,680.05	(\$3,076.39)	-51.27%
1005.45.4505.54304	Park Maint.-Equipment Maint. R	\$6,000.00	\$0.00	\$1,637.40	\$4,362.60	\$51.07	\$4,311.53	71.86%
1005.45.4505.54307	Park Maint.-Office Equipment R	\$1,500.00	\$0.00	\$19.34	\$1,480.66	\$0.00	\$1,480.66	98.71%
1005.45.4505.55302	Park Maint.-Telephone	\$1,680.00	\$0.00	\$899.78	\$780.22	\$924.51	(\$144.29)	-8.59%
1005.45.4505.55800	Park Maint.-Travel Riemburseme	\$750.00	\$0.00	\$9.10	\$740.90	\$32.47	\$708.43	94.46%
1005.45.4505.56011	Park Maint.-Clothing & Boot Al	\$1,400.00	\$0.00	\$1,174.42	\$225.58	\$0.00	\$225.58	16.11%
1005.45.4505.56220	Park Maint.-Electricity	\$4,700.00	\$0.00	\$1,750.47	\$2,949.53	\$1,094.38	\$1,855.15	39.47%
1005.45.4505.56260	Park Maint.-Gasoline	\$6,250.00	\$0.00	\$4,630.80	\$1,619.20	\$1,039.61	\$579.59	9.27%
1005.45.4505.56261	Park Maint.-Diesel Fuel	\$1,250.00	\$0.00	\$189.32	\$1,060.68	\$0.00	\$1,060.68	84.85%
1005.45.4505.56900	Park Maint.-Other Supplies	\$18,000.00	\$0.00	\$4,297.55	\$13,702.45	\$0.00	\$13,702.45	76.12%
	DEPARTMENT: Recreation Park Maint. - 4505	\$131,856.00	\$3,262.91	\$73,377.47	\$58,478.53	\$6,822.09	\$51,656.44	39.18%
1005.45.4595.58902	Open Space-Open Space Funding	\$8,280.00	\$0.00	\$8,280.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Open Space Funding - 4595	\$8,280.00	\$0.00	\$8,280.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.53512	Community Center-Internet & TV	\$1,560.00	\$0.00	\$816.29	\$743.71	\$623.71	\$120.00	7.69%
1005.45.4596.54306	Community Center-Building Repa	\$2,500.00	\$0.00	\$305.28	\$2,194.72	\$0.00	\$2,194.72	87.79%
1005.45.4596.54411	Community Center-Water Fees	\$840.00	\$0.00	\$382.25	\$457.75	\$377.75	\$80.00	9.52%
1005.45.4596.54412	Community Center-Sewer Use Fee	\$1,350.00	\$0.00	\$1,320.00	\$30.00	\$0.00	\$30.00	2.22%
1005.45.4596.56210	Community Center-Fuel/Gas Heat	\$1,260.00	\$0.00	\$731.47	\$528.53	\$1,162.81	(\$634.28)	-50.34%
1005.45.4596.56220	Community Center-Electricity	\$4,560.00	\$0.00	\$2,127.00	\$2,433.00	\$2,853.00	(\$420.00)	-9.21%
	DEPARTMENT: Community Center - 4596	\$12,070.00	\$0.00	\$5,682.29	\$6,387.71	\$5,017.27	\$1,370.44	11.35%
1005.45.4597.53512	Green Bldg-Internet	\$3,312.00	\$0.00	\$1,743.16	\$1,568.84	\$1,496.84	\$72.00	2.17%
1005.45.4597.54306	Green Bldg-Building Repairs	\$4,500.00	(\$7,600.00)	\$13,702.07	(\$9,202.07)	\$591.97	(\$9,794.04)	-217.65%
1005.45.4597.54411	Green Bldg-Water Fees	\$1,540.00	\$0.00	\$833.02	\$706.98	\$706.98	\$0.00	0.00%
1005.45.4597.54412	Green Bldg-Sewer Use Fees	\$2,000.00	\$0.00	\$1,980.00	\$20.00	\$0.00	\$20.00	1.00%
1005.45.4597.55302	Green Bldg-Telephone	\$3,480.00	\$0.00	\$2,344.42	\$1,135.58	\$1,813.74	(\$678.16)	-19.49%
1005.45.4597.56100	Green Bldg-Custodial Supplies	\$500.00	\$0.00	\$59.98	\$440.02	\$0.00	\$440.02	88.00%
1005.45.4597.56210	Green Bldg-Fuel/Gas Heating	\$1,920.00	\$0.00	\$1,087.99	\$832.01	\$1,775.33	(\$943.32)	-49.13%
1005.45.4597.56220	Green Bldg-Electrcity	\$8,940.00	\$0.00	\$3,301.76	\$5,638.24	\$4,438.24	\$1,200.00	13.42%
	DEPARTMENT: Clifford B. Green Bldg - 4597	\$26,192.00	(\$7,600.00)	\$25,052.40	\$1,139.60	\$10,823.10	(\$9,683.50)	-36.97%
1005.45.4598.55014	Transit District-NE CT Transit	\$14,476.00	\$0.00	\$14,476.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Transit District - 4598	\$14,476.00	\$0.00	\$14,476.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4599.56900	Special Programs-Christmas Lig	\$2,000.00	\$0.00	\$287.41	\$1,712.59	\$0.00	\$1,712.59	85.63%
1005.45.4599.56901	Special Programs-Family Fun Da	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1005.45.4599.56902	Special Programs-Memorial & Ve	\$2,000.00	\$0.00	\$314.00	\$1,686.00	\$0.00	\$1,686.00	84.30%

# Town of Brooklyn

## 2021-2022 Budget Report

Fiscal Year: 2021-2022

☐ Subtotal by Collapse Mask

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude Inactive Accounts with zero balance

From Date: 2/1/2022

To Date: 2/28/2022

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
1005.45.4599.56910	Special Programs-Earth Day	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.45.4599.56911	Special Programs-Tag Sale Day	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Special Programs - 4599	\$8,000.00	\$0.00	\$601.41	\$7,398.59	\$0.00	\$7,398.59	92.48%
1005.47.4700.59507	School Budget Appropriation	\$19,629,374.00	\$480,332.01	\$11,191,626.41	\$8,437,747.59	\$0.00	\$8,437,747.59	42.99%
	DEPARTMENT: School Expenses - 4700	\$19,629,374.00	\$480,332.01	\$11,191,626.41	\$8,437,747.59	\$0.00	\$8,437,747.59	42.99%
1005.48.4898.53023	Long Term Debt-Legal Fees & Se	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.48.4898.54420	Long Term Debt-Truck Lease	\$8,798.00	\$0.00	\$8,798.55	(\$0.55)	\$0.00	(\$0.55)	-0.01%
1005.48.4898.58310	Long Term Debt-Principal	\$79,250.00	\$0.00	\$40,428.65	\$38,821.35	\$0.00	\$38,821.35	48.99%
1005.48.4898.58320	Long Term Debt-Interest	\$199,276.00	\$0.00	\$82,035.54	\$117,240.46	\$0.00	\$117,240.46	58.83%
	DEPARTMENT: Long Term Debt Service - 4898	\$322,324.00	\$0.00	\$166,262.74	\$156,061.26	\$0.00	\$156,061.26	48.42%
1005.48.4899.53023	Short Term Debt-Legal Services	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.48.4899.58252	Short Term Debt-Payment Killin	\$218,224.00	\$0.00	\$237,200.00	(\$18,976.00)	\$0.00	(\$18,976.00)	-8.70%
1005.48.4899.58255	Short Term Debt-Woodstock Acad	\$92,684.00	\$0.00	\$92,684.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Short Term Debt Service - 4899	\$340,908.00	\$0.00	\$359,884.00	(\$18,976.00)	\$0.00	(\$18,976.00)	-5.57%
1005.48.9800.53900	Contingency-Transfers	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	100.00%
	DEPARTMENT: Contingency-Year End Transfers - 9800	\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$0.00	\$60,000.00	100.00%
1005.49.4900.57390	Capital Outlay-Capital Equipme	\$141,294.00	\$0.00	\$141,294.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Capital Outlay - 4900	\$141,294.00	\$0.00	\$141,294.00	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52100	Fringe Benefits-Life Insurance	\$3,600.00	\$0.00	\$2,668.00	\$932.00	\$2,204.00	(\$1,272.00)	-35.33%
1005.50.5000.52200	Fringe Benefits-Employer Porti	\$129,000.00	\$5,015.18	\$83,687.63	\$45,312.37	\$0.00	\$45,312.37	35.13%
1005.50.5000.52300	Fringe Benefits-Pension/Retire	\$178,078.00	(\$936.93)	\$163,612.49	\$14,465.51	\$0.00	\$14,465.51	8.12%
1005.50.5000.52301	Fringe Benefit-Pension Adminis	\$12,000.00	\$0.00	\$6,500.00	\$5,500.00	\$0.00	\$5,500.00	45.83%
1005.50.5000.52600	Fringe Benefit-Unemployment Co	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%
1005.50.5000.52800	Fringe Benefit-Health & Dental	\$368,800.00	\$11,675.94	\$264,587.13	\$104,212.87	\$101,807.32	\$2,405.55	0.65%
	DEPARTMENT: Fringe Benefits - 5000	\$706,478.00	\$15,754.19	\$521,055.25	\$185,422.75	\$104,011.32	\$81,411.43	11.52%
1005.50.5001.52700	Municipal Insurance-Workers Co	\$85,214.00	\$0.00	\$63,882.39	\$21,331.61	\$21,298.21	\$33.40	0.04%
1005.50.5001.52701	Municipal Insurance-LAP	\$47,380.00	\$0.00	\$52,984.29	(\$5,604.29)	\$10,207.97	(\$15,812.26)	-33.37%
1005.50.5001.52702	Municipal Insurance-Cyber Secu	\$11,899.00	\$0.00	\$10,900.00	\$999.00	\$0.00	\$999.00	8.40%
	DEPARTMENT: Municipal Insurance - 5001	\$144,493.00	\$0.00	\$127,766.68	\$16,726.32	\$31,506.18	(\$14,779.86)	-10.23%
1005.80.8013.53010	Contracted Services-Storm Wate	\$58,000.00	\$0.00	\$13,550.00	\$44,450.00	\$0.00	\$44,450.00	76.64%
	DEPARTMENT: Storm Water Mgmt - 8013	\$58,000.00	\$0.00	\$13,550.00	\$44,450.00	\$0.00	\$44,450.00	76.64%
Grand Total:		\$25,481,027.00	\$441,550.48	\$14,890,124.38	\$10,590,902.62	\$571,989.75	\$10,018,912.87	39.32%

End of Report

DATE: FEBRUARY 9, 2022

SUBJECT: Recommendations and Information Request from the MFAC

From: Agata Herasimowicz, Finance Director on behalf of the Mayor

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

CC: Richard Dziekan, Walt Mayhew,

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Dear Ms. Kennison:

Thank you for your letter of recommendations and information request from the MFAC. The fund balance indicated by the recently completed audit FY 2020 and projection FY 2021 audit shows that we are on firm footing, and we look forward to your continued guidance as we implement processes to further improve the city's financial operations.

Please share our responses to the MFAC on short- and long-term fiscal challenges that follow.

***Self-Insurance Fund.***

During this fiscal year, the City started developing a municipal fund accounting system to integrate existing funds into one accounting ledger and solve the "off-books" accounting problems. The full implementation of the Self-insurance health fund is scheduled for 7/1/2022.

The FY 21 budget vs. actual has favorable annual results. The City is well aware of the risk in this area. However, it takes time to build a strong reserve. There are sufficient risk controls in place, through a combination of loss prevention and control, risk retention, and risk transfer. There is a stop-loss limit on all claims exceeding \$125,000, an aggregate stop loss, and the additional laser insurance for potential high claims. We are working with our insurance broker to establish a good target reserve limit for the upcoming fiscal year. We have asked that they provide a balance/risk assessment for various levels of funding.

***Defined benefit pension and other post employee benefits (OPEB) plans***

The City currently uses a pay-as-you-go method of funding pension and OPEB liabilities and is meeting its obligations in both areas based upon available funds. We have begun gathering the data to forward to our actuaries to get a risk assessment on both situations to ensure our pension contributions are sufficient and to ascertain what our financial exposure may be concerning OPEB.

***Use of ARPA funds.***

The city is in dialogue with the Naugatuck Valley Council of Governments regarding ARPA funds as to best practices for administering the funds.

***Grand List***

A review of the compilation of the grand list was conducted. The grand list is composed annually and certified by the Assessor and published in January. Then the Board of Assessment Appeals (BAA) as part of their responsibility may adjust individual assessments. Once the BAA concludes its work the assessor

provides the BoAT with a revised certified grand list, well in time for it to be taken into account by the BoAT in setting the mill rate.

***New Accounting System.***

We are currently working to wrap up the 2020-21 audit, and then we move into our budget cycle. While this is definitely needed, it will also be a very major undertaking. We will begin the investigating the options available, costs associated with these options, and the processes/functions needed for implementation and integration. We anticipate beginning this process 3<sup>rd</sup> quarter of 2022 with an implementation target date of beginning fiscal year 2023-24.

***The Eight-Point Plan***

The eight-point plan has been completed and its goals realized. We currently have a fund balance of 5,992,896 (from data in your reports) which is 13% of our adopted budget of 46,078,433 which exceeds recommended levels. As a result of the success of the eight-point plan, Standard & Poor recently issued a report which raised the city's bond rating from AA- to A+



## II. FINANCIAL STATEMENT FINDINGS

Our report on internal control over financial reporting indicated the following significant deficiencies:

### **\*21-1 Double-Entry Accounting System**

Finding:	The City does not use double-entry accounting for all funds.
Criteria:	The use of a double-entry accounting software system, including the preparation of a balanced general ledger would improve the City's ability to detect accounting errors, provide the basis for monthly account and ledger reconciliations, and facilitate financial reporting for all Special Revenue Funds, Fiduciary Funds and its long-term debt and fixed assets.
Condition:	The City does not maintain a double-entry accounting system or process a general ledger utilizing an accounting software system for all Special Revenue Funds, Fiduciary Funds and its long-term debt and fixed assets.
Cause:	The financial activity is maintained annually on ledger sheets for most of these funds and for others the only sources of documentation are canceled checks and bank statements
Effect:	The City does not have the ability to detect accounting errors, provide the basis for monthly account and ledger reconciliations, and prepare meaningful financial reports.
Recommendation:	We recommend that the City adopt a general ledger accounting software system for all funds and activities, including federal and state financial assistance funds. The use of a double-entry accounting software system, including the preparation of a balanced general ledger would improve the City's ability to detect accounting errors, provide the basis for monthly account and ledger reconciliations, and facilitate financial reporting. The Chart of Accounts, developed for the General Fund, should be utilized for the other funds of the City to ensure consistency with account names and numbers and to develop an internal reporting package.
Management's Response:	<p>The City could use a new accounting system as it is highly regarded to enhance accountability. However, due to a lack of adequate personnel and available funding, the implementation of the new software is not possible at this time.</p> <p>The current accounting software addressed the issue of a decentralized accounting system by consolidating two ledgers into a single accounting ledger to capture all activities. This will capture all information for accounting and address the problem of recording transactions. Currently, special revenues and capital projects (with the exception of the Library's trust fund) are tracked using the GEM system. After years of only recording via manual checkbooks, all transactions are currently tracked on the GEM accounting system. Additional work has been done on the Miscellaneous Donations Account, which was previously never recorded by the City. The City has begun to account for new grant fund activities, using the general ledger system.</p> <p>The City is not utilizing a pool cash concept and unnecessary work is still done on regular basis to journalize due to / from activities. This issue could also be solved by a new accounting system. We do hope to implement this system in the future when we have adequate resources.</p>

### **\*21-2 Bank Reconciliations and Approval of Bank Reconciliations**

Finding:	Bank reconciliations were not formally prepared during the year for general fund checking accounts.
Criteria:	The Finance Department should be preparing the bank reconciliations and the Finance Director should formally approve the bank reconciliations on all City bank accounts.
Cause:	Lack of formal procedures.
Effect:	Possible material errors could occur and not be detected timely.
Recommendation:	We recommend that all bank reconciliations be prepared by the Finance department within a reasonable period after the month end. These reconciliations should then be reviewed by the Finance Director for accuracy and completeness.
Management's Response:	There was a reduction in staff, which left the City with inadequate staffing to maintain the established segregation of duties. A temporary bookkeeper was hired to focus on bank reconciliations, which are done in a timely manner at the end of the month. This process has been successful since November, 2021.

### **\*21-3 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, 2020, did not start until November 2020. In addition, some schedules and required information were not available for audit until June 2021.
Criteria:	Information related to financial statements should be presented at the close of the fiscal year or at a reasonable time thereafter.
Cause:	Lack of year-end closing procedures.
Effect:	The timely availability of information related to the financial statements has delayed the completion of the audited financial statements and other submissions that rely upon the audited financial statements.
Recommendation:	The preparation of information relative to the financial statements in accordance with the City of Derby, Connecticut's reporting requirements should be provided in a timely manner. Schedules, reports and other financial information related to the City's financial condition should be maintained monthly throughout the year, forwarded to the Finance Department when that information becomes available and reconciled to the books and records of the City. A review of the financial statements should be done by accounting personnel to determine that all schedules and records are provided timely.
Management's Answer:	The City changes Finance Director each election year. In addition, one of the employees with longevity and experience passed away in December 2020. An employee who supported an HR function left in February 2021. This same month, the City hired a new Accounts Payable clerk who still requires training and support. The City Finance Director currently

supports some HR functions and Treasury banking functions. Due to these frequent staffing changes, the audit information has become secondary and keeping up with daily processes becoming a priority.

The current fiscal year audit information was built from the ground up through auditor files. Some of the processes were left unattended due to lack of proper oversight. The City has improved on recording and reviewing information on a monthly basis, except with information related educational activities and compensated absences. The Board of Education now needs to hire another Business Manager to work with the City on its reconciliation processes. Currently, the Finance Director has established processes and a few recurring files for the auditor to keep on a year-to-year basis. In January 2022, The City recruited a Deputy Finance Director who will aid the Finance Director with providing this information. In January 2022, the City began to use an existing payroll software to account for time off. This will track the compensated absences for future audits.

#### **\*21-4 WPCA Purchase Order Approval Process**

Finding:	The bookkeeper performed recordkeeping, custodial and approval functions.
Criteria:	The WPCA should have adequate segregation of duties and responsibilities to assure the safeguarding of assets and the proper preparation of financial statements.
Cause:	The WPCA (Agency) did not have adequate segregation of duties and responsibilities to assure the safeguarding of assets and the proper preparation of financial statements. Certain functions, such as receipt and listing of checks, preparation and review of bank reconciliations, approval of purchase orders and invoices and signing and distribution of checks, to provide the necessary checks and balances of the Agency's internal control, are performed by the same individual. This lack of segregation of duties results in inadequate financial control over the operation of the Agency.
Effect:	Lack of segregation of duties may lead to errors, or improprieties could occur and go undetected.
Recommendation:	We recommend that the WPCA consider assigning additional personnel, independent of the accounting function, to duties such as, receipt and listing of checks, preparation and review of bank reconciliations, approval of purchase orders and invoices and signing and distribution of checks to provide the necessary checks and balances of the Agency's internal control. Consideration should also be given to utilizing the cash receipts procedure and the purchase order and cash disbursement process of the WPCA to compensate for the lack of personnel and segregation of duties in this Agency.
Management's Response:	In Fiscal Year 2020-2021, additional signers were added were added to the purchase order, check issuing process. Accounting service was hired to help with bank reconciliation and assist with allowing for the adequate segregation of duties within the WPCA office. This could help with segregation of duties and timely reporting.

#### **\*21-5 Accounts Payable Cut-off-Board of Education**

Finding:	The Board of Education's accounts payable were not properly recorded at year end on the
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City's general ledger.

- Criteria: Expenditures should be accrued when incurred in accordance with accounting principles generally accepted in the United States of America.
- Cause: Lack of monthly reconciliations with the City and Board Education ledgers.
- Effect: Account payable and accrued payroll in the amount of \$2,146,114 were incurred as of June 30, 2020 and were not properly recorded.

Recommendation: We recommend that accounts payable and accrued payroll be recorded when incurred monthly. A reconciliation with the City's general ledger and the Board of Education ledger should be done monthly to ensure that liabilities and expenditures are properly recorded.

Management's

Response: In 4<sup>th</sup> quarter Fiscal year 2019-2020, the Board of Education committed to adhering to cut-off requirements are specified by the City and Auditor and use the cut-off date of September 30<sup>th</sup> going forward

**\*21-6 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.
- Criteria: A formal reconciliation should be performed monthly to ensure agreement of the City's general ledger accounts with the Board of Education records.
- Cause: No formal reconciliation process is being performed between the City and Board of Education monthly.
- Effect: Adjustment to various cash accounts and liability accounts were required.

Recommendation: We recommend that the Board of Education utilize the accounting system to reconcile cash, accounts receivable, accounts payable, deferred inflows of financial resources in addition to the income and expenditure ledgers that are already being utilized to have a complete self-balancing set of accounts. The reconciliations should be to the general ledger. This will assist to quickly identify variances. That information should be timely shared between the City and Board of Education to ensure that both the City and Board of Education ledgers agree. Expenditures should be reported at gross amounts and any amounts received should be communicated to the City so those receipts can be properly classified and recorded. Various refunds that take place after the fiscal year for the previous fiscal year's expenditures that were incurred and paid by the City should be returned to the City.

Management's

Answer: The Board of Education (BOE) Business Office does not have sufficient staff to complete timely reporting to the City. The BOE maintains its own bank accounts and does not report additional expenditure credits to the City. With considerable autonomy, the reconciliation occurs only at the time of the audit.

A new process of reporting total expenditures for the month was requested from the BOE. However, the trial balance and cash reconciliation were not provided. The BOE hired a

third-party agency in November 2021 to aid with reconciliations. The trial balances were provided to the City for June 2021 in December 2021. No further information on the balance sheet accounts was provided for accrual activities and the F20 audit was not tied correctly to the report. The City Finance Office has been recording transactions based on cash and the total expenditures but still needs their monthly bank reconciliations. The BOE office requires competent accounting staff to work with the BOE GL.

#### **\*21-7 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.
Criteria:	All cash activity should be recorded in the City's general ledger.
Cause:	Lack of policies and procedures.
Effect:	Cash accounts were contained significant errors that were not corrected by the Finance Department timely.
Recommendation:	We recommend that all cash transactions be reflected in the general ledger and that transactions are reported at their gross amounts. In addition, accounts that have separate bank statements have separate general ledger accounts. All cash accounts should be reconciled monthly and reviewed by the comptroller.
Management's Response:	The Board of Education (BOE) Business Office does not have sufficient staff to complete timely reporting to the City. The BOE maintains its own bank accounts and does not report additional expenditure credits to the City. With considerable autonomy, the reconciliation occurs only at the time of the audit.

A new process of reporting total expenditures for the month was requested from the BOE. However, the trial balance and cash reconciliation were not provided. The BOE hired a third-party agency in November 2021 to aid with reconciliations. The trial balances were provided to the City for June 2021 in December 2021. No further information on the balance sheet accounts was provided for accrual activities and the F20 audit was not tied correctly to the report. The City Finance Office has been recording transactions based on the total expenditures but still needs their monthly bank reconciliations.

#### **\*21-8 Encumbrance System**

Finding:	The City departments are not fully utilizing the encumbrance system.
Criteria:	The City's formal purchase order encumbrance system should be monitored to control its appropriation expenditures.
Condition:	The City has a formal purchase order encumbrance system in place to monitor and control its appropriation expenditures. However, it appears that not all departments are fully utilizing the encumbrance system, and in some cases, purchase orders are dated after the invoice and check date.
Cause:	Lack of monitoring of the purchase order system.

Effect: Purchase orders are not used on a timely basis and encumbrances are not placed on appropriation accounts.

Recommendation: For a fully effective purchase order system, all purchase orders should be prepared and approved prior to the actual date of ordering the goods or services. When this process is being utilized, appropriation expenditures, which may be over expended, will be flagged prior to any over expenditure.

Management's

Response: The City began utilization of the Encumbrance System in Fiscal Year 2019-2020 with full utilization was completed in 2<sup>nd</sup> Fiscal Year 2020-2021.

### **\*21-9 Interfund Transfers**

Finding: Interfund balances are not repaid timely.

Criteria: Interfund transfers had been made by the City between projects in the Capital Projects and Enterprise Funds that should be repaid on a timely basis.

Condition: Interfund transfers have been made by the City primarily between projects in the Capital Projects funds and Enterprise Funds. In some cases, the transfers were not repaid when the funds were available and interfund balances are outstanding at the balance sheet date.

Cause: No timely repayment procedures have been established.

Effect: Interfund transfers are outstanding for extended periods of time.

Recommendation: We recommend that all interfund transfers be repaid as soon as the funds are available, and transfers be properly authorized by the appropriate board before being made.

Management's

Answer: The City closed interface transfers, except for a Middle School, as there was not enough money available.

#### **\*21-10 Compensated Absences-City**

Finding:	There is no formal reconciliation of compensated absences.
Criteria:	The City should establish a policy of reconciling, on a regular basis or at year end, the departmental employees' days for vacation, sick or personal leave to the payroll records.
Condition:	Individual departments currently maintain compensated absence records for their departmental employees entitled to compensated absences as dictated by various union bargaining agreements
Cause:	Individual departments currently maintain compensated absence records.
Effect:	Lack of consistency of reporting compensated absences.
Recommendation:	We recommend that the City establish a procedure for maintaining centralized records related to available used and unused vacation, sick and personal leave days to properly evaluate the liability for compensated absences. This process should include a summary of the bargaining agreement provisions related to the various employee categories to be used by the individuals who are summarizing the compensated absence data. This centralized record should be related to the employee history files as generated from the payroll system and should be reconciled to departmental records quarterly or semi-annually.
Management's Answer:	The current a manual process for tracking absences is prone to mistakes not and is not audit oriented. In January 2022, the City began to use an existing payroll software to account for time off. This will track the compensated absences for future audits. The system is working however beginning balances were not established and require additional staff hours. The City needs modernization of its operations and transition period is take longer than expected

#### **\*21-11 Parking Authority**

Finding:	Parking ticket revenues are not recorded on an accrual basis.
Criteria:	The revenue from the parking tickets should be recorded on the general ledger when they are issued (accrual basis).
Condition:	While the parking ticket system put in place in January of 1999 on a computerized parking ticket system appears to be working properly, the revenue from the parking tickets is not being recorded on the general ledger until the tickets are paid (cash basis) instead of when they are issued (accrual basis). Parking tickets deemed uncollectible are not being written off nor is there a formal procedure for the acting director to authorize such write-offs, although in some cases, the acting director alone is authorizing corrections and write-offs.
Cause:	Lack of understanding by the bookkeeper.
Effect:	Untimely recording of revenues from parking tickets.



Recommendation: We recommend that the City of Derby consider assigning additional personnel, independent of the accounting function to duties such as receipt and listing of checks, preparation and review of bank reconciliations, approval of purchase orders and invoices and signing and distribution of checks, to provide the necessary checks and balances of the internal control system. Consideration should also be given to utilizing the cash receipts procedure of the General Fund of the City of Derby to compensate for the lack of personnel and segregation of duties in this Division. We also recommend that all checks be issued to an individual or a company as opposed to cash as the payee and that for all subcontractors paid more than \$600, that the appropriate 1099s be filed with the Internal Revenue Service.

Management's Response: The City resolved the Parking Authority activities in September 2021. The General Fund now reports on its operations. Facilities management has been transferred to a third party for invoicing and revenue collection.

#### **\*21-12 Revenues Classification - City**

Finding: Revenues were not properly recorded in their respective general ledger accounts

Criteria: Revenues should be classified in their budgeted general ledger accounts.

Cause: There is no review of the revenue accounts done on a regular basis.

Effect: Audit adjustments of \$2,692,348 were proposed to reclassify grant revenues. Improper assumptions can be made for budgeting revenues in future periods.

Recommendation: We recommend a review of the miscellaneous, grant and deferred revenue accounts prior to internal and external reporting of financial information.

Management's Response: City revenue is currently journalized and reconciled with outside documentation such as Tax Collector Report, Town Clerk reports and Building permit reports, and State reports.

#### **\*20-13 Comingling of Funds**

Finding: 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.

Criteria: A separate bank account should be maintained for grant income and expenditures to properly track inflows and outflows of grant monies. Assets such as grants receivable and liabilities such as deferred inflows and accounts payable should also be recorded and reconciled monthly.

Cause: Improper classification of grant funds.

Effect: Significant errors can occur and not be timely detected. Also see findings 20-01, 20-05, 20-06.

Recommendation: We recommend that the Board of Education utilize the accounting system to reconcile cash, accounts receivable, accounts payable, deferred inflows of financial resources in addition to the income and expenditures for educational grants. In addition, we recommend moving the grant accounting from the General Fund to a Special Revenue Fund where it is better classified.

Management's Response: This was completed in Fiscal Year 2019-2020, when a new account was opened for the Board of Ed to prevent the comingling of funds at the Board of Education. They are working to complete this corrective action in Fiscal Year 2020-2021.

#### **\*21-14 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, 2020. 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.

Criteria: The schedules of federal awards and state financial assistance are required to be prepared by the City.

Cause: Lack of a staff member assigned to identify and obtain grant revenue and prepare the appropriate federal and state financial schedules.

Effect: The auditor is preparing these schedules and auditing them.

Recommendation: We recommend that the Finance Department and/or the Board of Education annually prepare the Schedule of Expenditures of Federal Awards and State Financial Assistance to be presented to the auditor for audit. The auditor can then render an opinion with respect to compliance with and internal control over compliance with laws, regulations, contracts and grants. This will provide the proper segregation of responsibilities over the preparation of the schedules and the rendering of an opinion of these schedules.

Management's Response: The City will work with the auditor in the coming months to establish protocols and determine staffing required to meet this recommendation for the BOE. Finance Director have provided the City portion of the single audit schedules .

## **\*21-15 Community Development Agency**

Finding:	The bookkeeper performs recordkeeping, custodial and approval functions.
Criteria:	The Community Development Agency should have adequate segregation of duties and responsibilities to assure the safeguarding of assets and the proper preparation of financial statements.
Cause:	The Community Development Agency (Agency) does not have adequate segregation of duties and responsibilities in order to assure the safeguarding of assets and the proper preparation of financial statements. Certain functions, such as receipt and listing of checks, preparation and review of bank reconciliations, approval of purchase orders and invoices and signing and distribution of checks, to provide the necessary checks and balances of the Agency's internal control, are performed by the same individual. This lack of segregation of duties results in inadequate financial control over the operation of the Agency. Additionally, certain administrative expenses (wages, payroll taxes etc.) and the corresponding appropriation (revenue), paid by the City of Derby's General Fund, are not being timely recorded on the books of the Agency.
Effect:	Lack of segregation of duties may lead to errors, or improprieties could occur and go undetected.
Recommendation:	We recommend that the City consider assigning additional personnel, independent of the accounting function, to duties such as, receipt and listing of checks, preparation and review of bank reconciliations, approval of purchase orders and invoices and signing and distribution of checks to provide the necessary checks and balances of the Agency's internal control. Consideration should also be given to utilizing the cash receipts procedure and the purchase order and cash disbursement process of the General Fund of the City of Derby to compensate for the lack of personnel and segregation of duties in this Agency. Additionally, procedures should be established to timely allocate and record certain administrative expenses on the books and records of the Agency to specific funds received for Community Development and various grant purposes.
Management's Response:	Community Development Agency incorporated to the main City general ledger. The bank activities are reconciled by the bookkeeper. Development activities and was and now are journalized and recorded on the same system. Maintenance of two accounting systems is counterproductive and the QuickBooks will not be utilized in the future. The projected completed in September 30, 2021.

\* indicates that these findings are repeated from the previous year.

		FY 21			
		<u>Budgeted Amounts</u>			Variance with
		Original	Final		Final Budget-
		<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	Favorable
					<u>(Unfavorable)</u>
REVENUES					
	Property taxes	\$ 32,318,456	\$ 32,318,456	\$ 32,210,273	\$ (108,183)
	Interest and lien fees	150,000	150,000	303,861	153,861
	Intergovernmental	8,685,311	9,589,900	9,143,703	(446,197)
	Investment income	125,000	125,000	2,372	(122,628)
	City departments	<u>4,779,570</u>	<u>5,842,824</u>	<u>5,559,752</u>	<u>(283,071)</u>
	TOTAL REVENUES	46,058,337	48,026,180	47,219,961	(806,219)
EXPENDITURES					
	Current				
	General government	12,764,551	13,780,421	13,161,258	619,163
	Public safety	4,429,722	5,053,829	5,025,590	28,239
	Public works	3,492,600	3,492,600	3,068,140	424,460
	Culture and recreation	816,374	877,319	827,460	49,859
	Health and welfare	319,189	339,189	328,906	10,283
	Board of Education-operations	12,210,917	12,210,917	12,245,933	(35,016)
	Board of Education-grants	6,865,689	6,865,689	6,865,689	-
	Capital outlay	644,468	660,380	636,671	23,709
	Debt service				
	Principal retirements	1,076,861	1,097,934	1,097,934	1
	Interest	<u>1,700,155</u>	<u>1,700,155</u>	<u>1,700,155</u>	<u>-</u>
	TOTAL EXPENDITURES	44,320,526	46,078,433	44,957,737	1,120,696
	REVENUES OVER(UNDER) EXPENDITURES	1,737,811	1,947,747	2,262,224	314,477
OTHER FINANCING SOURCES					
	Proceeds from bonds	-	-	-	-
	Payments to escrow agent	-	-	-	-
	Operating transfers in	-	-	-	-
	Operating transfers out	-	-	(590,650)	(590,650)
	REVENUES AND OTHER FINANCING				
	SOURCES UNDER EXPENDITURES	<u>1,737,811</u>	<u>-</u>	<u>(590,650)</u>	<u>(590,650)</u>
		<u>\$ -</u>	<u>\$ 1,947,747</u>	<u>1,671,574</u>	<u>\$ (276,173)</u>
Fund balance(deficit) at July 1, 2020				<u>4,321,322</u>	
	FUND BALANCE AT JUNE 30, 2021			<u>\$ 5,992,896</u>	

City Of Derby  
REVENUE SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Recieved	Remaining Budget	Pct Used
REVENUES 6000					
6000-230-0230-0000 YOUTH SERVICE BUREAU	28,794.00	42,389.40	22,777.00	19,612.40	53.7%
6000-230-0232-0000 YOUTH SERVICE PROGRAMS	10,500.00	10,500.00	8,907.40	1,592.60	84.8%
6000-240-0242-0000 SALE OF CITY PROPERTY		10,000.00	88,564.79	-78,564.79	885.6%
6000-250-0250-0000 BOARD OF ED GRANTS	5,000.00	5,000.00	22,225.00	-17,225.00	444.5%
6000-250-0262-0000 E-RATE	100,000.00	100,000.00	88,099.40	11,900.60	88.1%
6000-610-6000-0000 MISC REVENUE	77,142.00	77,142.00	9,584.31	67,557.69	12.4%
6000-610-6100-0000 PROPERTY TAXES	32,043,956.00	32,043,956.00	31,843,773.15	200,182.85	99.4%
6000-610-6101-0000 SUPPLEMENTAL MOTOR VEHICLE	250,000.00	250,000.00	320,681.53	-70,681.53	128.3%
6000-610-6105-0000 CAPITAL IMPROVE/TOWN CLERK	2,500.00	2,500.00	4,197.00	-1,697.00	167.9%
6000-610-6120-0000 PRIOR YEAR TAX COLLECTED			540.29	-540.29	
6000-610-6130-0000 SUSPENSE COLLECTION			18,329.76	-18,329.76	
6000-620-6200-0000 PT/INTEREST & LIEN FEES	150,000.00	150,000.00	303,861.06	-153,861.06	202.6%
6000-640-6407-0000 ADULT BASIC EDUCATION	128,058.00	128,058.00	134,211.00	-6,153.00	104.8%
6000-640-6408-0000 EDUCATION BLOCK GRANT	6,865,689.00	6,865,689.00	6,696,902.00	168,787.00	97.5%
6000-640-6410-0000 SPECIAL ED EXCESS COST GRANT	300,000.00	571,786.00	692,155.00	-120,369.00	121.1%
6000-650-6500-0000 LOCIP REIM	108,695.00	108,695.00		108,695.00	
6000-650-6505-0000 PILOT STATE PROPERTY	29,550.00	29,550.00	29,550.00		100.0%
6000-650-6507-0000 REIMBURS. BOAT ASSESSMENTS	850.00	850.00		850.00	
6000-650-6508-0000 VETERANS PROP TAX EMEMPTION	23,000.00	23,000.00	16,670.17	6,329.83	72.5%
6000-650-6509-0000 PILOT PRIV COLLEGES HOSPITALS	690,309.00	690,309.00	690,309.00		100.0%
6000-650-6511-0000 TELEPHONE ACCESS LINE TAX	22,000.00	22,000.00	22,751.01	-751.01	103.4%
6000-650-6513-0000 LOCIP FUNDS PREVIOUS YEARS	250,000.00	250,000.00		250,000.00	
6000-650-6514-0000 MUNICIPAL SHARING POOL	17,228.00	17,228.00	14,728.00	2,500.00	85.5%
6000-650-6523-0000 MRSF URBAN STABILIZATION	205,327.00	205,327.00	205,327.00		100.0%
6000-660-6602-0000 HOUSING AUTHORITY/PILOT	56,105.00	56,105.00	57,971.00	-1,866.00	103.3%
6000-660-6603-0000 BUILDING COPIES FEES	750.00	750.00	120.00	630.00	16.0%
6000-660-6604-0000 BUILDING/ELECTRICAL/ ALL PERMITS	200,000.00	200,000.00	265,044.71	-65,044.71	132.5%
6000-660-6605-0000 INTEREST EARNED	20,000.00	20,000.00	347.05	19,652.95	1.7%
6000-660-6614-0000 FINANCE OFFICE PERMITS	200.00	200.00		200.00	
6000-660-6615-0000 PLANNING, ZONING, WETLAND FEES	500.00	500.00	1,582.50	-1,082.50	316.5%
6000-660-6616-0000 STREET EXCAVATION FEES	500.00	500.00	1,475.00	-975.00	295.0%
6000-660-6617-0000 INSURANCE REIM/CLAIMS	54,820.00	54,820.00	9,791.54	45,028.46	17.9%
6000-660-6618-0000 WORKERS COMP REIMBURSEMENT	150,000.00	463,379.00	313,379.56	149,999.44	67.6%
6000-660-6620-0000 TOWN AID REVENUE	264,665.00	264,665.00	263,823.04	841.96	99.7%
6000-660-6632-0000 PEQUOT FUND	207,304.00	207,304.00	207,304.00		100.0%
6000-660-6650-0000 PARKING TICKETS	20,000.00	20,000.00	36,429.18	-16,429.18	182.1%

City Of Derby  
REVENUE SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Recieved	Remaining Budget	Pct Used
6000-660-6651-0000 PICNIC GROVE RENTAL FEES	6,500.00	6,500.00	4,675.00	1,825.00	71.9%
6000-660-6653-0000 INTEREST ON UNUSED BOND PROCEEDS	105,000.00	105,000.00	2,024.81	102,975.19	1.9%
6000-660-6655-0000 STERLING OPERA HOUSE		1,500.00	1,500.00		100.0%
6000-680-6807-0000 TOWN CLERK RECEIVABLES	220,000.00	220,000.00	339,588.95	-119,588.95	154.4%
6000-680-6810-0000 WPCA BONDS	1,621,079.00	1,632,829.00	1,632,829.00		100.0%
6000-680-6820-0000 PILOT LINCOLN HOUSING	19,504.00	19,504.00	20,513.80	-1,009.80	105.2%
6000-690-6901-0000 EMPLOYEE MED CO PAY PREMIUM	236,019.00	236,019.00	248,723.52	-12,704.52	105.4%
6000-690-6905-0000 HOUSING AUTH HEALTH INS PREMIUM	72,000.00	72,000.00	34,236.13	37,763.87	47.6%
6000-690-6912-0000 WPCA HEALTH INS PREMIUM	246,708.00	246,708.00		246,708.00	
6000-690-6914-0000 BOE HEALTH INS PREMIUM SHARE	780,000.00	780,000.00	837,417.58	-57,417.58	107.4%
6000-690-6918-0000 APPROPRIATE FROM FUND BALANCE		48,029.22		48,029.22	
6000-690-6920-0000 RECREATION RECEIVABLES	55,000.00	55,000.00	62,279.75	-7,279.75	113.2%
6000-690-6930-0000 FIRE WATCH REIMBURSEMENT	2,000.00	17,000.00	32,565.00	-15,565.00	191.6%
6000-690-6952-0000 POLICE OUTSIDE WORK	175,000.00	825,000.00	1,000,754.04	-175,754.04	121.3%
6000-690-6954-0000 FIREWORKS DONATIONS	14,450.00	14,450.00	12,150.00	2,300.00	84.1%
6000-690-6962-0000 CITY PRESERVATION FEES			8,317.00	-8,317.00	
6000-690-6981-0000 BLIGHT VIOLATIONS	30,000.00	30,000.00	7,320.00	22,680.00	24.4%
6000-690-6988-0000 WPCA PP	31,000.00	31,000.00		31,000.00	
6000-690-6999-0000 ENERGY GRANTS		349,372.00	388,850.00	-39,478.00	111.3%
6000-690-7006-0000 LIBRARY GRANTS		59,557.00	68,057.00	-8,500.00	114.3%
6000-690-7015-0000 PARKING GARAGE DAILY RECEIPTS	155,135.00	155,135.00		155,135.00	
6000-690-7020-0000 TOWN CLERK GRANTS	5,500.00	5,500.00	1,400.00	4,100.00	25.5%
6000-690-7021-0000 PRIMARY GRANT		4,000.00	3,000.00	1,000.00	75.0%
6000-690-7022-0000 GENERAL ELECTION GRANT		7,000.00	3,548.00	3,452.00	50.7%
6000-690-7023-0000 COVID CRF		182,874.00	98,799.87	84,074.13	54.0%
6000-690-7024-0000 UI COM DEV		30,000.00	20,000.00	10,000.00	66.7%
Department Total 6000	46,058,337.00	48,026,179.62	47,219,960.90	806,218.72	98.3%
REVENUE TOTAL	46,058,337.00	48,026,179.62	47,219,960.90	806,218.72	98.3%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
MAYOR'S OFFICE 1100						
1100-110-0110-0000 MAYOR WAGES	50,000.00	50,000.00	50,002.89		-2.89	100.0%
1100-110-0112-0000 SECRETARY WAGES	54,561.00	54,561.00	54,622.30		-61.30	100.1%
1100-110-0113-0000 DIRECTOR OF OPERATIONS	76,500.00	76,500.00	76,540.60		-40.60	100.1%
1100-160-0160-0000 MAYOR'S EXPENSE ACCOUNT	5,000.00	5,000.00	5,000.00			100.0%
1100-160-0168-0000 REIMBURSABLE MAYORAL EXPENSES	1,000.00	1,000.00	681.47		318.53	68.1%
1100-310-0310-0000 OFFICE SUPPLIES	1,200.00	1,200.00	775.72		424.28	64.6%
1100-350-0350-0000 PETTY CASH	500.00	500.00	500.00			100.0%
Department Total 1100	188,761.00	188,761.00	188,122.98		638.02	99.7%
PROBATE COURT 1200						
1200-390-0390-0000 DERBY PROBATE SHARE	6,094.00	6,094.00	6,094.36		-0.36	100.0%
Department Total 1200	6,094.00	6,094.00	6,094.36		-0.36	100.0%
FINANCE COMMITTEE 1201						
1201-110-0110-0000 FINANCE COMMITTEE WAGES	4,000.00	4,000.00	4,000.00			100.0%
Department Total 1201	4,000.00	4,000.00	4,000.00			100.0%
TOWN CLERK 1300						
1300-110-0110-0000 TOWN CLERK WAGES	82,810.00	82,810.00	82,849.67		-39.67	100.0%
1300-110-0111-0000 ASS'T TOWN CLERK WAGES	101,120.00	101,120.00	102,096.06		-976.06	101.0%
1300-110-0112-0000 CLERK WAGES	1.00	30,632.00	25,605.32		5,026.68	83.6%
1300-270-0275-0000 VITAL STATISTICS	75.00	75.00			75.00	
1300-270-0277-0000 BINDING PAST VITALS	1,500.00	1,500.00			1,500.00	
1300-270-0279-0000 WEBSITE HOSTING MAINTENANCE	2,000.00	2,000.00	1,500.00		500.00	75.0%
1300-280-0280-0000 EDUCATION	3,000.00	3,000.00	1,520.38		1,479.62	50.7%
1300-310-0310-0000 OFFICE SUPPLIES	3,000.00	3,000.00	1,871.93		1,128.07	62.4%
1300-390-0395-0000 BINDING MAPS	100.00	100.00			100.00	
1300-480-0484-0000 ELECTRONIC RECORDS MANAGEMENT	24,000.00	24,000.00	24,119.45		-119.45	100.5%
1300-480-0486-0000 ORDINANCE AND CHARTER CODIFICATIO	2,000.00	2,000.00			2,000.00	
1300-480-0487-0000 MAP PRESERVATION	750.00	750.00			750.00	
1300-480-0488-0000 TOWN CLERK LIBRARY GRANT	5,500.00	5,500.00	5,500.00			100.0%
1300-480-0489-0000 CITY PRESERVATION CURRENT	1.00	1.00			1.00	
1300-480-0490-0000 MATCH - TOWN CLERK LIB GRANT	5,500.00	5,500.00	5,500.00			100.0%
1300-480-0491-0000 PRIMARY GRANT		4,000.00	4,000.00			100.0%
1300-480-0492-0000 GENERAL ELECTION GRANT		7,000.00	7,000.00			100.0%
Department Total 1300	231,357.00	272,988.00	261,562.81		11,425.19	95.8%
REGISTRAR OF VOTERS 1500						
1500-110-0110-0000 REGISTRAR'S WAGES	19,665.00	19,665.00			19,665.00	
1500-110-0112-0000 DEPUTIES WAGES	3,778.00	3,778.00	3,778.00			100.0%



City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
1500-110-0113-0000 VOTING MACHINE MECHANIC WAGES	2,160.00	2,160.00	2,160.00			100.0%
1500-110-0114-0000 REGISTRAR'S EXTRA WORK	1,700.00	1,700.00	1,700.00			100.0%
1500-390-0390-0000 EXPENSES	3,200.00	3,200.00	3,142.38		57.62	98.2%
1500-390-0392-0000 PRIMARY	15,000.00	15,000.00	10,909.38		4,090.62	72.7%
1500-390-0393-0000 ELECTIONS	15,000.00	15,000.00	11,907.47		3,092.53	79.4%
1500-440-0448-0000 ROVAC	3,000.00	3,000.00	266.16		2,733.84	8.9%
Department Total        1500	63,503.00	63,503.00	33,863.39		29,639.61	53.3%
LEGAL SERVICES 1600						
1600-150-0150-0000 CORP. COUNSEL LEGAL SERVICES	72,000.00	72,000.00	72,000.00			100.0%
1600-270-0270-0000 LITIGATION	81,000.00	81,000.00	76,427.71		4,572.29	94.4%
1600-270-0271-0000 LAND USE	22,500.00	22,500.00	11,720.00		10,780.00	52.1%
1600-270-0273-0000 LABOR COUNSEL	60,000.00	60,000.00	46,495.00		13,505.00	77.5%
Department Total        1600	235,500.00	235,500.00	206,642.71		28,857.29	87.7%
IT 1700						
1700-430-0430-0000 COMPUTER CONSULTING	27,000.00	41,000.00	35,655.52		5,344.48	87.0%
1700-460-0460-0000 MAINTENANCE	5,000.00	800.00	800.00			100.0%
1700-460-0461-0000 SERVICE	43,000.00	43,000.00	42,774.16		225.84	99.5%
1700-470-0477-0000 UPGRADES/NEW EQUIPMENT	25,000.00	20,200.00	19,835.15		364.85	98.2%
Department Total        1700	100,000.00	105,000.00	99,064.83		5,935.17	94.3%
TREASURER'S OFFICE 2100						
2100-110-0110-0000 TREASURER WAGES	12,000.00	12,000.00	12,001.19		-1.19	100.0%
2100-480-0484-0000 TAX REFUNDS	50,000.00	50,000.00	44,346.26		5,653.74	88.7%
Department Total        2100	62,000.00	62,000.00	56,347.45		5,652.55	90.9%
INSURANCE 2200						
2200-270-0001-0000 LIABILITY	460,866.00	460,866.00	460,434.00		432.00	99.9%
2200-270-0002-0000 CYBER INSURANCE		5,393.00	4,953.40		439.60	91.8%
2200-270-0007-0000 ARCH FIREMEN'S INSUR	72,700.00	72,700.00	72,615.40		84.60	99.9%
2200-440-0440-0000 AUTO DEDUCTIBLE	1,000.00	1,000.00			1,000.00	
2200-440-0450-0000 DEDUCTIBLE	30,000.00	30,000.00	17,885.46		12,114.54	59.6%
Department Total        2200	564,566.00	569,959.00	555,888.26		14,070.74	97.5%
RETIREMENT 2300						
2300-270-0270-0000 CITY PENSION	190,000.00	190,000.00	190,000.00			100.0%
2300-270-0271-0000 POLICE PENSION	650,000.00	750,000.00	853,291.50		-103,291.50	113.8%
2300-390-0390-0000 CITY PENSION EXPENSES	10,000.00	10,000.00	9,777.52		222.48	97.8%
Department Total        2300	850,000.00	950,000.00	1,053,069.02		-103,069.02	110.8%
EMPLOYEES BENEFITS 2400						
2400-110-0110-0000 CITY MEDICAL BUYOUT	40,000.00	44,400.00	4,900.00		39,500.00	11.0%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2400-260-0262-0000 RETIREE'S MEDICAL BENEFITS	238,000.00	238,000.00	270,705.06		-32,705.06	113.7%
2400-270-0270-0000 HEALTH INS. CITY APPROPRIATION	2,092,000.00	2,087,600.00	2,087,600.00			100.0%
2400-270-0271-0000 EMPLOYEES LIFE INSURANCE	21,500.00	21,500.00	16,065.84		5,434.16	74.7%
2400-270-0273-0000 WORKERS COMPENSATION INSURANCE	580,000.00	855,557.42	833,827.81		21,729.61	97.5%
2400-270-0280-0000 ER PORTION BOE HSA PAYLEX	260,000.00	260,000.00	239,441.02		20,558.98	92.1%
2400-270-0281-0000 HEALTH INS BD OF ED APPROPRIATION	3,998,900.00	3,998,900.00	4,043,331.60		-44,431.60	101.1%
Department Total        2400	7,230,400.00	7,505,957.42	7,495,871.33		10,086.09	99.9%
FINANCE DEPARTMENT 2500						
2500-110-0111-0000 ASSIST FINANCE AP AND PR CLERKS	101,120.00	112,120.00	111,615.13		504.87	99.5%
2500-110-0113-0000 FINANCE DIRECTOR	71,000.00	47,400.07	45,354.44		2,045.63	95.7%
2500-110-0118-0000 PART TIME HR DIR	1.00	1.00			1.00	
2500-160-0160-0000 MEMBERSHIP CONFERENCE	200.00	200.00			200.00	
2500-270-0270-0000 MAIL MACHINE LEASE	2,400.00	4,400.00	3,352.20		1,047.80	76.2%
2500-270-0273-0000 FIXED ASSETS	6,000.00	6,000.00			6,000.00	
2500-390-0390-0000 DEPARTMENTAL SUPPLIES	5,000.00	4,000.00	3,378.10		621.90	84.5%
2500-390-0391-0000 REQUISITIONS/PURCHASE ORDERS	1,080.00	1,080.00	1,131.49		-51.49	104.8%
2500-390-0392-0000 PAYROLL OUTSORCE FEE	6,750.00	92,399.65	138,235.48		-45,835.83	149.6%
2500-390-0399-0000 COURIER	12,000.00	11,000.00	9,733.01		1,266.99	88.5%
Department Total        2500	205,551.00	278,600.72	312,799.85		-34,199.13	112.3%
PAYROLL TAXES 2600						
2600-270-0270-0000 SOCIAL SECURITY	502,333.00	502,333.00	447,098.68		55,234.32	89.0%
2600-270-0271-0000 UNEMPLOYMENT COMPENSATION	12,000.00	49,000.00	46,540.34		2,459.66	95.0%
Department Total        2600	514,333.00	551,333.00	493,639.02		57,693.98	89.5%
TAX COLLECTOR 2800						
2800-110-0110-0000 TAX COLLECTOR	69,451.00	40,551.00	36,375.42		4,175.58	89.7%
2800-110-0111-0000 ASSISTANT TAX COLLECTOR	50,560.00	63,460.00	62,510.76		949.24	98.5%
2800-110-0117-0000 TEMPORARY SERVICES	1,290.00	7,290.00	7,734.76		-444.76	106.1%
2800-280-0280-0000 EDUCATION/ TRAINING	1,099.00	1,099.00	801.44		297.56	72.9%
2800-390-0390-0000 TAX DEPARTMENT SUPPLIES	9,708.00	9,708.00	9,928.28		-220.28	102.3%
2800-390-0398-0000 DMV ACCESS	260.00	260.00	250.00		10.00	96.2%
Department Total        2800	132,368.00	122,368.00	117,600.66		4,767.34	96.1%
ASSESSOR 2900						
2900-110-0110-0000 ASSESSOR WAGES	47,320.00	47,320.00	47,342.75		-22.75	100.0%
2900-110-0111-0000 SECRETARY/ASSISTANT WAGES	50,560.00	50,560.00	50,579.20		-19.20	100.0%
2900-160-0160-0000 VEHICLE ALLOWANCE	1,200.00	1,200.00	1,200.00			100.0%
2900-280-0284-0000 EDUCATION ASSISTANT	1,800.00	1,700.00	1,601.00		99.00	94.2%
2900-310-0310-0000 DEPARTMENTAL SUPPLIES	2,700.00	2,800.00	2,794.65		5.35	99.8%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2900-350-0350-0000 AUDIT OF PERSONAL PROPERTY	4,000.00	4,000.00	4,000.00			100.0%
2900-480-0480-0000 CAMA SYSTEM 7 REVALUATION	9,500.00	9,500.00	9,500.00			100.0%
2900-480-0484-0000 CAMA/MAPPING	6,000.00	6,000.00	6,000.00			100.0%
Department Total      2900	123,080.00	123,080.00	123,017.60		62.40	99.9%
AUXILIARY POLICE 3000						
3000-110-0110-0000 INSTRUCTORS WAGES	2,786.00	2,786.00	961.02		1,824.98	34.5%
3000-150-0150-0000 INSTRUCTOR/ADMIN COSTS	1,600.00	1,600.00	1,600.00			100.0%
3000-330-0331-0000 VEHICLE MAINTENANCE	4,275.00	4,275.00	4,306.46		-31.46	100.7%
3000-350-0350-0000 EQUIPMENT	8,160.00	8,160.00	8,158.00		2.00	100.0%
Department Total      3000	16,821.00	16,821.00	15,025.48		1,795.52	89.3%
POLICE DEPARTMENT 3100						
3100-110-0001-0000 POLICE CHIEF WAGES	125,809.00	125,809.00	125,872.13		-63.13	100.1%
3100-110-0002-0000 LIEUTENANTS WAGES	108,456.00	108,456.00	112,108.49		-3,652.49	103.4%
3100-110-0003-0000 DETECTIVE WAGES	255,466.00	255,466.00	255,600.96		-134.96	100.1%
3100-110-0004-0000 DETECTIVE SARGEANT WAGES	186,992.00	186,992.00	183,494.10		3,497.90	98.1%
3100-110-0005-0000 SARGEANTS WAGES	535,392.00	535,392.00	535,712.06		-320.06	100.1%
3100-110-0006-0000 OFFICERS TERMINAL LEA	27,591.00	27,621.20	26,088.40		1,532.80	94.5%
3100-110-0007-0000 PATROLMEN WAGES	1,650,096.00	1,619,065.80	1,619,760.05		-694.25	100.0%
3100-110-0010-0000 SUPERNUMERIES WAGES	11,336.00	11,336.00	10,238.44		1,097.56	90.3%
3100-110-0011-0000 POLICE TRAINING WAGES	40,000.00	40,000.00	34,628.05		5,371.95	86.6%
3100-110-0012-0000 OUTSIDE WORK WAGES	175,000.00	725,000.00	850,747.68		-125,747.68	117.3%
3100-110-0013-0000 SCHOOL TRAFFIC WAGES	21,960.00	21,960.00	17,973.75		3,986.25	81.8%
3100-110-0015-0000 SECRETARY SERVICES	50,560.00	50,560.00	50,583.57		-23.57	100.0%
3100-110-0016-0000 DIFFERENTIAL WAGES	35,000.00	35,000.00	32,223.12		2,776.88	92.1%
3100-110-0019-0000 OFFICER IN CHARGE	3,000.00	4,000.00	3,743.25		256.75	93.6%
3100-110-0020-0000 COMMUNITY OUTRERACH	11,403.00	11,403.00	2,661.96		8,741.04	23.3%
3100-110-0115-0000 SICK TIME CASHOUT	50,571.00	50,571.00	3,448.80		47,122.20	6.8%
3100-120-0120-0000 OVERTIME WAGES	336,100.00	366,100.00	363,963.54		2,136.46	99.4%
3100-130-0131-0000 CLERICAL WAGES	49,294.00	49,294.00	48,700.60		593.40	98.8%
3100-130-0132-0000 JANITOR WAGES	47,486.00	47,486.00	47,509.20		-23.20	100.0%
3100-140-0140-0000 LONGEVITY WAGES	14,800.00	14,800.00	14,800.00			100.0%
3100-140-0144-0000 FTO	2,900.00	2,900.00	690.00		2,210.00	23.8%
3100-150-0150-0000 ADMINISTRATIVEOT	900.00	900.00	582.18		317.82	64.7%
3100-150-0151-0000 POLICE COMMISSIONERS EXPENSES	585.00	585.00	585.00			100.0%
3100-150-0153-0000 RECORDING SECRETARY FEES	1,200.00	1,200.00	775.00		425.00	64.6%
3100-210-0210-0000 TELEPHONES	7,450.00	7,450.00	6,849.93		600.07	91.9%
3100-220-0023-0000 AIR HEAT MAINTENANCE CONTRACT	1,375.00	1,375.00	1,375.00			100.0%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3100-220-0221-0000 COPY MACHINE CONTRACT	4,500.00	4,500.00	4,038.37		461.63	89.7%
3100-220-0222-0000 RADIO MAINTENANCE CONTRACT	8,944.00	8,944.00	8,943.48		0.52	100.0%
3100-220-0224-0000 AT&T SERVICE CONTRACT	950.00	950.00	950.00			100.0%
3100-230-0231-0000 YANKEEGAS	5,265.00	5,265.00	4,975.19		289.81	94.5%
3100-230-0232-0000 WATER CO.	2,000.00	2,000.00	1,909.45		90.55	95.5%
3100-260-0260-0000 N. E. CHIEFS OF POLICE	200.00	200.00	160.00		40.00	80.0%
3100-260-0261-0000 CPCA	675.00	675.00	675.00			100.0%
3100-260-0262-0000 IACP	380.00	380.00	380.00			100.0%
3100-270-0271-0000 CONTINGINCY FUND	1,000.00	1,000.00	976.90		23.10	97.7%
3100-270-0273-0000 SCCJA	12,325.00	12,325.00	12,325.00			100.0%
3100-270-0274-0000 PHYSICALS/PRE-EMPLPYMENT SCREENING	1,000.00	1,000.00	1,000.00			100.0%
3100-270-0280-0000 POLICE K-9 EXPENSES	3,000.00	3,000.00	2,994.93		5.07	99.8%
3100-270-0281-0000 PSPP INSURANCE	2,052.00	2,052.00	2,000.00		52.00	97.5%
3100-280-0282-0000 EXAMS	1,500.00	1,500.00			1,500.00	
3100-280-0283-0000 POLICE TRAINING DEVELOPMENT	16,500.00	16,500.00	16,428.47		71.53	99.6%
3100-330-0330-0000 EXTINGUISHER REPAIR	250.00	250.00	249.88		0.12	100.0%
3100-330-0331-0000 POLICE VEHICLE MAINTENANCE	32,000.00	32,000.00	31,960.97		39.03	99.9%
3100-330-0332-0000 TRAFFIC LIGHT MAINTENANCE	900.00	900.00			900.00	
3100-330-0334-0000 GENERATOR MAINTENANCE	1,657.00	1,657.00	1,291.00		366.00	77.9%
3100-330-0335-0000 POLICE VEH INS REIMBUR	7,760.00	7,760.00	5,642.44		2,117.56	72.7%
3100-330-0336-0000 COMMUNITY OUTREACH SUPPLIES	1,800.00	1,800.00			1,800.00	
3100-340-0340-0000 POLICE VESTS	900.00	900.00	900.00			100.0%
3100-350-0350-0000 UNIFORMS	36,300.00	36,300.00	35,313.96		986.04	97.3%
3100-350-0352-0000 PRISONER FOOD	1,800.00	1,800.00	831.01		968.99	46.2%
3100-380-0380-0000 TRAFFIC SIGNS	2,000.00	2,000.00	1,998.75		1.25	99.9%
3100-390-0390-0000 DEPARTMENTAL SUPPLIES	17,000.00	17,000.00	17,401.74		-401.74	102.4%
3100-460-0460-0000 CAR RADIO REPAIR	900.00	900.00	899.14		0.86	99.9%
3100-460-0463-0000 POLICE STATION MAINTENANCE	15,000.00	15,000.00	14,991.07		8.93	99.9%
3100-460-0464-0000 COMPUTER MAINTENANCE	28,380.00	28,380.00	27,215.56		1,164.44	95.9%
3100-460-0465-0000 DRUG TESTING	1,500.00	1,500.00	195.00		1,305.00	13.0%
3100-470-0473-0000 AMMO & FIREARMS EQUIPMENT	4,000.00	4,000.00	3,919.33		80.67	98.0%
3100-470-0474-0000 EMPLOYEE ASSISTANCE PROGRAM	1,360.00	1,360.00	1,360.00			100.0%
3100-480-0486-0000 RECORDER SERVICE CONTRACT	1,993.00	1,993.00	1,993.00			100.0%
Department Total 3100	3,966,513.00	4,516,513.00	4,554,634.90		-38,121.90	100.8%
FIRE DEPARTMENT 3200						
3200-110-0110-0000 FIRE COMMISSIONER WAGES	5,835.00	5,835.00	5,834.40		0.60	100.0%
3200-110-0112-0000 FIRE CHIEF WAGES	4,243.00	4,243.00	4,243.20		-0.20	100.0%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3200-110-0113-0000 THREE FIRE ASSISTANTS WAGES	11,138.00	11,138.00	9,282.00		1,856.00	83.3%
3200-110-0114-0000 FOUR CHIEF DRIVERS WAGES	4,668.00	4,668.00	4,375.80		292.20	93.7%
3200-110-0115-0000 FIRE SAFETY OFFICER	1,000.00	1,000.00	1,000.00			100.0%
3200-150-0150-0000 OUTSIDE DEMOLITION WATCH	1,500.00	16,500.00	1,257.40		15,242.60	7.6%
3200-150-0151-0000 STATION STANDBY	8,400.00	24,900.00	24,367.81		532.19	97.9%
3200-150-0152-0000 FIRE WATCH	4,500.00	4,500.00	3,550.00		950.00	78.9%
3200-230-0231-0000 YANKEEGAS	31,500.00	30,500.00	25,369.77		5,130.23	83.2%
3200-230-0232-0000 WATER CO.	3,498.00	2,748.00	1,842.48		905.52	67.0%
3200-230-0233-0000 COMCAST	10,343.00	12,093.00	12,410.67		-317.67	102.6%
3200-260-0260-0000 FIRE OFFICIALS EXPENSES	2,000.00	2,000.00	1,808.61		191.39	90.4%
3200-270-0272-0000 FIREMEN PHYSICALS	32,000.00	32,000.00	25,795.00		6,205.00	80.6%
3200-270-0273-0000 EXPENSE OF COMPANIES	6,000.00	6,000.00	6,000.00			100.0%
3200-270-0274-0000 VALLEY FIRE CHIEFS	200.00	200.00	200.00			100.0%
3200-270-0275-0000 TEST LADDERS PER NFPA	7,622.00	1,372.00			1,372.00	
3200-280-0280-0000 EDUCATIONAL	15,140.00	15,140.00	13,169.11		1,970.89	87.0%
3200-330-0331-0000 EXTINGUISHERS	1,500.00	1,000.00	711.00		289.00	71.1%
3200-330-0332-0000 BUILDING MAINTENANCE	25,000.00	25,000.00	25,577.14		-577.14	102.3%
3200-330-0333-0000 FIRE ALARM MAINTENANCE	2,500.00	2,500.00	809.57		1,690.43	32.4%
3200-330-0334-0000 EQUIPMENT MAINTENANCE	40,000.00	91,029.22	89,753.20		1,276.02	98.6%
3200-330-0335-0000 RADIO MAINTENANCE	6,100.00	7,100.00	5,614.32		1,485.68	79.1%
3200-330-0336-0000 ANNUAL SERVICE CONTRACTS	20,771.00	20,771.00	19,256.80		1,514.20	92.7%
3200-330-0338-0000 PERSONNAL FIRE ALERT SYSTEM	6,000.00	6,000.00	5,147.37		852.63	85.8%
3200-440-0440-0000 ENGINE PUMP TEST NFPA	1,500.00	1,500.00	1,400.00		100.00	93.3%
3200-460-0460-0000 NEW EQUIPMENT	24,400.00	29,900.00	29,539.06		360.94	98.8%
3200-460-0461-0000 HOSE	9,982.00	9,982.00	5,509.67		4,472.33	55.2%
3200-460-0462-0000 BREATHING EQUIPMENT	26,400.00	14,465.00	12,136.90		2,328.10	83.9%
3200-460-0464-0000 TURNOUT GEAR REPAIR	4,000.00	4,325.00	4,317.55		7.45	99.8%
3200-460-0465-0000 FIRE POLICE	500.00	500.00	75.00		425.00	15.0%
Department Total 3200	318,240.00	388,909.22	340,353.83		48,555.39	87.5%
OFFICE OF EMERGENCY MANAGEMENT 3300						
3300-220-0220-0000 DATA SERVICES	1,800.00	1,800.00	320.08		1,479.92	17.8%
3300-220-0221-0000 PRE-DISASTER MITIGATION PLANNING		2,600.00	2,600.00			100.0%
3300-350-0351-0000 RADIO REPAIR	900.00	900.00	64.00		836.00	7.1%
3300-390-0390-0000 GENERAL SUPPLIES	1,800.00	1,050.00	446.49		603.51	42.5%
3300-440-0441-0000 RADIO PURCHASE	4,050.00	4,050.00	2,844.90		1,205.10	70.2%
3300-480-0480-0000 BUILDING MAINTENANCE	3,500.00	3,500.00	660.32		2,839.68	18.9%
3300-480-0487-0000 SHELTERING SUPPLIES	450.00	450.00			450.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description		Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
Department Total	3300	12,500.00	14,350.00	6,935.79		7,414.21	48.3%
FIRE MARSHALL 3400							
3400-110-0110-0000 FIRE MARSHALL WAGES		77,808.00	79,396.00	79,401.81		-5.81	100.0%
3400-110-0111-0000 DEPUTY MARSHALS		11,220.00	11,220.00	11,000.00		220.00	98.0%
3400-110-0112-0000 INSPECTORS		11,220.00	11,220.00	11,000.00		220.00	98.0%
3400-160-0160-0000 CONVENTION EXPENSES		2,000.00	2,000.00	2,000.00			100.0%
3400-240-0240-0000 CLOTHING		500.00	500.00	479.00		21.00	95.8%
3400-260-0260-0000 NFPA MEMBERSHIP MANUALS		1,550.00	1,550.00	1,520.50		29.50	98.1%
3400-280-0280-0000 EDUCATION		5,500.00	5,500.00	259.95		5,240.05	4.7%
3400-280-0281-0000 FIRE PREVENTION		1,100.00	1,100.00	935.00		165.00	85.0%
3400-280-0284-0000 VEHICLE MAINTENANCE		750.00	750.00	178.80		571.20	23.8%
3400-390-0390-0000 SUPPLIES/EQUIPMENT		3,000.00	3,000.00	877.12		2,122.88	29.2%
3400-480-0480-0000 RADIO & MAINTENANCE		1,000.00	1,000.00	987.72		12.28	98.8%
Department Total	3400	115,648.00	117,236.00	108,639.90		8,596.10	92.7%
PUBLIC HYDRANTS 3600							
3600-230-0232-0000 FIRE HYDRANT SERVICE		255,838.00	255,838.00	296,181.26		-40,343.26	115.8%
Department Total	3600	255,838.00	255,838.00	296,181.26		-40,343.26	115.8%
MISCELLANEOUS CAPITAL 3700							
3700-360-0368-0000 TURNOUT GEAR		27,873.00	27,873.00			27,873.00	
3700-360-0369-0000 FD GEAR 2019		80,000.00	85,111.80	85,111.80			100.0%
3700-440-0440-0000 CHARTER AUTH FIRE CAPITAL		7,500.00	7,500.00			7,500.00	
3700-440-0442-0000 RYAN FIELD CAPITAL		10,000.00	10,000.00	10,585.24		-585.24	105.9%
3700-440-0443-0000 HIGHWAY TRUCK LEASE/PURCHASE		123,551.00	123,551.00	114,398.65		9,152.35	92.6%
3700-440-0444-0000 FIRE TRUCK LEASE 13		103,785.00	103,785.00	103,785.00			100.0%
3700-440-0446-0000 GENERAL CAPITAL		200,000.00	210,685.73	230,917.18		-20,231.45	109.6%
3700-440-0447-0000 POLICE CONSOLE		91,759.00	91,873.27	91,873.27			100.0%
Department Total	3700	644,468.00	660,379.80	636,671.14		23,708.66	96.4%
HIGHWAY DEPARTMENT 4100							
4100-110-0110-0000 STREET COMMISSIONER WAGES		90,891.00	90,891.00	90,899.54		-8.54	100.0%
4100-110-0111-0000 ADMINISTRATIVE ASSISTANT		1.00	1.00			1.00	
4100-110-0112-0000 MAINTAINER II WAGES		396,541.00	440,541.00	442,773.65		-2,232.65	100.5%
4100-110-0113-0000 MAINTAINER III WAGES		213,594.00	154,594.00	138,595.86		15,998.14	89.7%
4100-110-0114-0000 MAINTAINER IV WAGES		218,902.00	218,902.00	218,822.39		79.61	100.0%
4100-110-0115-0000 MAINTAINER V WAGES		85,178.00	85,178.00	76,855.85		8,322.15	90.2%
4100-110-0116-0000 SUMMER/FALL TEMPORARY HELP		18,000.00	18,000.00	17,355.00		645.00	96.4%
4100-110-0118-0000 CONTRACTED SEASONAL		9,000.00	9,000.00			9,000.00	
4100-120-0120-0000 OVERTIME WAGES		30,000.00	30,000.00	24,616.31		5,383.69	82.1%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4100-120-0121-0000 OVERTIME SPECIAL STORM WAGES	67,000.00	92,000.00	91,210.03		789.97	99.1%
4100-120-0122-0000 OVERTIME PICNIC GROVE WAGES	5,400.00	5,400.00	3,666.68		1,733.32	67.9%
4100-160-0160-0000 VEHICLE ALLOWANCE	3,500.00	3,500.00	3,500.00			100.0%
4100-210-0210-0000 TELEPHONES	900.00	900.00			900.00	
4100-210-0211-0000 POLICE SERVICES	9,000.00	9,000.00	5,929.92		3,070.08	65.9%
4100-230-0231-0000 EVERSOURCE	11,700.00	12,700.00	12,961.49		-261.49	102.1%
4100-230-0232-0000 WATER CO.	1,800.00	1,800.00	594.70		1,205.30	33.0%
4100-270-0270-0000 SPECIAL STORMS	27,000.00	12,000.00	5,607.74		6,392.26	46.7%
4100-280-0280-0000 TRAINING AND EDUCATION	2,466.00	2,466.00	1,167.00		1,299.00	47.3%
4100-310-0310-0000 ADMINISTRATION SUPPLIES	3,000.00	3,000.00	1,876.17		1,123.83	62.5%
4100-330-0330-0000 GARAGE MAINTENANCE	11,250.00	11,250.00	8,470.58		2,779.42	75.3%
4100-330-0331-0000 MOTORIZED EQUIPMENT MAINTENANCE	60,000.00	60,000.00	27,312.69		32,687.31	45.5%
4100-330-0332-0000 TIRES	6,300.00	6,300.00	4,129.40		2,170.60	65.5%
4100-340-0340-0000 PICNIC GROVE MAINTENANCE	4,230.00	4,230.00	3,164.15		1,065.85	74.8%
4100-350-0350-0000 CLOTHING ALLOWANCE	7,300.00	7,300.00	4,367.00		2,933.00	59.8%
4100-380-0380-0000 GENERAL SUPPLIES	20,000.00	20,000.00	17,555.96		2,444.04	87.8%
4100-380-0381-0000 STREET MARKING	9,000.00	9,000.00	7,547.88		1,452.12	83.9%
4100-380-0382-0000 STREET SIGNS	4,000.00	4,000.00	1,004.00		2,996.00	25.1%
4100-380-0387-0000 CARE OF TREES-PLANTING AREAS	25,000.00	25,000.00	18,827.00		6,173.00	75.3%
4100-380-0388-0000 SIDEWALK REPAIRS	11,700.00	11,700.00	2,371.29		9,328.71	20.3%
4100-380-0390-0000 SAFETY & STORM WATER PROJECTS	25,000.00	25,000.00	12,106.63		12,893.37	48.4%
4100-390-0390-0000 CRACK SEALING-PAVING PATCH	27,000.00	27,000.00	2,867.76		24,132.24	10.6%
4100-440-0441-0000 STREET SWEEPER	10,000.00	5,000.00	2,313.92		2,686.08	46.3%
4100-460-0460-0000 TOWN AID	264,819.00	264,819.00			264,819.00	
4100-460-0464-0000 SAND & SALT	45,000.00	45,000.00	30,801.93		14,198.07	68.4%
4100-470-0473-0000 DRUG & ALCOHOL TESTING	2,700.00	2,700.00	1,591.00		1,109.00	58.9%
4100-470-0474-0000 MAIN ST DECORATIVE LIGHTING	5,000.00	14,000.00	13,069.54		930.46	93.4%
4100-480-0488-0000 MAINTENANCE OF RIVERWALK	4,500.00	4,500.00	3,004.45		1,495.55	66.8%
Department Total 4100	1,736,672.00	1,736,672.00	1,296,937.51		439,734.49	74.7%
CITY ELECTRICITY 4200						
4200-230-0230-0000 POLICE TRAFFIC LIGHTS	11,000.00	11,000.00	10,044.16		955.84	91.3%
4200-230-0231-0000 POLICE DEPARTMENT	29,000.00	29,000.00	23,138.43		5,861.57	79.8%
4200-230-0232-0000 FIRE DEPARTMENT	39,000.00	39,000.00	35,445.56		3,554.44	90.9%
4200-230-0233-0000 CIVIL DEFENSE	2,250.00	2,250.00	2,677.92		-427.92	119.0%
4200-230-0234-0000 HIGHWAY DEPARTMENT	13,500.00	13,500.00	10,403.48		3,096.52	77.1%
4200-230-0235-0000 STREET LIGHTS ELECTRICITY	232,000.00	232,000.00	192,906.16		39,093.84	83.1%
4200-230-0236-0000 SANITATION	3,250.00	3,250.00	5,541.63		-2,291.63	170.5%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4200-230-0237-0000 PARKS & RECREATION	16,200.00	16,200.00	8,054.15		8,145.85	49.7%
4200-230-0238-0000 NEW CITY HALL	35,000.00	35,000.00	36,640.90		-1,640.90	104.7%
4200-230-0239-0000 PAYDEN FIELD HOUSE	22,000.00	22,000.00	31,484.79		-9,484.79	143.1%
4200-240-0240-0000 PUBLIC LIBRARY	31,000.00	31,000.00	22,588.14		8,411.86	72.9%
4200-240-0242-0000 OPERA HOUSE	900.00	900.00	1,347.87		-447.87	149.8%
4200-240-0244-0000 OLD CITY HALL	35,000.00	35,000.00	29,157.87		5,842.13	83.3%
Department Total 4200	470,100.00	470,100.00	409,431.06		60,668.94	87.1%
SANITATION 4300						
4300-230-0232-0000 WATER CO.	450.00	450.00	212.86		237.14	47.3%
4300-270-0271-0000 MONITORING WELLS	24,000.00	24,000.00	17,263.10		6,736.90	71.9%
4300-270-0272-0000 REFUSE COLLECTION	1,117,410.00	1,117,410.00	1,210,527.50		-93,117.50	108.3%
4300-330-0330-0000 WOOD CHIPPER	800.00	800.00			800.00	
4300-330-0332-0000 LANDFILL SCALE	1,000.00	1,000.00	350.00		650.00	35.0%
4300-330-0335-0000 RECYCLING COLLECTION & DISPOSAL	127,968.00	127,968.00	127,968.00			100.0%
4300-380-0380-0000 SUPPLIES	900.00	900.00	825.00		75.00	91.7%
4300-380-0384-0000 PERMIT FEE	800.00	800.00	800.00			100.0%
4300-390-0391-0000 RECYCLING BINS	3,000.00	3,000.00			3,000.00	
4300-390-0392-0000 LANDFILL CAP MAINTENANCE	3,000.00	3,000.00			3,000.00	
4300-470-0477-0000 HOME HAZARDOUS WASTE COLLECTION	6,500.00	6,500.00	3,825.41		2,674.59	58.9%
Department Total 4300	1,285,828.00	1,285,828.00	1,361,771.87		-75,943.87	105.9%
PARKS, RECREATION, COMMUNITY CT 5100						
5100-110-0110-0000 PARKS DIRECTOR WAGES	24,000.00	24,000.00	23,904.84		95.16	99.6%
5100-110-0111-0000 SUPERVISORS	72,964.00	74,224.00	67,905.15		6,318.85	91.5%
5100-110-0112-0000 ATTENDANTS	13,728.00	13,728.00	13,356.30		371.70	97.3%
5100-110-0114-0000 LIFEGUARDS	10,352.00	4,052.00			4,052.00	
5100-110-0115-0000 BLDG MAINTENANCE WAGES	15,912.00	15,912.00	16,194.77		-282.77	101.8%
5100-140-0141-0000 PLAYGROUND WAGES	8,400.00	7,140.00	327.80		6,812.20	4.6%
5100-270-0278-0000 WITEK PARK MAINTENANCE	9,000.00	9,000.00	7,994.50		1,005.50	88.8%
5100-330-0330-0000 EQUIPMENT MAINTANENCE	22,500.00	22,500.00	21,898.37		601.63	97.3%
5100-330-0331-0000 BLDG & FIELD SUPPLIES	19,600.00	19,600.00	24,746.77		-5,146.77	126.3%
5100-330-0332-0000 OFFICE SUPPLIES	4,100.00	4,100.00	2,896.25		1,203.75	70.6%
5100-330-0333-0000 RECREATION EQUIPMENT	3,950.00	3,950.00	2,979.99		970.01	75.4%
5100-390-0001-0000 DERBY COLT BASEBALL	1.00	1.00			1.00	
5100-390-0007-0000 GIRLS SOFTBALL	1.00	1.00			1.00	
5100-390-0009-0000 SOCCER	3,000.00	3,000.00	3,000.00			100.0%
5100-390-0010-0000 LITTLE LEAGUE	8,000.00	8,000.00	8,000.00			100.0%
5100-390-0011-0000 POP WARNER	5,600.00	5,600.00	5,150.00		450.00	92.0%



City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
5100-390-0012-0000 WRESTLING	1.00	1.00			1.00	
5100-390-0013-0000 PLAYGROUND SUPPLIES	2,000.00	2,000.00	668.65		1,331.35	33.4%
5100-390-0016-0000 GIRLS SOFTBALL 14-18	1,500.00	1,500.00	825.00		675.00	55.0%
5100-480-0484-0000 YOUTH BASKETBALL	7,000.00	2,500.00	909.99		1,590.01	36.4%
Department Total 5100	231,609.00	220,809.00	200,758.38		20,050.62	90.9%
PARKS, RECREATION, RYAN COMPLEX 5200						
5200-110-0110-0000 PAYDEN FIELDHOUSE CUSTODIAN SUPER	15,910.00	19,420.00	18,870.00		550.00	97.2%
5200-110-0111-0000 PAYDEN FIELDHOUSE CUSTODIAN	6,665.00	8,060.00	8,060.00			100.0%
5200-110-0112-0000 ATTENDANT	1.00	4,001.00	1,364.00		2,637.00	34.1%
5200-340-0340-0000 BOILER HVAC/PLUMBING	1,000.00	1,250.00	1,901.93		-651.93	152.2%
5200-390-0001-0000 EXER WT RM Q MAINT	1,000.00	250.00			250.00	
5200-390-0003-0000 KITCH EQUIP	1,000.00	1,000.00	680.70		319.30	68.1%
5200-390-0006-0000 OFFICE SUPPLY PAYDEN FLDHS	2,000.00	187.00			187.00	
5200-390-0007-0000 GAS PAYDEN FLDHS	15,000.00	15,000.00	12,991.48		2,008.52	86.6%
5200-390-0008-0000 DOOR LOCKS	500.00	500.00	303.71		196.29	60.7%
5200-390-0009-0000 GROUNDS UPKEEP	1,500.00	1,500.00	1,480.80		19.20	98.7%
5200-390-0010-0000 STORAGE CONT UPKEEP	1,000.00	305.00			305.00	
5200-390-0011-0000 MISC BLDG CLEANING AND EQU	2,500.00	1,500.00	1,454.99		45.01	97.0%
5200-390-0013-0000 INTERNET/PHONE	4,525.00	5,225.00	5,005.81		219.19	95.8%
5200-390-0014-0000 PAYDEN FIRE AND BURGLAR	800.00	1,008.00	1,008.00			100.0%
5200-390-0020-0000 HVAC/MECH CONTRACTS	1,000.00	1,695.00	1,695.00			100.0%
5200-390-0030-0000 PAYDEN FIELDHOUSE WATER	2,000.00	1,000.00	964.59		35.41	96.5%
Department Total 5200	56,401.00	61,901.00	55,781.01		6,119.99	90.1%
HEALTH SERVICES 5400						
5400-270-0001-0000 GRIFFIN HOSPITAL	1,000.00	1,000.00			1,000.00	
5400-270-0002-0000 STORM AMBULANCE CORPS	60,000.00	80,000.00	80,000.00			100.0%
5400-270-0003-0000 VALLEY HEALTH DISTRICT	86,180.00	86,180.00	86,228.36		-48.36	100.1%
5400-270-0005-0000 PARENT CHILD RESOURCES	8,000.00	8,000.00	8,000.00			100.0%
5400-270-0006-0000 VEMS	62,000.00	62,000.00	62,000.00			100.0%
5400-270-0007-0000 NORTHWEST CT C-MED	94,915.00	94,915.00	89,916.00		4,999.00	94.7%
5400-270-0008-0000 RAPE CRISIS	3,600.00	3,600.00			3,600.00	
5400-270-0010-0000 MENTAL HEALTH BD.	732.00	732.00			732.00	
5400-270-0013-0000 VSAAC	2,762.00	2,762.00	2,762.00			100.0%
Department Total 5400	319,189.00	339,189.00	328,906.36		10,282.64	97.0%
LIBRARY 5500						
5500-110-0110-0000 LIBRARY DIRECTOR	68,621.00	69,921.25	68,626.41		1,294.84	98.1%
5500-110-0112-0000 ADULT CIRCULATION LIBRARIAN	42,736.00	43,540.32	42,740.14		800.18	98.2%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
5500-110-0113-0000 CUSTODIAN	41,551.00	38,550.93	30,345.32		8,205.61	78.7%
5500-110-0114-0000 PART TIME ASSISTANTS	141,655.00	144,798.57	139,885.52		4,913.05	96.6%
5500-110-0115-0000 CHILDRENS LIBRARIAN	54,131.00	55,216.48	54,195.84		1,020.64	98.2%
5500-110-0116-0000 EXTRA COVERAGE HOURS	11,570.00	6,570.00	4,967.78		1,602.22	75.6%
5500-150-0151-0000 DUES	2,500.00	2,338.00	1,838.00		500.00	78.6%
5500-150-0155-0000 STAFF DEVELOPMENT	900.00	378.45	219.20		159.25	57.9%
5500-160-0160-0000 MATERIALS-ADULT	23,000.00	38,000.00	38,636.81		-636.81	101.7%
5500-160-0161-0000 MATERIALS-CHILDREN	15,000.00	24,787.63	24,754.16		33.47	99.9%
5500-170-0170-0000 PROGRAMS-ADULT	3,000.00	2,850.00	2,962.50		-112.50	103.9%
5500-170-0171-0000 PROGRAMS-CHILDREN	3,000.00	3,212.37	3,197.52		14.85	99.5%
5500-180-0180-0000 EQUIPMENT	7,500.00	3,100.00	3,446.44		-346.44	111.2%
5500-180-0181-0000 FURNITURE	2,000.00	2,000.00	1,925.42		74.58	96.3%
5500-220-0220-0000 UTILITIES	11,300.00	11,300.00	10,469.84		830.16	92.7%
5500-220-0221-0000 CEN FIBER CONNECTION	4,500.00	570.00	570.00			100.0%
5500-270-0270-0000 MISCELLANEOUS	3,700.00	2,600.00	1,982.87		617.13	76.3%
5500-280-0280-0000 PRESERVATION	2,200.00	2,200.00	2,199.05		0.95	100.0%
5500-330-0330-0000 SUPPLIES	9,900.00	5,900.00	4,327.22		1,572.78	73.3%
5500-350-0350-0000 REPAIRS & MAINTENANCE	28,500.00	49,662.03	46,472.84		3,189.19	93.6%
5500-360-0360-0000 GRANTS		36,244.93	36,690.93		-446.00	101.2%
5500-450-0451-0000 DERBY PUBLIC LIBRARY BIBLIOMATION	50,500.00	50,267.97	50,191.97		76.00	99.8%
Department Total 5500	527,764.00	594,008.93	570,645.78		23,363.15	96.1%
CEMETERY 5600						
5600-110-0110-0000 CARETAKER OF GRAVES	600.00	600.00	275.00		325.00	45.8%
Department Total 5600	600.00	600.00	275.00		325.00	45.8%
BUILDING INSPECTOR 6100						
6100-110-0110-0000 BUILDING OFFICIAL WAGES	85,364.00	50,000.00	47,213.39		2,786.61	94.4%
6100-110-0115-0000 PART-TIME SECRETARY	23,222.00	23,222.00	22,322.71		899.29	96.1%
6100-110-0117-0000 ASSISTANT BUILDING OFFICIAL	500.00	500.00			500.00	
6100-110-0121-0000 ZEO/WO PT		19,364.00	5,592.68		13,771.32	28.9%
6100-120-0120-0000 PART TIME BLIGHT OFFICERS	21,773.00	21,773.00	17,959.92		3,813.08	82.5%
6100-160-0160-0000 VEHICLE ALLOW. BUILDING INSPECTOR	3,000.00	3,000.00	2,000.00		1,000.00	66.7%
6100-160-0168-0000 BLIGHT OFFICERS VEH ALLOW	3,000.00	3,000.00	2,427.98		572.02	80.9%
6100-280-0280-0000 EDUCATION	2,000.00	2,000.00	719.04		1,280.96	36.0%
6100-310-0310-0000 SUPPLIES	2,000.00	2,200.00	1,860.33		339.67	84.6%
6100-390-0390-0000 STATIONARY, FORMS, ETC.	500.00	500.00	254.99		245.01	51.0%
6100-390-0391-0000 OUTSOURCED BUILDING OFFICIAL		5,000.00	5,000.00			100.0%
6100-390-0392-0000 OUTSOURCED BUILDING INSPECTORS		11,000.00	10,350.00		650.00	94.1%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6100-470-0470-0000 UNIFORM RELOCATION ACT	10,000.00	10,000.00			10,000.00	
6100-480-0480-0000 ST OF CT PERMIT FEES	4,500.00	4,500.00	4,113.28		386.72	91.4%
6100-480-0484-0000 EDUCATION SEMINARS	1,500.00	1,500.00	50.00		1,450.00	3.3%
Department Total        6100	157,359.00	157,559.00	119,864.32		37,694.68	76.1%
COMMUNITY DEVELOPMENT 6300						
6300-110-0113-0000 ECONOMIC DEV. LIAISON	26,520.00	26,520.00	17,918.78		8,601.22	67.6%
6300-110-0114-0000 GRANT WRITER DEPUTY DIRECTOR	50,558.00	50,558.00	47,126.10		3,431.90	93.2%
6300-240-0240-0000 MEMBERSHIP/CONFERENCES	1,050.00	1,050.00	1,050.00			100.0%
6300-240-0246-0000 MATCHING GRANT ALLO	75,000.00	75,000.00	73,938.89		1,061.11	98.6%
6300-240-0248-0000 OFFICE SUPPLIES	150.00	150.00			150.00	
6300-390-0392-0000 CITY WIDE PROPERTY		10,000.00	9,713.77		286.23	97.1%
6300-660-6655-0000 STERLING OPERA HOUSE		1,500.00	1,500.00			100.0%
Department Total        6300	153,278.00	164,778.00	151,247.54		13,530.46	91.8%
FLOOD CONTROL 6400						
6400-110-0110-0000 FLOOD CONTROL DIRECTOR WAGES			275.00		-275.00	
6400-330-0330-0000 MAINTENANCE SUPPLIES	2,500.00	2,500.00	1,058.17		1,441.83	42.3%
6400-330-0331-0000 MAINTENANCE OF SLOPES	7,000.00	7,000.00	6,645.89		354.11	94.9%
Department Total        6400	9,500.00	9,500.00	7,979.06		1,520.94	84.0%
PLANNING & ZONING COMMISSION 6500						
6500-150-0154-0000 PLANNING/ZONING CONSULTANT	100.00	100.00			100.00	
Department Total        6500	100.00	100.00			100.00	
INLAND WETLAND COMMISSION 6510						
6510-310-0310-0000 SUPPLIES/MEMBERSHIP FEES	90.00	90.00			90.00	
6510-350-0350-0000 TRAINING EXPENSES	100.00	100.00			100.00	
Department Total        6510	190.00	190.00			190.00	
SENIOR CENTER 6800						
6800-110-0110-0000 EXECUTIVE DIRECTOR	50,627.00	50,627.00	50,004.89		622.11	98.8%
6800-110-0111-0000 ASST. EXEC. DIRECTOR	45,000.00	45,000.00	45,004.44		-4.44	100.0%
6800-110-0114-0000 KITCHEN MANAGER	4,004.00	4,004.00			4,004.00	
6800-110-0117-0000 CUSTODIAN WAGES	23,743.00	23,743.00	17,747.53		5,995.47	74.7%
6800-210-0210-0000 TELEPHONES	2,700.00	2,700.00	2,229.00		471.00	82.6%
6800-230-0230-0000 ELECTRICITY	13,000.00	13,000.00	9,362.72		3,637.28	72.0%
6800-230-0231-0000 GAS	9,500.00	9,500.00	7,646.00		1,854.00	80.5%
6800-230-0232-0000 WATER	900.00	900.00	423.77		476.23	47.1%
6800-250-0250-0000 TRANSPORTATION	11,000.00	11,000.00	160.00		10,840.00	1.5%
6800-280-0280-0000 POSTAGE	3,000.00	3,000.00	2,000.00		1,000.00	66.7%
6800-330-0336-0000 CONTRACTS	3,000.00	3,000.00	2,394.47		605.53	79.8%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6800-390-0390-0000 OFFICE EXPENSES	5,352.00	5,352.00	5,229.59		122.41	97.7%
6800-460-0460-0000 BUILDING OPERATIONS	13,230.00	13,230.00	8,290.72		4,939.28	62.7%
6800-480-0480-0000 INSTRUCTORS	25,000.00	25,000.00	7,250.00		17,750.00	29.0%
6800-480-0488-0000 RESTRICTED TRANSPORTATION ACCOUNT	1.00	1.00			1.00	
Department Total      6800	210,057.00	210,057.00	157,743.13		52,313.87	75.1%
PARKING DIVISION 6900						
6900-110-0110-0000 PARKING DIVISION WAGES	135,690.00	135,690.00			135,690.00	
Department Total      6900	135,690.00	135,690.00			135,690.00	
BONDED INDEBTEDNESS 7100						
7100-500-0500-0000 PRINCIPAL & INTEREST	655,937.00	667,687.00	667,686.81		0.19	100.0%
7100-500-0510-0000 TD BANK	500,000.00	509,323.34	509,322.86		0.48	100.0%
7100-600-0205-0000 SEWER 2015	1,621,079.00	1,621,079.00	1,621,079.00			100.0%
Department Total      7100	2,777,016.00	2,798,089.34	2,798,088.67		0.67	100.0%
LOCIP FUNDS 7200						
7200-100-0100-0000 LOCIP	126,810.00	126,810.00			126,810.00	
Department Total      7200	126,810.00	126,810.00			126,810.00	
CITY HALL MAINTENANCE 8100						
8100-110-0110-0000 FULL TIME JANITOR WAGES	47,474.00	47,474.00	47,788.60		-314.60	100.7%
8100-110-0112-0000 EMPLOYEE COMMITTEE SECRETARIES	9,500.00	6,500.00	4,625.00		1,875.00	71.2%
8100-150-0151-0000 CITY AUDIT	50,000.00	50,000.00	50,000.00			100.0%
8100-160-0161-0000 COMMISS/COMMITT SECRETARY SERVICE	3,500.00	6,500.00	6,100.00		400.00	93.8%
8100-210-0210-0000 TELEPHONES	51,000.00	51,000.00	60,852.85		-9,852.85	119.3%
8100-210-0211-0000 POSTAGE	20,000.00	20,000.00	14,832.59		5,167.41	74.2%
8100-210-0213-0000 MOBILE PHONES	5,000.00	5,000.00	5,126.15		-126.15	102.5%
8100-230-0232-0000 WATER NEW CH - OLD CH	5,500.00	5,500.00	4,956.00		544.00	90.1%
8100-230-0233-0000 GAS/OIL NEW CITY HALL	16,000.00	16,000.00	11,483.65		4,516.35	71.8%
8100-230-0234-0000 GAS/OIL OLD CITY HALL	30,750.00	30,750.00	32,968.78		-2,218.78	107.2%
8100-270-0270-0000 MILEAGE REIMB	3,000.00	3,000.00			3,000.00	
8100-270-0277-0000 NOTICES & PUBLICATIONS	18,000.00	18,000.00	15,328.14		2,671.86	85.2%
8100-340-0340-0000 NEW CITY HALL REPAIRS	15,000.00	15,000.00	13,421.13		1,578.87	89.5%
8100-390-0390-0000 SUPPLIES	7,200.00	7,200.00	5,988.20		1,211.80	83.2%
8100-450-0453-0000 CORONA VIRUS EXPENSES	50,000.00	13,377.28			13,377.28	
8100-450-0456-0000 COPY MACHINES LEASE	12,617.00	12,617.00	11,845.67		771.33	93.9%
Department Total      8100	344,541.00	307,918.28	285,316.76		22,601.52	92.7%
CITY WIDE AGENCIES 8200						
8200-250-0259-0000 CHAMPION RINGS	3,000.00	3,000.00	2,121.00		879.00	70.7%
8200-380-0387-0000 RAILROAD LICENSE AGREEMENT	841.00	841.00			841.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
8200-390-0001-0000 BOARD OF TAX REVIEW	600.00	600.00			600.00	
8200-390-0003-0000 CITY WPCA BILLS	41,000.00	41,000.00	34,454.75		6,545.25	84.0%
8200-390-0004-0000 MEMORIAL DAY PARADE	8,000.00	8,000.00	2,394.00		5,606.00	29.9%
8200-390-0005-0000 NAUGATUCK VALLEY COG	6,329.00	6,329.00	6,329.00			100.0%
8200-390-0008-0000 VETERANS MEMORIAL BUILDING	5,000.00	5,000.00	5,000.00			100.0%
8200-390-0009-0000 SOIL WATER CONSERVATION	1,500.00	1,500.00	1,500.00			100.0%
8200-390-0011-0000 BOYS AND GIRLS CLUB	10,000.00	10,000.00	10,000.00			100.0%
8200-390-0012-0000 HISTORICAL SOCIETY	10,000.00	10,000.00	10,000.00			100.0%
8200-390-0013-0000 LAKE HOUSATONIC AUTHORITY	11,383.00	11,383.00	11,383.00			100.0%
8200-390-0014-0000 METRO NORTH AUTHORITY	1,864.00	1,864.00	792.00		1,072.00	42.5%
8200-390-0016-0000 HOUSATONIC VALLEY ASSOCIATION	450.00	450.00	450.00			100.0%
8200-390-0020-0000 THE UMBRELLA	7,000.00	7,000.00	7,000.00			100.0%
8200-390-0024-0000 CULTURAL EVENTS	10,800.00	10,800.00			10,800.00	
8200-390-0025-0000 VALLEY TRANSIT SUBSIDY	5,000.00	11,000.00	11,000.00			100.0%
8200-390-0031-0000 TEAM	5,500.00	5,500.00	5,500.00			100.0%
8200-390-0390-0000 CITY OWNED PROPERTIES	15,000.00	15,000.00	10,800.36		4,199.64	72.0%
8200-390-0391-0000 COVID CRF		182,874.00	70,747.06		112,126.94	38.7%
8200-390-0397-0000 UI COM DEV		30,000.00	14,467.34		15,532.66	48.2%
8200-390-0398-0000 FIREWORKS EVENT	1.00	1.00	30.89		-29.89	3089.0%
8200-390-0399-0000 WPCA SHARE OF HOUSING PILOT	8,416.00	8,416.00	8,416.00			100.0%
8200-390-0400-0000 ANIMAL CONTROL	54,500.00	54,500.00	52,500.00		2,000.00	96.3%
8200-480-0481-0000 HOUS COUNCIL BOY SCOUTS	3,000.00	3,000.00	3,000.00			100.0%
8200-480-0482-0000 NAUG VALLEY BROWNFIELDS PILOT	800.00	800.00	1,000.00		-200.00	125.0%
8200-480-0484-0000 VALLEY ARTS COUNCIL	1,000.00	1,000.00	1,000.00			100.0%
8200-480-0491-0000 TROOP 3 BOY SCOUTS	7,000.00	7,000.00	7,000.00			100.0%
8200-490-0497-0000 DERBY NECK LIBRARY	500.00	1,000.00	1,000.00			100.0%
8200-490-0502-0000 BLIGHT & DENSITY REDUCTION FUND	5,001.00	5,001.00			5,001.00	
8200-490-0503-0000 CIVIL WAR MEMORIAL	1,000.00	9,406.00	4,203.00		5,203.00	44.7%
Department Total 8200	224,485.00	452,265.00	282,088.40		170,176.60	62.4%
CITY WIDE FUEL 8300						
8300-370-0370-0000 GASOLINE CITY APPROPRIATION	150,000.00	150,000.00	148,381.58		1,618.42	98.9%
Department Total 8300	150,000.00	150,000.00	148,381.58		1,618.42	98.9%
BUDGET WORKING BALANCE 8400						
8400-390-0390-0000 WORKING BALANCE	67,026.00	1,573.00			1,573.00	
8400-390-0391-0000 SPECIAL WORKING BALANCE	128,595.00	100,095.00			100,095.00	
8400-390-0392-0000 FB REPLENISHMENT	1,500,000.00	1,849,372.00			1,849,372.00	
Department Total 8400	1,695,621.00	1,951,040.00			1,951,040.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2020  
6/30/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
CITY ENGINEER 8600						
8600-150-0151-0000 CITY ENGINEER SERVICES	32,000.00	32,000.00	30,126.41		1,873.59	94.1%
8600-150-0160-0000 COM DEV ENGINEER SERVICES	1,000.00	1,000.00			1,000.00	
8600-150-0161-0000 PZC ENGINEER SERVICES	30,000.00	30,000.00	17,612.00		12,388.00	58.7%
8600-150-0162-0000 IW ENGINEER SERVICES	4,000.00	4,000.00	4,699.06		-699.06	117.5%
8600-240-0248-0000 STORM WATER DISCHARGE PERMIT	50,000.00	50,000.00	47,264.34		2,735.66	94.5%
Department Total      8600	117,000.00	117,000.00	99,701.81		17,298.19	85.2%
BOARD OF EDUCATION 9100						
9100-100-0100-0000 MBR FOR BOE OP BUDGET	12,210,917.00	12,210,917.00	12,385,933.45		-175,016.45	101.4%
9100-460-0469-0000 STATE FOR BOE OP BUDGET	6,865,689.00	6,865,689.00	6,865,689.00			100.0%
Department Total      9100	19,076,606.00	19,076,606.00	19,251,622.45		-175,016.45	100.9%
YOUTH SERVICE BUREAU 9200						
9200-110-0110-0000 YOUTH OFFICER WAGES	29,131.00	29,131.00	29,133.56		-2.56	100.0%
9200-390-0390-0000 SUPPLIES	1,000.00	1,000.00	89.56		910.44	9.0%
9200-460-0460-0000 MENTAL HEALTH	13,769.00	13,769.00	1,425.00		12,344.00	10.3%
9200-460-0468-0000 YOUTH SERVICE PROGRAMS	24,290.00	37,885.40	2,735.99		35,149.41	7.2%
Department Total      9200	68,190.00	81,785.40	33,384.11		48,401.29	40.8%
MISC GRANTS EXPENDITURES 9900						
9900-480-0482-0000 EXCESS COST	300,000.00	571,786.00	571,786.00			100.0%
Department Total      9900	300,000.00	571,786.00	571,786.00			100.0%
OPERATING TRANSFER 9910						
9910-460-0460-0000 OPERATING TRANSFER OUT			610,000.00		-610,000.00	
9910-460-0460-0003 BOD PREMIUM CITY 8/19			-19,350.00		19,350.00	
Department Total      9910			590,650.00		-590,650.00	
APPROPRIATION TOTAL	46,016,147.00	48,029,473.11	45,688,387.37		2,341,085.74	95.1%

City Of Derby  
REVENUE SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Recieved	Remaining Budget	Pct Used
REVENUES 6000					
6000-230-0230-0000 YOUTH SERVICE BUREAU	28,794.00	28,794.00	11,361.50	17,432.50	39.5%
6000-230-0231-0000 BH CARE YOUTH SVC		7,102.79	7,102.79		100.0%
6000-230-0232-0000 YOUTH SERVICE PROGRAMS	10,500.00	10,500.00		10,500.00	
6000-240-0242-0000 SALE OF CITY PROPERTY	15,000.00	280,012.50	289,012.50	-9,000.00	103.2%
6000-250-0250-0000 BOARD OF ED GRANTS	1.00	1.00		1.00	
6000-250-0262-0000 E-RATE	100,000.00	100,000.00		100,000.00	
6000-610-6000-0000 MISC REVENUE	75,000.00	75,000.00	33,544.75	41,455.25	44.7%
6000-610-6100-0000 PROPERTY TAXES	31,265,929.00	31,265,929.00	28,450,344.43	2,815,584.57	91.0%
6000-610-6101-0000 SUPPLEMENTAL MOTOR VEHICLE	300,000.00	300,000.00	329,833.71	-29,833.71	109.9%
6000-610-6105-0000 CAPITAL IMPROVE/TOWN CLERK			2,985.00	-2,985.00	
6000-610-6120-0000 PRIOR YEAR TAX COLLECTED			187.39	-187.39	
6000-610-6130-0000 SUSPENSE COLLECTION			1,529.64	-1,529.64	
6000-620-6200-0000 PT/INTEREST & LIEN FEES	150,000.00	150,000.00	142,817.46	7,182.54	95.2%
6000-640-6407-0000 ADULT BASIC EDUCATION	125,161.00	125,161.00	85,453.00	39,708.00	68.3%
6000-640-6408-0000 EDUCATION BLOCK GRANT	6,865,689.00	6,865,689.00	1,716,422.00	5,149,267.00	25.0%
6000-640-6410-0000 SPECIAL ED EXCESS COST GRANT	550,000.00	550,000.00		550,000.00	
6000-650-6500-0000 LOCIP REIM	106,290.00	106,290.00		106,290.00	
6000-650-6503-0000 STATE DISTRESSED MUNIC	1,123,197.00	1,123,197.00	17,652.39	1,105,544.61	1.6%
6000-650-6508-0000 VETERANS PROP TAX EMEMPTION	23,000.00	23,000.00	15,741.12	7,258.88	68.4%
6000-650-6509-0000 PILOT PRIV COLLEGES HOSPITALS	1,405,059.00	1,405,059.00	1,405,059.30	-0.30	100.0%
6000-650-6511-0000 TELEPHONE ACCESS LINE TAX	22,000.00	22,000.00		22,000.00	
6000-650-6513-0000 LOCIP FUNDS PREVIOUS YEARS	150,000.00	150,000.00	12,150.00	137,850.00	8.1%
6000-650-6514-0000 MUNICIPAL SHARING POOL	14,728.00	14,728.00		14,728.00	
6000-650-6523-0000 MRSF URBAN STABILIZATION	205,327.00	205,327.00	205,327.03	-0.03	100.0%
6000-650-6524-0000 MISC INTERGOVERNMENTAL GRANTS		371,896.45	34,606.70	337,289.75	9.3%
6000-660-6602-0000 HOUSING AUTHORITY/PILOT	56,105.00	56,105.00		56,105.00	
6000-660-6603-0000 BUILDING COPIES FEES	750.00	750.00		750.00	
6000-660-6604-0000 BUILDING/ELECTRICAL/ ALL PERMITS	180,000.00	180,000.00	74,712.30	105,287.70	41.5%
6000-660-6605-0000 INTEREST EARNED	20,000.00	20,000.00	445.23	19,554.77	2.2%
6000-660-6615-0000 PLANNING, ZONING, WETLAND FEES	500.00	500.00	225.00	275.00	45.0%
6000-660-6616-0000 STREET EXCAVATION FEES	500.00	500.00	675.00	-175.00	135.0%
6000-660-6617-0000 INSURANCE REIM/CLAIMS	54,820.00	96,320.95	44,993.57	51,327.38	46.7%
6000-660-6618-0000 WORKERS COMP REIMBURSEMENT	150,000.00	150,000.00	348,879.73	-198,879.73	232.6%
6000-660-6620-0000 TOWN AID REVENUE	283,823.00	283,823.00	262,543.54	21,279.46	92.5%
6000-660-6632-0000 PEQUOT FUND	207,304.00	207,304.00	69,101.33	138,202.67	33.3%
6000-660-6650-0000 PARKING TICKETS	20,000.00	20,000.00	10,283.00	9,717.00	51.4%

City Of Derby  
REVENUE SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Recieved	Remaining Budget	Pct Used
6000-660-6651-0000 PICNIC GROVE RENTAL FEES	3,500.00	3,500.00	2,600.00	900.00	74.3%
6000-660-6653-0000 INTEREST ON UNUSED BOND PROCEEDS	5,000.00	5,000.00		5,000.00	
6000-680-6807-0000 TOWN CLERK RECEIVABLES	210,000.00	210,000.00	259,935.92	-49,935.92	123.8%
6000-680-6810-0000 WPCA BONDS	1,506,675.00	1,506,675.00	1,413,050.00	93,625.00	93.8%
6000-680-6812-0000 RETIREE'S HEALTH INS PORTION			30,237.68	-30,237.68	
6000-680-6820-0000 PILOT LINCOLN HOUSING	19,504.00	19,504.00	20,998.20	-1,494.20	107.7%
6000-690-6901-0000 EMPLOYEE MED CO PAY PREMIUM	238,379.00	238,379.00	156,780.19	81,598.81	65.8%
6000-690-6905-0000 HOUSING AUTH HEALTH INS PREMIUM	72,000.00	72,000.00	24,993.35	47,006.65	34.7%
6000-690-6912-0000 WPCA HEALTH INS PREMIUM	249,175.00	249,175.00	125,000.00	124,175.00	50.2%
6000-690-6914-0000 BOE HEALTH INS PREMIUM SHARE	783,900.00	783,900.00	323,730.60	460,169.40	41.3%
6000-690-6918-0000 APPROPRIATE FROM FUND BALANCE	349,372.00	455,386.79		455,386.79	
6000-690-6920-0000 RECREATION RECEIVABLES	40,000.00	40,000.00	43,582.50	-3,582.50	109.0%
6000-690-6952-0000 POLICE OUTSIDE WORK	175,000.00	175,000.00	645,360.73	-470,360.73	368.8%
6000-690-6954-0000 FIREWORKS DONATIONS	5,840.00	5,840.00	500.00	5,340.00	8.6%
6000-690-6962-0000 CITY PRESERVATION FEES			5,667.00	-5,667.00	
6000-690-6981-0000 BLIGHT VIOLATIONS	30,000.00	30,000.00	26,000.00	4,000.00	86.7%
6000-690-6988-0000 WPCA PP	31,000.00	31,000.00	15,000.00	16,000.00	48.4%
6000-690-7006-0000 LIBRARY GRANTS	38,395.00	38,395.00	10,800.00	27,595.00	28.1%
6000-690-7015-0000 PARKING GARAGE DAILY RECEIPTS	114,860.00	114,860.00	56,093.08	58,766.92	48.8%
6000-690-7020-0000 TOWN CLERK GRANTS	5,500.00	5,500.00	5,500.00		100.0%
6000-690-7023-0000 COVID CRF		112,126.94	112,126.94		100.0%
Department Total 6000	47,387,577.00	48,291,231.42	36,850,945.60	11,440,285.82	76.3%
REVENUE TOTAL	47,387,577.00	48,291,231.42	36,850,945.60	11,440,285.82	76.3%



City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
MAYOR'S OFFICE 1100						
1100-110-0110-0000 MAYOR WAGES	60,833.00	60,833.00	29,903.88		30,929.12	49.2%
1100-110-0112-0000 SECRETARY WAGES	55,652.00	55,652.00	35,363.60		20,288.40	63.5%
1100-110-0113-0000 DIRECTOR OF OPERATIONS	78,221.00	78,221.00	46,631.75		31,589.25	59.6%
1100-160-0160-0000 MAYOR'S EXPENSE ACCOUNT	5,000.00	5,000.00	5,052.96		-52.96	101.1%
1100-160-0168-0000 REIMBURSABLE MAYORAL EXPENSES	1,000.00	1,000.00	521.62		478.38	52.2%
1100-310-0310-0000 OFFICE SUPPLIES	1,200.00	1,200.00	794.67	10.00	395.33	67.1%
1100-350-0350-0000 PETTY CASH	500.00	500.00			500.00	
Department Total 1100	202,406.00	202,406.00	118,268.48	10.00	84,127.52	58.4%
PROBATE COURT 1200						
1200-390-0390-0000 DERBY PROBATE SHARE	6,094.00	6,094.00			6,094.00	
Department Total 1200	6,094.00	6,094.00			6,094.00	
FINANCE COMMITTEE 1201						
1201-110-0110-0000 FINANCE COMMITTEE WAGES	4,000.00	4,000.00	2,000.00		2,000.00	50.0%
Department Total 1201	4,000.00	4,000.00	2,000.00		2,000.00	50.0%
TOWN CLERK 1300						
1300-110-0110-0000 TOWN CLERK WAGES	84,467.00	84,467.00	47,106.73		37,360.27	55.8%
1300-110-0111-0000 ASS'T TOWN CLERK WAGES	103,158.00	103,158.00	57,671.90		45,486.10	55.9%
1300-110-0112-0000 CLERK WAGES	41,660.00	41,660.00	22,091.37		19,568.63	53.0%
1300-270-0275-0000 VITAL STATISTICS	75.00	75.00			75.00	
1300-270-0277-0000 BINDING PAST VITALS	1,500.00	1,500.00			1,500.00	
1300-270-0279-0000 WEBSITE HOSTING MAINTENANCE	2,000.00	2,000.00		1,500.00	500.00	75.0%
1300-280-0280-0000 EDUCATION	3,000.00	3,000.00	1,478.80	475.00	1,046.20	65.1%
1300-310-0310-0000 OFFICE SUPPLIES	3,000.00	3,000.00	21.50	2,000.00	978.50	67.4%
1300-390-0395-0000 BINDING MAPS	100.00	100.00			100.00	
1300-480-0484-0000 ELECTRONIC RECORDS MANAGEMENT	24,000.00	24,000.00	14,137.02	7,862.98	2,000.00	91.7%
1300-480-0486-0000 ORDINANCE AND CHARTER CODIFICATIO	2,000.00	2,000.00			2,000.00	
1300-480-0487-0000 MAP PRESERVATION	750.00	750.00			750.00	
1300-480-0488-0000 TOWN CLERK LIBRARY GRANT	5,500.00	5,500.00		5,500.00		100.0%
1300-480-0489-0000 CITY PRESERVATION CURRENT	1.00	1.00			1.00	
1300-480-0490-0000 MATCH - TOWN CLERK LIB GRANT	5,500.00	5,500.00		5,500.00		100.0%
Department Total 1300	276,711.00	276,711.00	142,507.32	22,837.98	111,365.70	59.8%
REGISTRAR OF VOTERS 1500						
1500-110-0110-0000 REGISTRAR'S WAGES	19,665.00	19,665.00	9,832.50		9,832.50	50.0%
1500-110-0112-0000 DEPUTIES WAGES	3,778.00	3,778.00	1,889.00		1,889.00	50.0%
1500-110-0113-0000 VOTING MACHINE MECHANIC WAGES	2,160.00	2,160.00	1,080.00		1,080.00	50.0%
1500-110-0114-0000 REGISTRAR'S EXTRA WORK	850.00	850.00	850.00			100.0%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
1500-390-0390-0000 EXPENSES	3,450.00	3,450.00	2,589.25	18.48	842.27	75.6%
1500-390-0393-0000 ELECTIONS	15,000.00	15,000.00	12,118.25	175.00	2,706.75	82.0%
1500-440-0448-0000 ROVAC	3,000.00	4,600.00	837.97		3,762.03	18.2%
Department Total      1500	47,903.00	49,503.00	29,196.97	193.48	20,112.55	59.4%
LEGAL SERVICES 1600						
1600-150-0150-0000 CORP. COUNSEL LEGAL SERVICES	72,000.00	72,000.00	31,324.50	430.00	40,245.50	44.1%
1600-270-0270-0000 LITIGATION	91,000.00	91,000.00	37,895.61	292.70	52,811.69	42.0%
1600-270-0271-0000 LAND USE	22,500.00	22,500.00	927.50		21,572.50	4.1%
1600-270-0273-0000 LABOR COUNSEL	60,000.00	60,000.00	19,466.42		40,533.58	32.4%
1600-280-0280-0000 APPRAISALS	6,000.00	6,000.00			6,000.00	
Department Total      1600	251,500.00	251,500.00	89,614.03	722.70	161,163.27	35.9%
IT 1700						
1700-390-0390-0000 SUPPLIES	1,000.00	1,000.00			1,000.00	
1700-430-0430-0000 COMPUTER CONSULTING	35,000.00	35,000.00	36,924.02		-1,924.02	105.5%
1700-460-0460-0000 MAINTENANCE	5,000.00	5,000.00	2,700.00		2,300.00	54.0%
1700-460-0461-0000 SERVICE	43,000.00	43,000.00	36,255.50		6,744.50	84.3%
1700-470-0477-0000 UPGRADES/NEW EQUIPMENT	25,000.00	25,000.00	159.98		24,840.02	0.6%
Department Total      1700	109,000.00	109,000.00	76,039.50		32,960.50	69.8%
TREASURER'S OFFICE 2100						
2100-110-0110-0000 TREASURER WAGES	12,000.00	12,000.00	6,230.79		5,769.21	51.9%
2100-480-0484-0000 TAX REFUNDS	50,000.00	50,000.00			50,000.00	
Department Total      2100	62,000.00	62,000.00	6,230.79		55,769.21	10.0%
INSURANCE 2200						
2200-270-0001-0000 LIABILITY	567,695.00	567,695.00	449,801.52		117,893.48	79.2%
2200-270-0002-0000 CYBER INSURANCE	20,107.00	20,107.00	20,107.00			100.0%
2200-270-0007-0000 ARCH FIREMEN'S INSUR	72,700.00	72,700.00	68,025.00		4,675.00	93.6%
2200-440-0440-0000 AUTO DEDUCTIBLE	1,000.00	1,000.00		500.00	500.00	50.0%
2200-440-0450-0000 DEDUCTIBLE	25,000.00	25,000.00	1,000.00		24,000.00	4.0%
Department Total      2200	686,502.00	686,502.00	538,933.52	500.00	147,068.48	78.6%
RETIREMENT 2300						
2300-270-0270-0000 CITY PENSION	700,000.00	700,000.00	700,000.00			100.0%
2300-270-0271-0000 POLICE PENSION	650,000.00	650,000.00	527,091.14		122,908.86	81.1%
2300-270-0272-0000 CITY 401A	12,000.00	37,297.08	25,297.08		12,000.00	67.8%
2300-390-0390-0000 CITY PENSION EXPENSES	10,000.00	10,000.00	15,448.00		-5,448.00	154.5%
Department Total      2300	1,372,000.00	1,397,297.08	1,267,836.22		129,460.86	90.7%
EMPLOYEES BENEFITS 2400						
2400-110-0110-0000 CITY MEDICAL BUYOUT	52,000.00	52,000.00	31,300.00		20,700.00	60.2%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2400-260-0262-0000 RETIREE'S MEDICAL BENEFITS	291,891.00	291,891.00	100,572.68		191,318.32	34.5%
2400-270-0270-0000 HEALTH INS. CITY APPROPRIATION	2,097,390.00	2,097,390.00	994,880.68		1,102,509.32	47.4%
2400-270-0271-0000 EMPLOYEES LIFE INSURANCE	19,704.00	19,704.00	6,246.21		13,457.79	31.7%
2400-270-0273-0000 WORKERS COMPENSATION INSURANCE	185,444.00	185,444.00	130,568.40	2,164.00	52,711.60	71.6%
2400-270-0279-0000 ER PORTION CITY HSA PAYLEX			195,375.00		-195,375.00	
2400-270-0280-0000 ER PORTION BOE HSA PAYLEX	260,000.00	260,000.00	67,063.77		192,936.23	25.8%
2400-270-0281-0000 HEALTH INS BD OF ED APPROPRIATION	4,011,525.00	4,011,525.00	2,919,740.11	37,500.00	1,054,284.89	73.7%
2400-270-0285-0000 WORKERS COMP CLAIMS	600,000.00	600,000.00	556,327.27		43,672.73	92.7%
Department Total 2400	7,517,954.00	7,517,954.00	5,002,074.12	39,664.00	2,476,215.88	67.1%
FINANCE DEPARTMENT 2500						
2500-110-0110-0000 DEPUTY FINANCE DIRECTOR	59,314.00	59,314.00			59,314.00	
2500-110-0111-0000 ASSIST FINANCE AP AND PR CLERKS	103,158.00	103,158.00	57,032.78		46,125.22	55.3%
2500-110-0113-0000 FINANCE DIRECTOR	110,000.00	110,000.00	61,346.02		48,653.98	55.8%
2500-110-0118-0000 PART TIME HR DIR		10,000.00	5,500.00		4,500.00	55.0%
2500-150-0153-0000 BOOKKEEPER		30,000.00	24,502.62		5,497.38	81.7%
2500-160-0160-0000 MEMBERSHIP CONFERENCE	200.00	200.00	77.00		123.00	38.5%
2500-270-0270-0000 MAIL MACHINE LEASE	2,000.00	2,000.00	459.24		1,540.76	23.0%
2500-390-0390-0000 DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	1,931.80		3,068.20	38.6%
2500-390-0391-0000 REQUISITIONS/PURCHASE ORDERS	1,080.00	1,080.00			1,080.00	
2500-390-0392-0000 PAYROLL OUTSORCE FEE	6,750.00	34,750.00	14,710.79		20,039.21	42.3%
2500-390-0399-0000 COURIER	12,000.00	12,000.00	4,302.99		7,697.01	35.9%
Department Total 2500	299,502.00	367,502.00	169,863.24		197,638.76	46.2%
PAYROLL TAXES 2600						
2600-270-0270-0000 SOCIAL SECURITY	561,656.00	561,656.00	256,933.86		304,722.14	45.7%
2600-270-0271-0000 UNEMPLOYMENT COMPENSATION	50,000.00	50,000.00	9,048.50		40,951.50	18.1%
Department Total 2600	611,656.00	611,656.00	265,982.36		345,673.64	43.5%
TAX COLLECTOR 2800						
2800-110-0110-0000 TAX COLLECTOR	39,811.00	29,811.00	2,946.00		26,865.00	9.9%
2800-110-0111-0000 ASSISTANT TAX COLLECTOR	51,571.00	51,571.00	39,415.20		12,155.80	76.4%
2800-110-0112-0000 CLERK WAGES	11,843.00	11,843.00	5,440.78		6,402.22	45.9%
2800-110-0117-0000 TEMPORARY SERVICES	1,290.00	1,290.00	1,905.00		-615.00	147.7%
2800-280-0280-0000 EDUCATION/ TRAINING	1,200.00	1,200.00	55.00		1,145.00	4.6%
2800-390-0390-0000 TAX DEPARTMENT SUPPLIES	9,075.00	9,075.00	3,845.22		5,229.78	42.4%
2800-390-0398-0000 DMV ACCESS	260.00	260.00			260.00	
Department Total 2800	115,050.00	105,050.00	53,607.20		51,442.80	51.0%
ASSESSOR 2900						
2900-110-0110-0000 ASSESSOR WAGES	47,320.00	47,320.00	26,917.80		20,402.20	56.9%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2900-110-0111-0000 SECRETARY/ASSISTANT WAGES	50,560.00	50,560.00	28,566.72		21,993.28	56.5%
2900-160-0160-0000 VEHICLE ALLOWANCE	1,200.00	1,200.00	700.00	500.00		100.0%
2900-280-0284-0000 EDUCATION ASSISTANT	1,800.00	1,800.00	359.00		1,441.00	19.9%
2900-310-0310-0000 DEPARTMENTAL SUPPLIES	2,700.00	2,700.00	1,471.38		1,228.62	54.5%
2900-350-0350-0000 AUDIT OF PERSONAL PROPERTY	4,000.00	4,000.00			4,000.00	
2900-480-0480-0000 CAMA SYSTEM 7 REVALUATION	10,210.00	10,210.00	10,210.00			100.0%
2900-480-0484-0000 CAMA/MAPPING	10,000.00	10,000.00	3,000.00		7,000.00	30.0%
Department Total 2900	127,790.00	127,790.00	71,224.90	500.00	56,065.10	56.1%
AUXILIARY POLICE 3000						
3000-110-0110-0000 INSTRUCTORS WAGES	3,095.00	3,095.00			3,095.00	
3000-150-0150-0000 INSTRUCTOR/ADMIN COSTS	1,600.00	1,600.00			1,600.00	
3000-330-0331-0000 VEHICLE MAINTENANCE	4,750.00	4,750.00	854.15		3,895.85	18.0%
3000-350-0350-0000 EQUIPMENT	8,160.00	8,160.00		1,172.00	6,988.00	14.4%
Department Total 3000	17,605.00	17,605.00	854.15	1,172.00	15,578.85	11.5%
POLICE DEPARTMENT 3100						
3100-110-0001-0000 POLICE CHIEF WAGES	128,635.00	128,635.00	71,738.75		56,896.25	55.8%
3100-110-0002-0000 LIEUTENANTS WAGES	110,892.00	110,892.00	61,843.66		49,048.34	55.8%
3100-110-0003-0000 DETECTIVE WAGES	261,207.00	261,207.00	145,672.80		115,534.20	55.8%
3100-110-0004-0000 DETECTIVE SARGEANT WAGES	191,194.00	191,194.00	106,627.20		84,566.80	55.8%
3100-110-0005-0000 SARGEANTS WAGES	547,373.00	547,373.00	356,143.20		191,229.80	65.1%
3100-110-0007-0000 PATROLMEN WAGES	1,737,844.00	1,706,844.00	915,033.20		791,810.80	53.6%
3100-110-0010-0000 SUPERNUMERIES WAGES	5,668.00	5,668.00	3,414.24		2,253.76	60.2%
3100-110-0011-0000 POLICE TRAINING WAGES	62,704.00	62,704.00	9,455.36		53,248.64	15.1%
3100-110-0012-0000 OUTSIDE WORK WAGES	175,000.00	175,000.00	660,538.31		-485,538.31	377.5%
3100-110-0013-0000 SCHOOL TRAFFIC WAGES	21,960.00	21,960.00	8,825.00		13,135.00	40.2%
3100-110-0015-0000 SECRETARY SERVICES	51,579.00	51,579.00	28,765.10		22,813.90	55.8%
3100-110-0016-0000 DIFFERENTIAL WAGES	35,000.00	35,000.00	20,624.73		14,375.27	58.9%
3100-110-0019-0000 OFFICER IN CHARGE	3,000.00	4,000.00	1,536.00		2,464.00	38.4%
3100-110-0020-0000 COMMUNITY OUTRERACH	11,403.00	41,403.00	1,691.14		39,711.86	4.1%
3100-110-0115-0000 SICK TIME CASHOUT	41,395.00	41,395.00	41,394.63		0.37	100.0%
3100-120-0120-0000 OVERTIME WAGES	342,456.00	377,062.70	227,288.95		149,773.75	60.3%
3100-130-0131-0000 CLERICAL WAGES	50,083.00	50,083.00	26,630.78		23,452.22	53.2%
3100-130-0132-0000 JANITOR WAGES	48,444.00	48,444.00	27,016.40		21,427.60	55.8%
3100-140-0140-0000 LONGEVITY WAGES	15,700.00	15,700.00	9,500.00		6,200.00	60.5%
3100-140-0144-0000 FTO	2,900.00	2,900.00	150.00		2,750.00	5.2%
3100-150-0150-0000 ADMINISTRATIVEOT	900.00	900.00	197.97		702.03	22.0%
3100-150-0151-0000 POLICE COMMISSIONERS EXPENSES	585.00	585.00			585.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used	
3100-150-0153-0000 RECORDING SECRETARY FEES	1,200.00	1,200.00	450.00		750.00	37.5%	
3100-210-0210-0000 TELEPHONES	7,450.00	7,450.00	4,161.89	284.04	3,004.07	59.7%	
3100-220-0023-0000 AIR HEAT MAINTENANCE CONTRACT	1,375.00	1,375.00	1,375.00			100.0%	
3100-220-0221-0000 COPY MACHINE CONTRACT	4,500.00	4,500.00	2,013.79	335.00	2,151.21	52.2%	
3100-220-0222-0000 RADIO MAINTENANCE CONTRACT	9,391.00	9,391.00	9,010.65		380.35	95.9%	
3100-220-0224-0000 AT&T SERVICE CONTRACT	950.00	950.00	950.00			100.0%	
3100-230-0231-0000 YANKEEGAS	5,265.00	5,265.00	1,395.68	358.04	3,511.28	33.3%	
3100-230-0232-0000 WATER CO.	2,000.00	2,000.00	912.11	84.49	1,003.40	49.8%	
3100-260-0260-0000 N. E. CHIEFS OF POLICE	200.00	200.00	100.00		100.00	50.0%	
3100-260-0261-0000 CPCA	900.00	900.00	900.00			100.0%	
3100-260-0262-0000 IACP	380.00	380.00	380.00			100.0%	
3100-270-0271-0000 CONTINGENCY FUND	1,000.00	1,000.00			1,000.00		
3100-270-0273-0000 SCCJA	12,000.00	12,000.00	12,000.00			100.0%	
3100-270-0274-0000 PHYSICALS/PRE-EMPLPYMENT SCREENING	3,800.00	3,800.00		2,800.00	1,000.00	73.7%	
3100-270-0280-0000 POLICE K-9 EXPENSES	3,000.00	3,000.00	1,700.00		1,300.00	56.7%	
3100-270-0281-0000 PSPP INSURANCE	1,995.00	1,995.00	990.00		1,005.00	49.6%	
3100-280-0282-0000 EXAMS	1,500.00	1,500.00			1,500.00		
3100-280-0283-0000 POLICE TRAINING DEVELOPMENT	12,700.00	12,700.00	2,020.76	80.00	10,599.24	16.5%	
3100-330-0330-0000 EXTINGUISHER REPAIR	250.00	250.00			250.00		
3100-330-0331-0000 POLICE VEHICLE MAINTENANCE	32,000.00	32,000.00	17,440.24	3,011.83	11,547.93	63.9%	
3100-330-0332-0000 TRAFFIC LIGHT MAINTENANCE	900.00	900.00			900.00		
3100-330-0334-0000 GENERATOR MAINTENANCE	1,657.00	1,657.00	275.00		1,382.00	16.6%	
3100-330-0336-0000 COMMUNITY OUTREACH SUPPLIES	1,800.00	1,800.00	400.00		1,400.00	22.2%	
3100-340-0340-0000 POLICE VESTS	900.00	900.00			900.00		
3100-350-0350-0000 UNIFORMS	35,800.00	35,800.00	23,095.81	752.00	11,952.19	66.6%	
3100-350-0352-0000 PRISONER FOOD	1,800.00	1,800.00			1,800.00		
3100-380-0380-0000 TRAFFIC SIGNS	2,000.00	2,000.00			2,000.00		
3100-390-0390-0000 DEPARTMENTAL SUPPLIES	17,000.00	17,000.00	4,706.02	1,038.60	11,255.38	33.8%	
3100-460-0460-0000 CAR RADIO REPAIR	900.00	900.00			900.00		
3100-460-0463-0000 POLICE STATION MAINTENANCE	15,000.00	15,000.00	2,746.22	2,205.00	10,048.78	33.0%	
3100-460-0464-0000 COMPUTER MAINTENANCE	28,380.00	28,380.00	21,406.70	3,486.98	3,486.32	87.7%	
3100-460-0465-0000 DRUG TESTING	6,675.00	6,675.00	1,645.00		5,030.00	24.6%	
3100-470-0473-0000 AMMO & FIREARMS EQUIPMENT	4,000.00	4,000.00	2,750.00		1,250.00	68.8%	
3100-470-0474-0000 EMPLOYEE ASSISTANCE PROGRAM	1,360.00	1,360.00	1,360.00			100.0%	
3100-470-0476-0000 BODY CAMRAS AND LICENCES			119,291.00		-119,291.00		
3100-480-0486-0000 RECORDER SERVICE CONTRACT	1,993.00	1,993.00	1,993.00			100.0%	
Department Total	3100	4,067,943.00	4,102,549.70	2,959,556.29	14,435.98	1,128,557.43	72.5%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
FIRE DEPARTMENT 3200						
3200-110-0110-0000 FIRE COMMISSIONER WAGES	5,835.00	5,835.00	2,417.20		3,417.80	41.4%
3200-110-0112-0000 FIRE CHIEF WAGES	4,243.00	4,243.00	2,121.60		2,121.40	50.0%
3200-110-0113-0000 THREE FIRE ASSISTANTS WAGES	11,138.00	11,138.00	5,569.20		5,568.80	50.0%
3200-110-0114-0000 FOUR CHIEF DRIVERS WAGES	4,668.00	4,668.00	2,333.76		2,334.24	50.0%
3200-110-0115-0000 FIRE SAFETY OFFICER	1,000.00	1,000.00	500.00		500.00	50.0%
3200-150-0150-0000 OUTSIDE DEMOLITION WATCH	1,500.00	33,300.00	32,100.00		1,200.00	96.4%
3200-150-0151-0000 STATION STANDBY	8,400.00	8,400.00	7,568.51		831.49	90.1%
3200-150-0152-0000 FIRE WATCH	4,500.00	4,500.00	1,192.50		3,307.50	26.5%
3200-230-0231-0000 YANKEEGAS	31,500.00	31,500.00	7,163.74		24,336.26	22.7%
3200-230-0232-0000 WATER CO.	3,498.00	3,498.00	696.12	749.28	2,052.60	41.3%
3200-230-0233-0000 COMCAST	10,343.00	10,343.00	4,271.16	1,001.95	5,069.89	51.0%
3200-260-0260-0000 FIRE OFFICIALS EXPENSES	2,000.00	2,000.00	2,000.00			100.0%
3200-270-0272-0000 FIREMEN PHYSICALS	32,000.00	32,000.00	265.00		31,735.00	0.8%
3200-270-0273-0000 EXPENSE OF COMPANIES	6,000.00	6,000.00	6,000.00			100.0%
3200-270-0274-0000 VALLEY FIRE CHIEFS	200.00	200.00			200.00	
3200-270-0275-0000 TEST LADDERS PER NFPA	7,622.00	7,622.00			7,622.00	
3200-280-0280-0000 EDUCATIONAL	17,640.00	17,640.00	3,407.85		14,232.15	19.3%
3200-330-0330-0000 TIRES	4,000.00	4,000.00	4,000.00			100.0%
3200-330-0331-0000 EXTINGUISHERS	1,500.00	1,500.00		29.00	1,471.00	1.9%
3200-330-0332-0000 BUILDING MAINTENANCE	28,640.00	28,640.00	11,970.44	3,567.19	13,102.37	54.3%
3200-330-0334-0000 EQUIPMENT MAINTENANCE	40,000.00	81,500.95	68,248.26	385.84	12,866.85	84.2%
3200-330-0335-0000 RADIO MAINTENANCE	6,100.00	6,100.00	1,500.00		4,600.00	24.6%
3200-330-0336-0000 ANNUAL SERVICE CONTRACTS	20,771.00	20,771.00	9,564.38	3,203.23	8,003.39	61.5%
3200-330-0338-0000 PERSONNAL FIRE ALERT SYSTEM	6,000.00	6,000.00			6,000.00	
3200-440-0440-0000 ENGINE PUMP TEST NFPA	1,500.00	1,500.00	1,125.00		375.00	75.0%
3200-460-0460-0000 NEW EQUIPMENT	24,400.00	24,400.00	6,909.11	1,350.80	16,140.09	33.9%
3200-460-0461-0000 HOSE	9,982.00	9,982.00			9,982.00	
3200-460-0462-0000 BREATHING EQUIPMENT	26,400.00	26,400.00	1,874.59	309.37	24,216.04	8.3%
3200-460-0464-0000 TURNOUT GEAR REPAIR	4,000.00	4,000.00			4,000.00	
3200-460-0465-0000 FIRE POLICE	500.00	500.00	265.00		235.00	53.0%
Department Total 3200	325,880.00	399,180.95	183,063.42	10,596.66	205,520.87	48.5%
OFFICE OF EMERGENCY MANAGEMENT 3300						
3300-220-0220-0000 DATA SERVICES	1,500.00	1,500.00	200.11		1,299.89	13.3%
3300-220-0221-0000 PRE-DISASTER MITIGATION PLANNING	2,600.00	2,600.00			2,600.00	
3300-330-0331-0000 VEHICLE MAINTENANCE	500.00	500.00			500.00	
3300-350-0351-0000 RADIO REPAIR	900.00	900.00			900.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3300-390-0390-0000 GENERAL SUPPLIES	2,000.00	2,000.00	357.05		1,642.95	17.9%
3300-440-0441-0000 RADIO PURCHASE	4,500.00	4,500.00			4,500.00	
3300-480-0480-0000 BUILDING MAINTENANCE	4,500.00	4,500.00	1,520.39		2,979.61	33.8%
3300-480-0483-0000 CIVIL PREP. UNIFORMS	1,000.00	1,000.00			1,000.00	
3300-480-0487-0000 SHELTERING SUPPLIES	500.00	500.00			500.00	
Department Total 3300	18,000.00	18,000.00	2,077.55		15,922.45	11.5%
FIRE MARSHALL 3400						
3400-110-0110-0000 FIRE MARSHALL WAGES	80,952.00	80,952.00	45,146.33		35,805.67	55.8%
3400-110-0111-0000 DEPUTY MARSHALS	11,444.00	11,444.00	5,500.00		5,944.00	48.1%
3400-110-0112-0000 INSPECTORS	11,444.00	11,444.00	5,500.00		5,944.00	48.1%
3400-160-0160-0000 CONVENTION EXPENSES	2,000.00	2,000.00	2,000.00			100.0%
3400-240-0240-0000 CLOTHING	500.00	500.00		500.00		100.0%
3400-260-0260-0000 NFPA MEMBERSHIP MANUALS	1,550.00	1,550.00	1,345.00		205.00	86.8%
3400-280-0280-0000 EDUCATION	5,500.00	4,500.00	1,345.00		3,155.00	29.9%
3400-280-0281-0000 FIRE PREVENTION	1,100.00	1,100.00			1,100.00	
3400-280-0284-0000 VEHICLE MAINTENANCE	750.00	750.00	81.90	55.55	612.55	18.3%
3400-390-0390-0000 SUPPLIES/EQUIPMENT	3,000.00	4,000.00	1,954.92	456.78	1,588.30	60.3%
3400-480-0480-0000 RADIO & MAINTENANCE	1,001.00	1,001.00			1,001.00	
Department Total 3400	119,241.00	119,241.00	62,873.15	1,012.33	55,355.52	53.6%
PUBLIC HYDRANTS 3600						
3600-230-0232-0000 FIRE HYDRANT SERVICE	255,838.00	255,838.00	111,677.73	143,951.14	209.13	99.9%
Department Total 3600	255,838.00	255,838.00	111,677.73	143,951.14	209.13	99.9%
MISCELLANEOUS CAPITAL 3700						
3700-360-0368-0000 TURNOUT GEAR	27,873.00	27,873.00	27,873.00			100.0%
3700-360-0369-0000 FD GEAR 2019	85,112.00	85,112.00	85,112.00			100.0%
3700-440-0440-0000 CHARTER AUTH FIRE CAPITAL	7,500.00	7,500.00			7,500.00	
3700-440-0442-0000 RYAN FIELD CAPITAL	10,000.00	10,000.00	7,800.25		2,199.75	78.0%
3700-440-0443-0000 HIGHWAY TRUCK LEASE/PURCHASE	123,551.00	123,551.00	85,111.80		38,439.20	68.9%
3700-440-0444-0000 FIRE TRUCK LEASE 13	103,785.00	103,785.00			103,785.00	
3700-440-0446-0000 GENERAL CAPITAL	200,000.00	200,000.00	49,506.10		150,493.90	24.8%
3700-440-0447-0000 POLICE CONSOLE	91,759.00	91,759.00	91,759.32		-0.32	100.0%
Department Total 3700	649,580.00	649,580.00	347,162.47		302,417.53	53.4%
HIGHWAY DEPARTMENT 4100						
4100-110-0110-0000 STREET COMMISSIONER WAGES	90,891.00	90,891.00	50,689.10		40,201.90	55.8%
4100-110-0112-0000 MAINTAINER II WAGES	396,541.00	396,541.00	225,978.65		170,562.35	57.0%
4100-110-0113-0000 MAINTAINER III WAGES	213,594.00	213,594.00	109,582.36		104,011.64	51.3%
4100-110-0114-0000 MAINTAINER IV WAGES	218,902.00	218,902.00	125,245.28		93,656.72	57.2%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4100-110-0115-0000 MAINTAINER V WAGES	85,178.00	85,178.00	64,585.02		20,592.98	75.8%
4100-110-0116-0000 SUMMER/FALL TEMPORARY HELP	18,000.00	18,000.00	6,810.00		11,190.00	37.8%
4100-110-0118-0000 CONTRACTED SEASONAL	9,000.00	9,000.00			9,000.00	
4100-120-0120-0000 OVERTIME WAGES	30,000.00	30,000.00	17,992.41		12,007.59	60.0%
4100-120-0121-0000 OVERTIME SPECIAL STORM WAGES	67,000.00	67,000.00	18,192.20		48,807.80	27.2%
4100-120-0122-0000 OVERTIME PICNIC GROVE WAGES	5,400.00	5,400.00	2,641.37		2,758.63	48.9%
4100-160-0160-0000 VEHICLE ALLOWANCE	3,500.00	3,500.00	2,041.69	1,458.31		100.0%
4100-210-0211-0000 POLICE SERVICES	9,000.00	9,000.00	417.48	8,582.52		100.0%
4100-230-0231-0000 EVERSOURCE	11,700.00	11,700.00	3,329.70	4,677.73	3,692.57	68.4%
4100-230-0232-0000 WATER CO.	3,000.00	3,000.00	809.39	2,656.42	-465.81	115.5%
4100-270-0270-0000 SPECIAL STORMS	27,000.00	27,000.00			27,000.00	
4100-280-0280-0000 TRAINING AND EDUCATION	2,466.00	2,466.00	725.00		1,741.00	29.4%
4100-310-0310-0000 ADMINISTRATION SUPPLIES	3,000.00	3,000.00	1,489.21	1,000.88	509.91	83.0%
4100-330-0330-0000 GARAGE MAINTENANCE	11,250.00	11,250.00	3,385.91	3,161.70	4,702.39	58.2%
4100-330-0331-0000 MOTORIZED EQUIPMENT MAINTENANCE	60,000.00	60,000.00	17,994.54	39,003.83	3,001.63	95.0%
4100-330-0332-0000 TIRES	6,300.00	6,300.00	3,567.04	2,732.96		100.0%
4100-340-0340-0000 PICNIC GROVE MAINTENANCE	4,230.00	4,230.00	400.00		3,830.00	9.5%
4100-350-0350-0000 CLOTHING ALLOWANCE	7,300.00	7,300.00	7,909.00		-609.00	108.3%
4100-380-0380-0000 GENERAL SUPPLIES	20,000.00	20,000.00	10,121.79	9,368.58	509.63	97.5%
4100-380-0381-0000 STREET MARKING	9,000.00	9,000.00	1,398.84		7,601.16	15.5%
4100-380-0382-0000 STREET SIGNS	4,000.00	4,000.00	1,860.00		2,140.00	46.5%
4100-380-0387-0000 CARE OF TREES-PLANTING AREAS	25,000.00	25,000.00	7,418.48	15,240.00	2,341.52	90.6%
4100-380-0388-0000 SIDEWALK REPAIRS	11,700.00	11,700.00			11,700.00	
4100-380-0390-0000 SAFETY & STORM WATER PROJECTS	25,000.00	25,000.00	5,111.65	9,978.35	9,910.00	60.4%
4100-390-0390-0000 CRACK SEALING-PAVING PATCH	27,000.00	27,000.00	3,127.78	7,121.22	16,751.00	38.0%
4100-440-0441-0000 STREET SWEEPER	10,000.00	10,000.00	2,837.50	1,162.50	6,000.00	40.0%
4100-460-0460-0000 TOWN AID	264,819.00	264,819.00	40,127.74		224,691.26	15.2%
4100-460-0464-0000 SAND & SALT	45,000.00	45,000.00	29,992.74	15,007.26		100.0%
4100-470-0473-0000 DRUG & ALCOHOL TESTING	2,700.00	2,700.00	1,536.50	963.50	200.00	92.6%
4100-470-0474-0000 MAIN ST DECORATIVE LIGHTING	5,000.00	5,000.00	2,758.32	2,004.77	236.91	95.3%
4100-480-0488-0000 MAINTENANCE OF RIVERWALK	4,500.00	4,500.00	1,415.36	1,554.64	1,530.00	66.0%
Department Total 4100	1,736,971.00	1,736,971.00	771,492.05	125,675.17	839,803.78	51.7%
CITY ELECTRICITY 4200						
4200-230-0230-0000 POLICE TRAFFIC LIGHTS	11,000.00	11,000.00	2,801.84	8,198.16		100.0%
4200-230-0231-0000 POLICE DEPARTMENT	29,000.00	29,000.00	6,764.47	22,235.53		100.0%
4200-230-0232-0000 FIRE DEPARTMENT	39,000.00	39,000.00	10,524.42	28,475.58		100.0%
4200-230-0233-0000 CIVIL DEFENSE	2,250.00	2,250.00	818.77	1,431.23		100.0%



City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4200-230-0234-0000 HIGHWAY DEPARTMENT	13,500.00	13,500.00	2,639.92	10,860.08		100.0%
4200-230-0235-0000 STREET LIGHTS ELECTRICITY	232,000.00	232,000.00	58,842.19	151,589.18	21,568.63	90.7%
4200-230-0236-0000 SANITATION	3,250.00	3,250.00	1,763.24	1,140.50	346.26	89.3%
4200-230-0237-0000 PARKS & RECREATION	16,200.00	16,200.00	2,722.23	13,822.77	-345.00	102.1%
4200-230-0238-0000 NEW CITY HALL	35,000.00	35,000.00	19,031.77	14,258.23	1,710.00	95.1%
4200-230-0239-0000 PAYDEN FIELD HOUSE	22,000.00	22,000.00	12,490.47	9,509.53		100.0%
4200-240-0240-0000 PUBLIC LIBRARY	31,000.00	31,000.00	2,469.99	25,030.01	3,500.00	88.7%
4200-240-0242-0000 OPERA HOUSE	900.00	900.00	499.05	400.95		100.0%
4200-240-0244-0000 OLD CITY HALL	35,000.00	35,000.00	11,945.58	22,830.29	224.13	99.4%
Department Total 4200	470,100.00	470,100.00	133,313.94	309,782.04	27,004.02	94.3%
SANITATION 4300						
4300-230-0232-0000 WATER CO.	450.00	450.00	157.81	292.19		100.0%
4300-270-0271-0000 MONITORING WELLS	24,000.00	24,000.00	6,320.18	17,679.82		100.0%
4300-270-0272-0000 REFUSE COLLECTION	1,137,727.00	1,137,727.00	664,858.95	474,899.25	-2,031.20	100.2%
4300-330-0330-0000 WOOD CHIPPER	800.00	800.00			800.00	
4300-330-0332-0000 LANDFILL SCALE	1,000.00	1,000.00	350.00		650.00	35.0%
4300-330-0335-0000 RECYCLING COLLECTION & DISPOSAL	127,969.00	127,969.00	76,140.96	54,386.40	-2,558.36	102.0%
4300-380-0380-0000 SUPPLIES	900.00	900.00	450.00	450.00		100.0%
4300-380-0384-0000 PERMIT FEE	800.00	800.00	800.00			100.0%
4300-390-0391-0000 RECYCLING BINS	3,000.00	3,000.00	3,000.00			100.0%
4300-390-0392-0000 LANDFILL CAP MAINTENANCE	3,000.00	3,000.00			3,000.00	
4300-470-0477-0000 HOME HAZARDOUS WASTE COLLECTION	6,500.00	6,500.00	2,860.08	3,639.92		100.0%
Department Total 4300	1,306,146.00	1,306,146.00	754,937.98	551,347.58	-139.56	100.0%
PARKS, RECREATION, COMMUNITY CT 5100						
5100-110-0110-0000 PARKS DIRECTOR WAGES	24,000.00	24,000.00	12,000.00		12,000.00	50.0%
5100-110-0111-0000 SUPERVISORS	72,964.00	72,964.00	36,288.17		36,675.83	49.7%
5100-110-0112-0000 ATTENDANTS	14,872.00	14,872.00	9,082.30		5,789.70	61.1%
5100-110-0114-0000 LIFEGUARDS	6,825.00	6,825.00			6,825.00	
5100-110-0115-0000 BLDG MAINTENANCE WAGES	15,912.00	15,912.00	9,048.00		6,864.00	56.9%
5100-140-0141-0000 PLAYGROUND WAGES	9,300.00	9,300.00	2,525.00		6,775.00	27.2%
5100-270-0278-0000 WITEK PARK MAINTENANCE	9,000.00	9,000.00	3,985.00		5,015.00	44.3%
5100-330-0330-0000 EQUIPMENT MAINTANENCE	20,000.00	20,000.00	10,360.37		9,639.63	51.8%
5100-330-0331-0000 BLDG & FIELD SUPPLIES	19,000.00	19,000.00	8,151.68		10,848.32	42.9%
5100-330-0332-0000 OFFICE SUPPLIES	4,100.00	4,100.00	1,044.17		3,055.83	25.5%
5100-330-0333-0000 RECREATION EQUIPMENT	3,950.00	3,950.00	1,020.00		2,930.00	25.8%
5100-390-0001-0000 DERBY COLT BASEBALL	1.00	1.00			1.00	
5100-390-0007-0000 GIRLS SOFTBALL	1.00	1.00			1.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
5100-390-0009-0000 SOCCER	3,000.00	3,000.00			3,000.00	
5100-390-0010-0000 LITTLE LEAGUE	8,000.00	8,000.00			8,000.00	
5100-390-0011-0000 POP WARNER	5,500.00	5,500.00	1,173.20		4,326.80	21.3%
5100-390-0012-0000 WRESTLING	1.00	1.00			1.00	
5100-390-0013-0000 PLAYGROUND SUPPLIES	2,000.00	2,000.00			2,000.00	
5100-390-0016-0000 GIRLS SOFTBALL 14-18	1,500.00	1,500.00			1,500.00	
5100-480-0484-0000 YOUTH BASKETBALL	7,000.00	7,000.00	2,788.60		4,211.40	39.8%
Department Total 5100	226,926.00	226,926.00	97,466.49		129,459.51	43.0%
PARKS, RECREATION, RYAN COMPLEX 5200						
5200-110-0110-0000 PAYDEN FIELDHOUSE CUSTODIAN SUPER	19,240.00	19,240.00	10,730.00		8,510.00	55.8%
5200-110-0111-0000 PAYDEN FIELDHOUSE CUSTODIAN	8,060.00	8,060.00	4,495.00		3,565.00	55.8%
5200-110-0112-0000 ATTENDANT	3,720.00	3,720.00	1,272.00		2,448.00	34.2%
5200-340-0340-0000 BOILER HVAC/PLUMBING	2,000.00	2,000.00	907.00		1,093.00	45.4%
5200-390-0001-0000 EXER WT RM Q MAINT	1,000.00	1,000.00			1,000.00	
5200-390-0003-0000 KITCH EQUIP	1,000.00	1,000.00			1,000.00	
5200-390-0006-0000 OFFICE SUPPLY PAYDEN FLDHS	754.00	754.00			754.00	
5200-390-0007-0000 GAS PAYDEN FLDHS	15,000.00	15,000.00	3,005.12		11,994.88	20.0%
5200-390-0008-0000 DOOR LOCKS	500.00	500.00	106.00		394.00	21.2%
5200-390-0009-0000 GROUNDS UPKEEP	1,800.00	1,800.00	1,090.00		710.00	60.6%
5200-390-0010-0000 STORAGE CONT UPKEEP	1,000.00	1,000.00			1,000.00	
5200-390-0011-0000 MISC BLDG CLEANING AND EQU	2,000.00	2,000.00	495.00		1,505.00	24.8%
5200-390-0012-0000 PAYMENT FOOTBALL REIMB DEEP	1.00	337,290.75	337,289.75		1.00	100.0%
5200-390-0013-0000 INTERNET/PHONE	4,525.00	4,525.00	3,890.81		634.19	86.0%
5200-390-0014-0000 PAYDEN FIRE AND BURGLAR	1,000.00	1,000.00	648.00		352.00	64.8%
5200-390-0020-0000 HVAC/MECH CONTRACTS	1,000.00	1,000.00	248.25		751.75	24.8%
5200-390-0030-0000 PAYDEN FIELDHOUSE WATER	2,500.00	2,500.00	980.42		1,519.58	39.2%
Department Total 5200	65,100.00	402,389.75	365,157.35		37,232.40	90.7%
HEALTH SERVICES 5400						
5400-270-0001-0000 GRIFFIN HOSPITAL	1,000.00	1,000.00			1,000.00	
5400-270-0002-0000 STORM AMBULANCE CORPS	100,000.00	100,000.00	75,000.00	25,000.00		100.0%
5400-270-0003-0000 VALLEY HEALTH DISTRICT	85,509.00	85,509.00	64,131.96	21,377.04		100.0%
5400-270-0005-0000 PARENT CHILD RESOURCES	8,000.00	8,000.00			8,000.00	
5400-270-0006-0000 VEMS	32,000.00	32,000.00	32,000.00			100.0%
5400-270-0007-0000 NORTHWEST CT C-MED	94,915.00	94,915.00	89,916.00	4,999.00		100.0%
5400-270-0008-0000 RAPE CRISIS	3,600.00	3,600.00			3,600.00	
5400-270-0010-0000 MENTAL HEALTH BD.	732.00	732.00			732.00	
5400-270-0013-0000 VSAAC	2,762.00	2,762.00			2,762.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description		Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
Department Total	5400	328,518.00	328,518.00	261,047.96	51,376.04	16,094.00	95.1%
LIBRARY 5500							
5500-110-0110-0000 LIBRARY DIRECTOR		69,993.00	69,993.00	23,599.27		46,393.73	33.7%
5500-110-0112-0000 ADULT CIRCULATION LIBRARIAN		43,591.00	43,591.00	25,139.42		18,451.58	57.7%
5500-110-0113-0000 CUSTODIAN		42,388.00	42,388.00	17,375.72		25,012.28	41.0%
5500-110-0114-0000 PART TIME ASSISTANTS		147,286.00	147,286.00	79,912.61		67,373.39	54.3%
5500-110-0115-0000 CHILDRENS LIBRARIAN		55,214.00	55,214.00	33,701.06		21,512.94	61.0%
5500-110-0116-0000 EXTRA COVERAGE HOURS		11,570.00	11,570.00	3,078.74		8,491.26	26.6%
5500-150-0151-0000 DUES		2,500.00	2,500.00	1,440.00		1,060.00	57.6%
5500-150-0155-0000 STAFF DEVELOPMENT		500.00	500.00			500.00	
5500-160-0160-0000 MATERIALS-ADULT		23,000.00	23,000.00	18,214.79	5,189.01	-403.80	101.8%
5500-160-0161-0000 MATERIALS-CHILDREN		15,000.00	15,000.00	5,064.75	3,936.21	5,999.04	60.0%
5500-170-0170-0000 PROGRAMS-ADULT		3,000.00	3,000.00	1,783.49		1,216.51	59.4%
5500-170-0171-0000 PROGRAMS-CHILDREN		3,000.00	3,000.00	735.49		2,264.51	24.5%
5500-180-0180-0000 EQUIPMENT		7,500.00	7,500.00	4,141.67		3,358.33	55.2%
5500-180-0181-0000 FURNITURE		1,000.00	1,000.00	880.52		119.48	88.1%
5500-220-0220-0000 UTILITIES		10,500.00	10,500.00	6,102.98	1,240.57	3,156.45	69.9%
5500-220-0221-0000 CEN FIBER CONNECTION		4,000.00	4,000.00			4,000.00	
5500-270-0270-0000 MISCELLANEOUS		1,900.00	1,900.00	403.00		1,497.00	21.2%
5500-280-0280-0000 PRESERVATION		2,200.00	2,200.00	1,102.75		1,097.25	50.1%
5500-330-0330-0000 SUPPLIES		9,000.00	9,000.00	1,078.48		7,921.52	12.0%
5500-350-0350-0000 REPAIRS & MAINTENANCE		27,800.00	27,800.00	13,864.33	1,285.00	12,650.67	54.5%
5500-360-0360-0000 GRANTS		38,395.00	38,395.00			38,395.00	
5500-450-0451-0000 DERBY PUBLIC LIBRARY BIBLIOMATION		50,500.00	50,500.00	45,339.97	3,660.03	1,500.00	97.0%
Department Total	5500	569,837.00	569,837.00	282,959.04	15,310.82	271,567.14	52.3%
CEMETERY 5600							
5600-110-0110-0000 CARETAKER OF GRAVES		600.00	600.00			600.00	
Department Total	5600	600.00	600.00			600.00	
BUILDING INSPECTOR 6100							
6100-110-0115-0000 PART-TIME SECRETARY		23,686.00	23,686.00	12,845.13		10,840.87	54.2%
6100-110-0116-0000 TEMPORARY BUILDING INSPECTOR		100.00	100.00			100.00	
6100-110-0117-0000 ASSISTANT BUILDING OFFICIAL		1.00	1.00			1.00	
6100-110-0121-0000 ZEO/WO PT		30,000.00	30,000.00	16,153.76		13,846.24	53.8%
6100-120-0120-0000 PART TIME BLIGHT OFFICERS		11,104.00	11,104.00	7,362.08		3,741.92	66.3%
6100-150-0150-0000 PETTY CASH		200.00	200.00			200.00	
6100-160-0168-0000 BLIGHT OFFICERS VEH ALLOW		3,000.00	3,000.00	1,575.00	1,350.00	75.00	97.5%
6100-280-0280-0000 EDUCATION		2,000.00	2,000.00			2,000.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6100-310-0310-0000 SUPPLIES	2,000.00	2,000.00	754.43		1,245.57	37.7%
6100-390-0390-0000 STATIONARY, FORMS, ETC.	2,000.00	2,000.00	162.00	255.00	1,583.00	20.9%
6100-390-0391-0000 OUTSOURCED BUILDING OFFICIAL		60,000.00	60,000.00			100.0%
6100-470-0470-0000 UNIFORM RELOCATION ACT	10,000.00	10,000.00			10,000.00	
6100-480-0480-0000 ST OF CT PERMIT FEES	4,500.00	4,500.00	1,157.53		3,342.47	25.7%
6100-480-0484-0000 EDUCATION SEMINARS	3,000.00	3,000.00			3,000.00	
Department Total 6100	91,591.00	151,591.00	100,009.93	1,605.00	49,976.07	67.0%
COMMUNITY DEVELOPMENT 6300						
6300-110-0113-0000 ECONOMIC DEV. LIAISON	30,000.00	30,000.00	16,730.68		13,269.32	55.8%
6300-240-0240-0000 MEMBERSHIP/CONFERENCES	1,000.00	1,000.00	1,000.00			100.0%
6300-240-0246-0000 MATCHING GRANT ALLO	75,000.00	75,000.00	62,084.50		12,915.50	82.8%
6300-240-0248-0000 OFFICE SUPPLIES	150.00	150.00			150.00	
6300-390-0392-0000 CITY WIDE PROPERTY	10,000.00	349,227.29	78,190.37		271,036.92	22.4%
Department Total 6300	116,150.00	455,377.29	158,005.55		297,371.74	34.7%
FLOOD CONTROL 6400						
6400-110-0110-0000 FLOOD CONTROL DIRECTOR WAGES			275.00		-275.00	
6400-330-0330-0000 MAINTENANCE SUPPLIES	2,500.00	2,500.00	988.00		1,512.00	39.5%
6400-330-0331-0000 MAINTENANCE OF SLOPES	7,000.00	7,000.00	4,499.96	790.87	1,709.17	75.6%
Department Total 6400	9,500.00	9,500.00	5,762.96	790.87	2,946.17	69.0%
PLANNING & ZONING COMMISSION 6500						
6500-150-0154-0000 PLANNING/ZONING CONSULTANT	100.00	100.00			100.00	
Department Total 6500	100.00	100.00			100.00	
INLAND WETLAND COMMISSION 6510						
6510-310-0310-0000 SUPPLIES/MEMBERSHIP FEES	90.00	90.00			90.00	
6510-350-0350-0000 TRAINING EXPENSES	100.00	100.00			100.00	
Department Total 6510	190.00	190.00			190.00	
SENIOR CENTER 6800						
6800-110-0110-0000 EXECUTIVE DIRECTOR	51,640.00	51,640.00	28,802.80		22,837.20	55.8%
6800-110-0111-0000 ASST. EXEC. DIRECTOR	45,900.00	45,900.00	25,601.20		20,298.80	55.8%
6800-110-0114-0000 KITCHEN MANAGER	5,408.00	5,408.00			5,408.00	
6800-110-0117-0000 CUSTODIAN WAGES	24,218.00	24,218.00	9,997.24		14,220.76	41.3%
6800-210-0210-0000 TELEPHONES	2,700.00	2,700.00	1,486.00		1,214.00	55.0%
6800-230-0230-0000 ELECTRICITY	13,000.00	13,000.00	5,053.32	521.06	7,425.62	42.9%
6800-230-0231-0000 GAS	9,500.00	9,500.00	5,236.11	328.26	3,935.63	58.6%
6800-230-0232-0000 WATER	900.00	900.00	248.34		651.66	27.6%
6800-250-0250-0000 TRANSPORTATION	11,000.00	11,000.00	240.00		10,760.00	2.2%
6800-280-0280-0000 POSTAGE	3,000.00	3,000.00	1,000.00		2,000.00	33.3%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6800-330-0336-0000 CONTRACTS	3,192.00	3,192.00	1,596.84		1,595.16	50.0%
6800-390-0390-0000 OFFICE EXPENSES	5,352.00	5,352.00	2,641.23	372.87	2,337.90	56.3%
6800-460-0460-0000 BUILDING OPERATIONS	15,790.00	15,790.00	3,689.09	176.54	11,924.37	24.5%
6800-480-0480-0000 INSTRUCTORS	29,120.00	29,120.00	10,765.00		18,355.00	37.0%
Department Total      6800	220,720.00	220,720.00	96,357.17	1,398.73	122,964.10	44.3%
PARKING DIVISION 6900						
6900-110-0110-0000 PARKING DIVISION WAGES	30,160.00	30,160.00	10,440.00		19,720.00	34.6%
6900-150-0154-0000 ALARM MONITORING	250.00	250.00			250.00	
6900-150-0155-0000 MISC/COURIER/CC FEES	850.00	850.00	932.44		-82.44	109.7%
6900-210-0210-0000 TELEPHONES	750.00	750.00	236.92		513.08	31.6%
6900-220-0220-0000 GAS & ELECTRIC	40,000.00	40,000.00	10,232.68		29,767.32	25.6%
6900-270-0270-0000 POSTAGE AND DELIVERY	150.00	150.00			150.00	
6900-330-0330-0000 WATER	1,100.00	1,100.00	810.10		289.90	73.6%
6900-390-0390-0000 OFFICE SUPPLIES	100.00	100.00	583.32		-483.32	583.3%
6900-440-0440-0000 UNIFORM EXPENSE	200.00	200.00			200.00	
6900-460-0460-0000 ELEVATOR MAINTENANCE	3,300.00	3,300.00	1,859.04		1,440.96	56.3%
6900-460-0461-0000 PROPERTY MAINTENANCE	3,000.00	3,000.00	2,833.20		166.80	94.4%
6900-460-0463-0000 PARKING TICKET EXPENSE	10,000.00	10,000.00	6,625.00		3,375.00	66.3%
6900-480-0481-0000 EQUIPMENT	25,000.00	25,000.00	10,759.87		14,240.13	43.0%
Department Total      6900	114,860.00	114,860.00	45,312.57		69,547.43	39.5%
BONDED INDEBTEDNESS 7100						
7100-500-0500-0000 PRINCIPAL & INTEREST	1,976,764.00	1,976,764.00	1,388,919.38		587,844.62	70.3%
7100-500-0510-0000 TD BANK	345,559.00	345,559.00			345,559.00	
7100-600-0205-0000 SEWER 2015	1,506,675.00	1,506,675.00	1,160,837.50		345,837.50	77.0%
Department Total      7100	3,828,998.00	3,828,998.00	2,549,756.88		1,279,241.12	66.6%
LOCIP FUNDS 7200						
7200-100-0100-0000 LOCIP	109,000.00	109,000.00			109,000.00	
Department Total      7200	109,000.00	109,000.00			109,000.00	
CITY HALL MAINTENANCE 8100						
8100-110-0110-0000 FULL TIME JANITOR WAGES	48,443.00	48,443.00	27,272.59		21,170.41	56.3%
8100-110-0112-0000 EMPLOYEE COMMITTEE SECRETARIES	12,000.00	12,000.00	625.00		11,375.00	5.2%
8100-150-0151-0000 CITY AUDIT	56,000.00	56,000.00	32,370.03		23,629.97	57.8%
8100-160-0161-0000 COMMISS/COMMITT SECRETARY SERVICE	5,000.00	5,000.00	3,100.00	2,900.00	-1,000.00	120.0%
8100-210-0210-0000 TELEPHONES	51,000.00	51,000.00	24,186.76	2,678.55	24,134.69	52.7%
8100-210-0211-0000 POSTAGE	20,000.00	20,000.00	6,435.65	282.06	13,282.29	33.6%
8100-210-0213-0000 MOBILE PHONES	5,000.00	5,000.00	2,505.01		2,494.99	50.1%
8100-230-0232-0000 WATER NEW CH - OLD CH	5,500.00	5,500.00	2,400.54	97.21	3,002.25	45.4%

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
8100-230-0233-0000 GAS/OIL NEW CITY HALL	16,000.00	16,000.00	9,489.76		6,510.24	59.3%
8100-230-0234-0000 GAS/OIL OLD CITY HALL	30,750.00	30,750.00	6,188.82		24,561.18	20.1%
8100-270-0270-0000 MILEAGE REIMB	3,000.00	3,000.00			3,000.00	
8100-270-0277-0000 NOTICES & PUBLICATIONS	18,000.00	18,000.00	4,581.78	11,792.35	1,625.87	91.0%
8100-340-0340-0000 NEW CITY HALL REPAIRS	15,000.00	15,000.00	4,385.35	37.66	10,576.99	29.5%
8100-390-0390-0000 SUPPLIES	7,200.00	7,200.00	665.69	640.22	5,894.09	18.1%
8100-450-0456-0000 COPY MACHINES LEASE	12,617.00	12,617.00	6,001.46	2,209.24	4,406.30	65.1%
Department Total 8100	305,510.00	305,510.00	130,208.44	20,637.29	154,664.27	49.4%
CITY WIDE AGENCIES 8200						
8200-250-0259-0000 CHAMPION RINGS	3,000.00	3,000.00	3,000.00			100.0%
8200-380-0387-0000 RAILROAD LICENSE AGREEMENT	841.00	841.00			841.00	
8200-390-0001-0000 BOARD OF TAX REVIEW	600.00	600.00			600.00	
8200-390-0003-0000 CITY WPCA BILLS	48,000.00	48,000.00	21,650.38		26,349.62	45.1%
8200-390-0004-0000 MEMORIAL DAY PARADE	8,000.00	8,000.00			8,000.00	
8200-390-0005-0000 NAUGATUCK VALLEY COG	7,147.00	7,147.00	7,647.00		-500.00	107.0%
8200-390-0008-0000 VETERANS MEMORIAL BUILDING	5,500.00	5,500.00	5,000.00		500.00	90.9%
8200-390-0009-0000 SOIL WATER CONSERVATION	1,500.00	1,500.00	1,500.00			100.0%
8200-390-0011-0000 BOYS AND GIRLS CLUB	15,000.00	15,000.00	10,000.00		5,000.00	66.7%
8200-390-0012-0000 HISTORICAL SOCIETY	10,000.00	10,000.00	10,000.00			100.0%
8200-390-0013-0000 LAKE HOUSATONIC AUTHORITY	12,707.00	12,707.00	12,707.00			100.0%
8200-390-0014-0000 METRO NORTH AUTHORITY	1,864.00	1,864.00	21.00		1,843.00	1.1%
8200-390-0016-0000 HOUSATONIC VALLEY ASSOCIATION	450.00	450.00			450.00	
8200-390-0020-0000 THE UMBRELLA	7,000.00	7,000.00			7,000.00	
8200-390-0024-0000 CULTURAL EVENTS	10,800.00	10,800.00	7,000.00		3,800.00	64.8%
8200-390-0025-0000 VALLEY TRANSIT SUBSIDY	11,000.00	11,000.00			11,000.00	
8200-390-0031-0000 TEAM	5,500.00	5,500.00	5,500.00			100.0%
8200-390-0390-0000 CITY OWNED PROPERTIES	15,000.00	15,000.00	7,752.65		7,247.35	51.7%
8200-390-0391-0000 COVID CRF		112,126.94	111,860.71	1,354.49	-1,088.26	101.0%
8200-390-0398-0000 FIREWORKS EVENT	1.00	1.00			1.00	
8200-390-0399-0000 WPCA SHARE OF HOUSING PILOT	8,416.00	8,416.00			8,416.00	
8200-390-0400-0000 ANIMAL CONTROL	54,500.00	54,500.00	52,500.00		2,000.00	96.3%
8200-480-0481-0000 HOUS COUNCIL BOY SCOUTS	6,500.00	6,500.00	6,500.00			100.0%
8200-480-0482-0000 NAUG VALLEY BROWNFIELDS PILOT	1,000.00	1,000.00	1,000.00			100.0%
8200-480-0484-0000 VALLEY ARTS COUNCIL	1,000.00	1,000.00	1,000.00			100.0%
8200-480-0491-0000 TROOP 3 BOY SCOUTS	7,000.00	7,000.00			7,000.00	
8200-490-0497-0000 DERBY NECK LIBRARY	500.00	500.00			500.00	
8200-490-0502-0000 BLIGHT & DENSITY REDUCTION FUND	5,001.00	5,001.00			5,001.00	

City Of Derby  
APPROPRIATION SUMMARY

Date Range:  
7/01/2021  
2/05/2022

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
8200-490-0503-0000 CIVIL WAR MEMORIAL	1,000.00	1,000.00			1,000.00	
8200-490-0504-0000 CT CONF MUNICIPALITIES	8,406.00	8,406.00	8,406.00			100.0%
Department Total      8200	257,233.00	369,359.94	273,044.74	1,354.49	94,960.71	74.3%
CITY WIDE FUEL 8300						
8300-370-0370-0000 GASOLINE CITY APPROPRIATION	150,000.00	150,000.00	66,522.14		83,477.86	44.3%
Department Total      8300	150,000.00	150,000.00	66,522.14		83,477.86	44.3%
BUDGET WORKING BALANCE 8400						
8400-390-0390-0000 WORKING BALANCE	60,000.00	3,102.92			3,102.92	
8400-390-0391-0000 SPECIAL WORKING BALANCE	205,000.00	177,000.00			177,000.00	
8400-390-0392-0000 FB REPLENISHMENT	200,000.00	200,000.00			200,000.00	
Department Total      8400	465,000.00	380,102.92			380,102.92	
CITY ENGINEER 8600						
8600-150-0151-0000 CITY ENGINEER SERVICES	32,000.00	32,000.00	11,008.75		20,991.25	34.4%
8600-150-0160-0000 COM DEV ENGINEER SERVICES	1,000.00	1,000.00			1,000.00	
8600-150-0161-0000 PZC ENGINEER SERVICES	30,000.00	30,000.00	13,103.03	11,546.94	5,350.03	82.2%
8600-150-0162-0000 IW ENGINEER SERVICES	4,000.00	4,000.00			4,000.00	
8600-240-0248-0000 STORM WATER DISCHARGE PERMIT	50,000.00	50,000.00	9,973.47	40,026.53		100.0%
Department Total      8600	117,000.00	117,000.00	34,085.25	51,573.47	31,341.28	73.2%
BOARD OF EDUCATION 9100						
9100-100-0100-0000 MBR FOR BOE OP BUDGET	12,210,917.00	12,210,917.00	10,290,670.80		1,920,246.20	84.3%
9100-460-0469-0000 STATE FOR BOE OP BUDGET	6,865,690.00	6,865,690.00			6,865,690.00	
Department Total      9100	19,076,607.00	19,076,607.00	10,290,670.80		8,785,936.20	53.9%
YOUTH SERVICE BUREAU 9200						
9200-110-0110-0000 YOUTH OFFICER WAGES	29,131.00	29,131.00	16,246.09		12,884.91	55.8%
9200-390-0390-0000 SUPPLIES	1,000.00	1,000.00	731.26		268.74	73.1%
9200-460-0460-0000 MENTAL HEALTH	12,344.00	12,344.00	1,000.00		11,344.00	8.1%
9200-460-0468-0000 YOUTH SERVICE PROGRAMS	24,290.00	31,392.79	1,391.96		30,000.83	4.4%
Department Total      9200	66,765.00	73,867.79	19,369.31		54,498.48	26.2%
MISC GRANTS EXPENDITURES 9900						
9900-480-0483-0000 SPECIAL EDUCATION	550,000.00	550,000.00			550,000.00	
Department Total      9900	550,000.00	550,000.00			550,000.00	
APPROPRIATION TOTAL	47,327,577.00	48,291,231.42	27,936,123.96	1,366,447.77	18,988,659.69	60.7%

From Year: 2006 To 2020

Types: MPRSX

City Of Derby  
**Balance Sheet Summary by Year**

Date Range:

7/01/2021 -

1/31/2022

		<u>Original</u> <u>Balance</u>	<u>Starting</u> <u>Balance</u>	<u>C/C</u> <u>Additions</u>	<u>C/C</u> <u>Reductions</u>	<u>Payments</u>	<u>Refunds</u>	<u>Ending</u> <u>Balance</u>	<u>Interest</u>	<u>Fees</u>	<u>Liens</u>	<u>Coll. %</u>
M	2006	1,538,757.70	29,335.77	0.00	133.87	0.00	0.00	29,201.90	0.00	0.00	0.00	98.10
P	2006	1,024,211.81	8,803.25	0.00	0.00	0.00	0.00	8,803.25	0.00	0.00	0.00	99.14
R	2006	20,201,975.92	5,168.39	0.00	0.00	0.00	0.00	5,168.39	0.00	0.00	0.00	99.97
S	2006	216,087.99	5,521.08	0.00	0.00	0.00	0.00	5,521.08	0.00	0.00	0.00	97.44
X	2006	3,666.30	-15.27	0.00	0.00	0.00	0.00	-15.27	0.00	0.00	0.00	100.42
	<b>2006</b>	22,984,699.72	48,813.22	0.00	133.87	0.00	0.00	48,679.35	0.00	0.00	0.00	99.79
M	2007	1,605,734.97	26,024.19	0.00	181.37	0.00	0.00	25,842.82	0.00	0.00	0.00	98.39
P	2007	1,033,545.14	9,457.84	0.00	0.00	0.00	0.00	9,457.84	0.00	0.00	0.00	99.08
R	2007	21,067,491.59	7,632.00	0.00	0.00	0.00	0.00	7,632.00	0.00	0.00	0.00	99.96
S	2007	204,678.90	2,839.51	0.00	0.00	56.87	0.00	2,782.64	130.52	0.00	0.00	98.64
X	2007	1,312.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>2007</b>	23,912,763.10	45,953.54	0.00	181.37	56.87	0.00	45,715.30	130.52	0.00	0.00	99.81
M	2008	1,524,526.28	22,999.71	0.00	122.23	177.40	0.00	22,700.08	391.17	0.00	0.00	98.51
P	2008	1,015,141.20	13,162.46	0.00	0.00	0.00	0.00	13,162.46	-22.67	0.00	0.00	98.70
R	2008	21,248,794.97	5,039.73	0.00	0.00	0.00	0.00	5,039.73	0.00	0.00	0.00	99.98
S	2008	170,462.51	3,637.39	0.00	0.00	0.00	0.00	3,637.39	0.00	0.00	0.00	97.87
	<b>2008</b>	23,958,924.96	44,839.29	0.00	122.23	177.40	0.00	44,539.66	368.50	0.00	0.00	99.81
M	2009	1,574,690.60	23,350.13	0.00	0.00	86.20	0.00	23,263.93	141.49	0.00	0.00	98.52
P	2009	1,129,448.49	12,439.01	0.00	0.00	1,092.44	0.00	11,346.57	1,579.93	0.00	0.00	99.00
R	2009	22,064,918.86	7,148.78	0.00	0.00	0.00	0.00	7,148.78	0.00	0.00	0.00	99.97
S	2009	183,667.17	6,929.19	0.00	0.00	26.63	0.00	6,902.56	52.73	0.00	0.00	96.24
	<b>2009</b>	24,952,725.12	49,867.11	0.00	0.00	1,205.27	0.00	48,661.84	1,774.15	0.00	0.00	99.80
M	2010	1,661,202.07	29,814.24	0.00	0.00	59.99	0.00	29,754.25	113.38	0.00	0.00	98.21
P	2010	1,210,429.59	12,012.40	0.00	0.00	952.52	0.00	11,059.88	1,328.77	0.00	0.00	99.09
R	2010	22,455,347.94	5,192.65	0.00	0.00	0.00	0.00	5,192.65	0.00	0.00	0.00	99.98
S	2010	191,418.66	3,770.42	0.00	0.00	37.72	0.00	3,732.70	67.90	0.00	0.00	98.05
	<b>2010</b>	25,518,398.26	50,789.71	0.00	0.00	1,050.23	0.00	49,739.48	1,510.05	0.00	0.00	99.81
M	2011	2,199,757.63	38,279.07	0.00	0.00	264.13	0.00	38,014.94	451.66	0.00	0.00	98.27
P	2011	1,490,619.82	14,906.54	0.00	0.00	0.00	0.00	14,906.54	-994.08	0.00	0.00	99.00
R	2011	22,641,949.67	-12,161.41	0.00	0.00	0.00	0.00	-12,161.41	0.00	0.00	0.00	100.05
S	2011	306,765.87	5,113.94	0.00	0.00	0.00	0.00	5,113.94	0.00	0.00	0.00	98.33
X	2011	1,031.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>2011</b>	26,640,124.52	46,138.14	0.00	0.00	264.13	0.00	45,874.01	-542.42	0.00	0.00	99.83
M	2012	2,195,269.44	33,544.41	0.00	619.51	-4.17	0.00	32,929.07	0.00	0.00	0.00	98.50
P	2012	1,455,577.75	10,594.02	0.00	0.00	0.00	0.00	10,594.02	-424.55	0.00	0.00	99.27
R	2012	22,522,408.00	-5,865.76	0.00	0.00	173.18	0.00	-6,038.94	109.10	0.00	24.00	100.03
S	2012	304,213.83	5,232.33	0.00	0.00	124.82	0.00	5,107.51	177.87	0.00	0.00	98.32
	<b>2012</b>	26,477,469.02	43,505.00	0.00	619.51	293.83	0.00	42,591.66	-137.58	0.00	24.00	99.84



From Year: 2006 To 2020

Types: MPRSX

City Of Derby  
**Balance Sheet Summary by Year**

Date Range:

7/01/2021 -

1/31/2022

		<u>Original</u> <u>Balance</u>	<u>Starting</u> <u>Balance</u>	<u>C/C</u> <u>Additions</u>	<u>C/C</u> <u>Reductions</u>	<u>Payments</u>	<u>Refunds</u>	<u>Ending</u> <u>Balance</u>	<u>Interest</u>	<u>Fees</u>	<u>Liens</u>	<u>Coll. %</u>
M	2013	2,285,648.35	38,508.21	0.00	588.28	925.69	0.00	36,994.24	1,202.96	0.00	0.00	98.38
P	2013	1,519,909.79	19,159.23	0.00	0.00	0.00	0.00	19,159.23	0.00	0.00	0.00	98.74
R	2013	22,774,998.48	2,003.95	0.00	0.00	1,581.14	0.00	422.81	1,328.15	0.00	24.00	100.00
S	2013	342,581.32	9,381.11	0.00	0.00	309.97	0.00	9,071.14	373.06	0.00	0.00	97.35
X	2013	3,387.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>2013</b>	26,926,525.69	69,052.50	0.00	588.28	2,816.80	0.00	65,647.42	2,904.17	0.00	24.00	99.76
M	2014	2,297,778.53	42,250.61	0.00	531.46	1,471.21	0.00	40,247.94	1,616.30	0.00	0.00	98.25
P	2014	1,442,237.46	16,110.28	0.00	0.00	0.00	0.00	16,110.28	-346.58	0.00	0.00	98.88
R	2014	22,930,435.86	-4,623.31	0.00	0.00	735.53	0.00	-5,358.84	523.50	0.00	0.00	100.02
S	2014	334,626.39	9,850.97	0.00	0.00	378.96	0.00	9,472.01	411.09	0.00	0.00	97.17
X	2014	16,269.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>2014</b>	27,021,347.96	63,588.55	0.00	531.46	2,585.70	0.00	60,471.39	2,204.31	0.00	0.00	99.78
M	2015	2,545,269.17	46,337.53	0.00	0.00	1,568.53	0.00	44,769.00	1,341.60	0.00	0.00	98.24
P	2015	1,614,955.58	15,836.59	0.00	0.00	416.55	0.00	15,420.04	-216.60	0.00	0.00	99.05
R	2015	23,734,348.63	-20,334.78	0.00	0.00	2,064.18	0.00	-22,398.96	269.41	0.00	24.00	100.09
S	2015	422,261.66	13,900.48	0.00	0.00	0.00	0.00	13,900.48	0.00	0.00	0.00	96.71
X	2015	1,624.49	291.50	0.00	0.00	0.00	0.00	291.50	0.00	0.00	0.00	82.06
	<b>2015</b>	28,318,459.53	56,031.32	0.00	0.00	4,049.26	0.00	51,982.06	1,394.41	0.00	24.00	99.82
M	2016	2,685,410.02	64,885.33	372.84	0.00	2,255.61	0.00	63,002.56	1,276.24	0.00	0.00	97.65
P	2016	1,610,711.95	16,196.72	0.00	0.00	779.90	0.00	15,416.82	220.56	0.00	0.00	99.04
R	2016	23,682,714.40	7,860.21	0.00	0.00	4,831.10	0.00	3,029.11	4,219.36	0.00	72.00	99.99
S	2016	393,666.46	10,866.29	0.00	0.00	1,140.60	0.00	9,725.69	782.95	6.00	0.00	97.53
X	2016	50,297.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00
	<b>2016</b>	28,422,800.59	99,808.55	372.84	0.00	9,007.21	0.00	91,174.18	6,499.11	6.00	72.00	99.68
M	2017	2,791,686.18	84,570.90	0.00	0.00	5,728.13	0.00	78,842.77	2,851.09	0.00	0.00	97.18
P	2017	1,633,602.27	25,567.13	0.00	0.00	549.93	0.00	25,017.20	65.81	0.00	0.00	98.47
R	2017	23,730,722.33	9,191.82	0.00	0.00	5,890.19	-275.58	3,577.21	3,883.84	0.00	96.00	99.98
S	2017	408,558.90	17,758.99	0.00	0.00	1,812.08	0.00	15,946.91	926.63	0.00	0.00	96.10
	<b>2017</b>	28,564,569.68	137,088.84	0.00	0.00	13,980.33	-275.58	123,384.09	7,727.37	0.00	96.00	99.57
M	2018	3,057,406.07	155,615.48	764.13	642.46	22,781.62	0.00	132,955.53	7,873.81	0.00	0.00	95.65
P	2018	1,806,594.23	25,201.45	0.00	0.00	637.72	0.00	24,563.73	52.15	0.00	0.00	98.64
R	2018	25,307,902.13	-46,230.75	0.00	0.00	12,187.90	-31,056.62	-27,362.03	-5,438.99	0.00	0.00	100.11
S	2018	460,355.24	36,096.28	0.00	382.54	5,849.77	-979.46	30,843.43	1,887.78	0.00	0.00	93.30
	<b>2018</b>	30,632,257.67	170,682.46	764.13	1,025.00	41,457.01	-32,036.08	161,000.66	4,374.75	0.00	0.00	99.47
M	2019	3,354,837.68	357,818.22	1,632.80	8,447.45	107,861.19	-5,986.17	249,128.55	18,313.86	0.00	0.00	92.57
P	2019	2,199,981.11	70,227.81	0.00	109.67	21,308.51	0.00	48,809.63	4,298.04	0.00	0.00	97.78
R	2019	26,690,422.93	349,238.77	0.00	0.00	349,113.36	-13,187.01	13,312.42	54,096.26	0.00	1,872.00	99.95
S	2019	411,062.07	88,301.61	124.33	800.43	27,044.63	0.00	60,580.88	3,952.46	0.00	0.00	85.26

From Year: 2006 To 2020

Types: MPRSX

City Of Derby  
**Balance Sheet Summary by Year**

Date Range:  
 7/01/2021 -  
 1/31/2022

		<u>Original</u> <u>Balance</u>	<u>Starting</u> <u>Balance</u>	<u>C/C</u> <u>Additions</u>	<u>C/C</u> <u>Reductions</u>	<u>Payments</u>	<u>Refunds</u>	<u>Ending</u> <u>Balance</u>	<u>Interest</u>	<u>Fees</u>	<u>Liens</u>	<u>Coll. %</u>
	<b>2019</b>	32,656,303.79	865,586.41	1,757.13	9,357.55	505,327.69	-19,173.18	371,831.48	80,660.62	0.00	1,872.00	98.86
M	2020	3,001,068.10	3,001,068.10	25,749.10	54,228.02	2,240,632.76	-10,911.64	742,868.06	10,241.02	0.00	0.00	75.25
P	2020	1,998,290.24	1,998,290.24	0.00	1,912.63	1,912,935.06	0.00	83,442.55	2,100.83	20.00	0.00	95.82
R	2020	26,432,063.52	26,432,063.52	11,187.36	168,057.72	24,520,970.71	-14,991.23	1,769,213.68	20,341.43	40.00	0.00	93.31
S	2020	583,431.03	583,431.03	1,228.41	9,434.71	303,422.49	0.00	271,802.24	0.00	0.00	0.00	53.41
	<b>2020</b>	32,014,852.89	32,014,852.89	38,164.87	233,633.08	28,977,961.02	-25,902.87	2,867,326.53	32,683.28	60.00	0.00	91.04
<b>TOTALS</b>		409,002,222.50	33,806,597.53	41,058.97	246,192.35	29,560,232.75	-77,387.71	4,118,619.11	141,551.24	66.00	2,112.00	98.99

		Transfer															
		<u>Starting</u>	<u>C/C</u>	<u>C/C</u>				<u>to</u>	<u>Credit/Susp</u>	<u>Credit</u>	<u>Suspense</u>	<u>Suspense</u>		<u>Over</u>	<u>Total</u>	<u>Ending</u>	
		<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Payments</u>	<u>Interest</u>	<u>Fees</u>	<u>Liens</u>	<u>Suspense</u>	<u>C/C</u>	<u>Payments</u>	<u>Payments</u>	<u>Interest</u>	<u>Refunds</u>	<u>Payments</u>	<u>Collections</u>	<u>Balance</u>
M	2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-133.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
P	2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R	2006	5,238.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,238.87
S	2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X	2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2006	5,238.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-133.87	0.00	0.00	0.00	0.00	0.00	0.00	5,238.87
M	2007	110.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-181.37	0.00	0.00	0.00	0.00	0.00	0.00	110.47
P	2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
R	2007	6,456.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,456.66
S	2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	56.87	130.52	0.00	0.00	0.00	0.00
X	2007	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2007	6,567.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-181.37	0.00	56.87	130.52	0.00	0.00	0.00	6,567.13
M	2008	153.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-122.23	0.00	177.40	391.17	0.00	0.00	0.00	153.65
P	2008	0.00	0.00	0.00	0.00	-22.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-22.67	0.00
R	2008	6,456.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,456.66
S	2008	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2008	6,610.31	0.00	0.00	0.00	-22.67	0.00	0.00	0.00	-122.23	0.00	177.40	391.17	0.00	0.00	-22.67	6,610.31
M	2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.20	141.49	0.00	0.00	0.00	0.00
P	2009	0.00	0.00	0.00	0.00	-42.34	0.00	0.00	0.00	0.00	0.00	1,092.44	1,622.27	0.00	0.00	-42.34	0.00
R	2009	8,082.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,082.20
S	2009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.63	52.73	0.00	0.00	0.00	0.00
	2009	8,082.20	0.00	0.00	0.00	-42.34	0.00	0.00	0.00	0.00	0.00	1,205.27	1,816.49	0.00	0.00	-42.34	8,082.20
M	2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.99	113.38	0.00	0.00	0.00	0.00
P	2010	178.00	0.00	0.00	0.00	-85.72	0.00	0.00	0.00	0.00	0.00	952.52	1,414.49	0.00	0.00	-85.72	178.00
R	2010	11,465.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,465.80
S	2010	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.72	67.90	0.00	0.00	0.00	0.00
	2010	11,643.80	0.00	0.00	0.00	-85.72	0.00	0.00	0.00	0.00	0.00	1,050.23	1,595.77	0.00	0.00	-85.72	11,643.80
M	2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	264.13	451.66	0.00	0.00	0.00	0.00
P	2011	0.00	0.00	0.00	0.00	-994.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-994.08	0.00
R	2011	12,888.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,888.86
S	2011	25.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.38
X	2011	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2011	12,914.24	0.00	0.00	0.00	-994.08	0.00	0.00	0.00	0.00	0.00	264.13	451.66	0.00	0.00	-994.08	12,914.24
M	2012	57.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-619.51	-4.17	0.00	0.00	0.00	0.00	-4.17	57.25
P	2012	0.00	0.00	0.00	0.00	-424.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-424.55	0.00
R	2012	15,584.28	0.00	0.00	173.18	109.10	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.28	15,411.10
S	2012	102.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124.82	177.87	0.00	0.00	0.00	102.91
	2012	15,744.44	0.00	0.00	173.18	-315.45	0.00	24.00	0.00	-619.51	-4.17	124.82	177.87	0.00	0.00	-122.44	15,571.26
M	2013	3,544.30	0.00	0.00	331.67	431.66	0.00	0.00	0.00	-588.28	0.00	594.02	771.30	0.00	0.00	763.33	3,212.63
P	2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		<u>Starting</u>	<u>C/C</u>	<u>C/C</u>	<u>Payments</u>	<u>Interest</u>	<u>Fees</u>	<u>Liens</u>	<u>Transfer</u>	<u>Credit/Susp</u>	<u>Credit</u>	<u>Suspense</u>	<u>Suspense</u>	<u>Refunds</u>	<u>Over</u>	<u>Total</u>	<u>Ending</u>
		<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>					<u>to</u>	<u>C/C</u>	<u>Payments</u>	<u>Payments</u>	<u>Interest</u>		<u>Payments</u>	<u>Collections</u>	<u>Balance</u>
R	2013	17,307.70	0.00	0.00	1,581.14	1,328.15	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,933.29	15,726.56
S	2013	3,119.63	0.00	0.00	0.00	0.00	0.00	0.00	174.95	0.00	0.00	309.97	373.06	0.00	0.00	0.00	2,944.68
X	2013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2013	23,971.63	0.00	0.00	1,912.81	1,759.81	0.00	24.00	174.95	-588.28	0.00	903.99	1,144.36	0.00	0.00	3,696.62	21,883.87
M	2014	18,504.33	0.00	0.00	396.72	436.14	0.00	0.00	1,179.08	-531.46	0.00	1,074.49	1,180.16	0.00	0.00	832.86	16,928.53
P	2014	0.00	0.00	0.00	0.00	-346.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-346.58	0.00
R	2014	17,169.18	0.00	0.00	735.53	523.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,259.03	16,433.65
S	2014	8,043.87	0.00	0.00	249.79	273.52	0.00	0.00	207.51	0.00	0.00	129.17	137.57	0.00	0.00	523.31	7,586.57
X	2014	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2014	43,717.38	0.00	0.00	1,382.04	886.58	0.00	0.00	1,386.59	-531.46	0.00	1,203.66	1,317.73	0.00	0.00	2,268.62	40,948.75
M	2015	32,208.98	0.00	0.00	955.27	772.80	0.00	0.00	3,371.83	0.00	0.00	613.26	568.80	0.00	0.00	1,728.07	27,881.88
P	2015	1,516.21	0.00	0.00	416.55	-216.60	0.00	0.00	344.62	0.00	0.00	0.00	0.00	0.00	0.00	199.95	755.04
R	2015	18,568.53	0.00	0.00	2,064.18	269.41	0.00	24.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,357.59	16,504.35
S	2015	8,825.15	0.00	0.00	0.00	0.00	0.00	0.00	1,458.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,366.93
X	2015	291.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291.50
	2015	61,410.37	0.00	0.00	3,436.00	825.61	0.00	24.00	5,174.67	0.00	0.00	613.26	568.80	0.00	0.00	4,285.61	52,799.70
M	2016	46,402.11	372.84	0.00	1,720.77	920.28	0.00	0.00	13,863.73	0.00	0.00	534.84	355.96	0.00	0.00	2,641.05	31,190.45
P	2016	7,477.86	0.00	0.00	619.51	102.67	0.00	0.00	777.02	0.00	0.00	160.39	117.89	0.00	0.00	722.18	6,081.33
R	2016	27,442.84	0.00	0.00	4,831.10	4,219.36	0.00	72.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,122.46	22,611.74
S	2016	8,524.37	0.00	0.00	879.65	611.11	6.00	0.00	994.44	0.00	0.00	260.95	171.84	0.00	0.00	1,496.76	6,650.28
X	2016	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	2016	89,847.18	372.84	0.00	8,051.03	5,853.42	6.00	72.00	15,635.19	0.00	0.00	956.18	645.69	0.00	0.00	13,982.45	66,533.80
M	2017	87,926.19	0.00	0.00	5,433.02	2,673.49	0.00	0.00	26,604.94	0.00	0.00	295.11	177.60	0.00	195.61	8,106.51	56,083.84
P	2017	25,567.33	0.00	0.00	549.93	65.81	0.00	0.00	5,228.01	0.00	0.00	0.00	0.00	0.00	0.00	615.74	19,789.39
R	2017	36,150.20	0.00	0.00	5,890.19	3,883.84	0.00	96.00	0.00	0.00	0.00	0.00	0.00	275.58	0.00	9,870.03	30,260.01
S	2017	17,818.26	0.00	0.00	1,451.92	734.73	0.00	0.00	4,869.67	0.00	0.00	360.16	191.90	0.00	0.00	2,186.65	11,496.67
	2017	167,461.98	0.00	0.00	13,325.06	7,357.87	0.00	96.00	36,702.62	0.00	0.00	655.27	369.50	275.58	195.61	20,778.93	117,629.91
M	2018	161,104.75	764.13	642.46	21,245.97	7,188.42	0.00	0.00	18,520.11	0.00	-192.33	1,727.98	685.39	0.00	700.90	28,242.06	122,161.24
P	2018	25,752.98	0.00	0.00	637.72	52.15	0.00	0.00	1,399.10	0.00	0.00	0.00	0.00	0.00	0.49	689.87	23,716.65
R	2018	26,224.76	0.00	0.00	12,187.90	-5,438.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,056.62	0.00	6,748.91	21,857.72
S	2018	38,130.68	0.00	382.54	5,849.77	1,887.78	0.00	0.00	2,178.24	0.00	0.00	0.00	0.00	979.46	2.00	7,737.55	29,722.13
	2018	251,213.17	764.13	1,025.00	39,921.36	3,689.36	0.00	0.00	22,097.45	0.00	-192.33	1,727.98	685.39	32,036.08	703.39	43,418.39	197,457.74
M	2019	364,172.00	1,632.80	8,447.45	107,773.60	18,313.86	0.00	0.00	0.00	0.00	87.59	0.00	0.00	5,986.17	1,760.17	126,175.05	255,765.39
P	2019	70,270.29	0.00	109.67	21,308.51	4,298.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.90	25,606.55	48,893.01
R	2019	385,188.20	0.00	0.00	355,687.66	54,096.26	0.00	1,872.00	0.00	0.00	-6,574.30	0.00	0.00	13,187.01	146.85	405,081.62	32,669.08
S	2019	89,508.78	124.33	800.43	27,486.56	3,952.46	0.00	0.00	0.00	0.00	-441.93	0.00	0.00	0.00	591.95	30,997.09	61,938.07
	2019	909,139.27	1,757.13	9,357.55	512,256.33	80,660.62	0.00	1,872.00	0.00	0.00	-6,928.64	0.00	0.00	19,173.18	2,539.87	587,860.31	399,265.55
M	2020	3,001,068.10	25,749.10	54,228.02	2,240,632.76	10,241.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,911.64	8,315.88	2,250,873.78	751,183.94
P	2020	1,998,290.24	0.00	1,912.63	1,912,935.06	2,100.83	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	594.65	1,915,055.89	84,037.20
R	2020	26,432,063.52	11,187.36	168,057.72	24,520,970.71	20,341.43	40.00	0.00	0.00	0.00	0.00	0.00	0.00	14,991.23	59,498.22	24,541,352.14	1,828,711.90

		<u>Starting</u> <u>Balance</u>	<u>C/C</u> <u>Additions</u>	<u>C/C</u> <u>Reductions</u>	<u>Payments</u>	<u>Interest</u>	<u>Fees</u>	<u>Liens</u>	<u>Transfer</u> <u>to</u> <u>Suspense</u>	<u>Credit/Susp</u> <u>C/C</u>	<u>Credit</u> <u>Payments</u>	<u>Suspense</u> <u>Payments</u>	<u>Suspense</u> <u>Interest</u>	<u>Refunds</u>	<u>Over</u> <u>Payments</u>	<u>Total</u> <u>Collections</u>	<u>Ending</u> <u>Balance</u>
S	2020	583,431.03	1,228.41	9,434.71	303,422.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,203.51	303,422.49	274,005.75
	2020	32,014,852.89	38,164.87	233,633.08	28,977,961.02	32,683.28	60.00	0.00	0.00	0.00	0.00	0.00	0.00	25,902.87	70,612.26	29,010,704.30	2,937,938.79
	TOTALS	33,628,414.86	41,058.97	244,015.63	29,558,418.83	132,256.29	66.00	2,112.00	81,171.47	-2,176.72	-7,125.14	8,939.06	9,294.95	77,387.71	74,051.13	29,685,727.98	3,901,085.92



STATE OF CONNECTICUT – COUNTY OF TOLLAND  
INCORPORATED 1786

# TOWN OF ELLINGTON

## Finance Office

55 MAIN STREET – PO BOX 187  
ELLINGTON, CONNECTICUT 06029-0187  
TEL 870-3115 FAX 870-3158  
[www.ellington-ct.gov](http://www.ellington-ct.gov)

To: MFAC  
From: Tiffany Pignataro, CPA, Finance Officer/Treasurer *tlp*  
Date: February 4, 2022  
Subject: Town of Ellington – FY2021 Audited Financial Statements

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Please note the following for Ellington's fiscal year 2020-2021 audited financial statements:

- **Finance Office Highlights**
  - Filed the FY2021 audit on December 3, 2021 – second consecutive year filing ahead of the December 31<sup>st</sup> deadline and no extensions being requested
  - Completed FY2021 Annual Comprehensive Financial Report (ACFR) for the first time in Town history
  - Reconciled with the Board of Education proactively prior to the FY2021 audit, thus reducing the amount of adjusting journal entries
- **FY2021 Audit Highlights**
  - Unmodified “clean” opinion on all opinion units
  - No changes were made to the planned scope or timing of the audit procedures
  - Disclosures in the financial statement are neutral, consistent and clear
  - Accounting estimates made by Town management were deemed to be acceptable
  - No significant difficulties encountered during the course of the audit
  - No disagreements with management
  - No consultations with other independent accountants
- **FY2020 Audit Recommendations Addressed Prior to FY2021 Audit**
  - Board of Education – began completing second level of review of all journal entries
  - Town – began analyzing actual current portion of compensated absences rather than using an estimate
  - Town – began allocating actual depreciation by fund rather than using estimated allocation between fund/function
  - Town – began writing off old ambulance receivable accounts from the sub ledger that were deemed uncollectible
  - Town – removed an old signer from a bank account that was previously erroneously listed
  - Town – began filing Uniform Chart of Accounts with the Office of Policy and Management ahead of the stated deadline

- **FY2020 Federal and State Financial Statement Findings**
  - Finding 2020-001: Material Weakness Over Financial Reporting
    - Numerous adjustments were needed to complete the audit for the education programs/activities
    - Status – Prior year item addressed – not listed as finding on FY2021 audit
  - Finding 2020-002: Prior Period Adjustment - Depreciation
    - Depreciation adjustment detected by management from prior year underreporting
      - Adjustment totaled \$3,672,214
    - Status – Prior year item addressed – not listed as finding on FY2021 audit
- **FY2021 Federal and State Financial Statement Findings**
  - Finding 2021-001: Prior Period Adjustment – Unbilled receivables
    - Unbilled receivables were not recorded in the Town’s enterprise funds
    - Status – Current year item addressed – this item was adjusted on the FY2021 audit and management is now receiving necessary reports and will be booking this adjustment accordingly ahead of the audit each year moving forward. This item will not be a repeat finding on the FY2022 audit.
  - Finding 2021-002: Procurement, Suspension and Debarment
    - The Board of Education did not have essential elements listed in their procurement policy to comply with 2 CFR sections 200.318 through 200.326
    - Status – Current year item addressed – the Board of Education and the Town have both updated and formally approved revised policies to include all necessary procurement states for Federal and State award requirements. This item will not be a repeat finding on the FY2022 audit.
- **Request for the Municipal Finance Advisory Commission**
  - The Town would like to request the Commission consider releasing the Town of Ellington from MFAC’s oversight.
  - The Town and Board of Education are now working proactively and collaboratively, and thus are making significant strides towards success. The accounting ledgers were fully reconciled between the two entities, and all necessary adjustments were booked ahead of FY2021 audit fieldwork for the first time in Town history.
  - The Finance Office of both the Town and the Board of Education are fully dedicated to the continued success and financial health of the Town moving forward
  - Town has successfully filed their audit ahead of the December 31<sup>st</sup> deadline for two consecutive years now, and has made significant progress towards implementing changes in fiscal policies to implement best practice recommendations from the auditors
  - Based on the above, the Town has made numerous positive changes, permanent policy modifications, and is working hand-in-hand with the Board of Education as well as the leadership Boards in town to continue striving for positive change.

## **Town of Ellington June 30, 2021 Audit Report**

The Town of Ellington's June 30, 2021 Audit Report package was filed on OPM's Electronic Audit Report Portal on December 9, 2021. The audit report package is being provided to Commissioners in a separate document.



Town of Hamden, CT  
Finance Department  
Summary Report for the Month of February 202  
Fiscal Year 2021-2022

Revenue	Adopted Budget	Year-To-Date Revenues	Year-To-Date %	Remaining Balance	Remaining %
	262,418,955	218,731,510	83%	43,687,445	17%
Expenditures	Adopted Budget	Year-To-Date Expenditures	Year-To-Date %	Remaining Balance	Remaining %
	262,418,955.00	153,540,150.31	59%	108,878,804.69	41%

**REVENUE SUMMARY:**

The Town of Hamden revenue is \$218 million or 83% of the FY 21-22 Adopted Revenue Budget. The remaining budget to collect is \$43 million. As of this communication, the Tax Office collected 97.1% of the property tax revenue budgeted for FY 2022. The Town will continue to review its budgetary assumptions moving forward.

**American Rescue Plan Act (ARPA):**

The Town will receive a total of \$24 million from the Federal Government. Approximately \$6 million was utilized for loss revenue for prior years. The Administration, Legislative Council and the Community will jointly develop a spending plan.

**EXPENDITURE SUMMARY:**

The Town of Hamden has expended \$153,540,150 or 59% of the FY 21-22 Adopted Expenditure Budget. Expenditures will fluctuate throughout the fiscal based on timing of payments and liquidity availability. The Town is expecting \$6.6 million in debt savings at year-end. We are currently monitoring our medical cost, the Town will have a better understanding of our year-end position by the beginning of the 4<sup>th</sup> Quarter.

**Other Post-Employment Benefits (OPEB)**

In the Mayor's Recommended Budget for FY 2022-23, the Administration will address OPEB funding and strategies to address long-term liabilities.

**POLICY REQUEST:**

**Fund Balance Policy**

The Town has submitted a copy of its Fund Balance Policy for the commission's review. The administration anticipates that the policy will be adopted at the next Legislative Council schedule for later this month.

The Administration and Council are in the process of discussing the Town's "3-5 Year Financial Plan" to resolve the Town's fiscal challenges. We will provide an update at the next MFAC meeting.

Town of Hamden, CT  
Legislative Council / MFAC Report  
Fiscal Year 2021-2022  
As of January 31, 2022  
Revenue Summary

	FY21-22	FY21-22	FY21-22	Year-end	Year-end	FY-20 21	FY21-22	Project Variance
Revenue Summary*	Adopted Budget	Revised Budget	YTD Actual	Balance	Collected	Actual	YE Projection	Favorable/(Unfavorable)
FINANCE	587,000	587,000	1,051,846	(464,846)	179%	2,152,131	587,000	0
TAX OFFICE	217,167,137	217,167,137	195,720,728	21,446,409	90%	170,845,483	217,167,137	0
TOWN CLERK'S OFFICE	2,396,000	2,396,000	1,884,961	511,039	79%	1,593,794	2,396,000	0
PLANNING	173,090	173,090	27,376	145,714	16%	118,507	173,090	0
POLICE	2,575,375	2,575,375	1,561,320	1,014,055	61%	1,667,160	2,575,375	0
FIRE	317,000	317,000	245,455	71,545	77%	143,101	317,000	0
BUILDING	1,154,500	1,154,500	943,468	211,032	82%	484,337	1,154,500	0
PUBLIC WORKS	200,000	200,000	65,654	134,346	33%	32,331	200,000	0
RECREATION	110,000	110,000	26,656	83,344	24%	1,464	110,000	0
BOE REIMBURSEMENTS TO TOWN	2,075,000	2,075,000	56,176	2,018,824	3%	33,140	2,075,000	0
STATE OF CONNECTICUT-TOWN	10,426,506	10,426,506	9,651,593	774,913	93%	6,699,636	10,426,506	0
STATE OF CONNECTICUT-EDUCATION	23,384,184	23,384,184	6,123,872	17,260,312	26%	11,848,693	23,384,184	0
MISCELLANEOUS REVENUE	1,731,458	1,731,458	1,335,581	395,877	77%	688,909	1,731,458	0
ALL OTHER	121,705	121,705	36,824	84,881	30%	26,405	121,705	0
Total Revenue	262,418,955	262,418,955	218,731,510	43,687,445	83%	196,335,091	262,418,955	0

Financial Footnote:

\*Subject to external auditors review

Current Year Tax Collection : 97.1%

Town of Hamden, CT  
Legislative Council / MFAC Report  
Fiscal Year 2021-2022  
As of January 31, 2022  
Expenditure Summary

	FY21-22	% of	FY21-22	FY21-22	FY21-22	FY-20 21	FY21-22	Project Variance
Expenditures Summary*	Adopted Budget	Budget	Revised Budget	YTD Actual	YE Balance	Actual	YE Projection	Favorable/(Unfavorable)
GENERAL GOVERNMENT/ALL OTHER	18,433,960	7.02%	18,460,972	8,867,204	9,593,767	7,526,524	18,433,960	-
DEBT SERVICE (Town and BOE) **	23,908,844	9.11%	23,908,844	10,512,137	13,396,707	9,361,174	17,253,610	6,655,234
POLICE DEPARTMENT	17,661,654	6.73%	17,547,142	9,441,818	8,105,324	9,771,989	17,661,654	-
FIRE DEPARTMENT	14,481,237	5.52%	14,431,237	8,332,369	6,098,868	7,844,835	14,481,237	-
PUBLIC WORKS	12,281,553	4.68%	12,419,053	6,741,099	5,677,954	6,333,510	12,281,553	-
LIBRARY	2,235,798	0.85%	2,235,798	1,269,626	966,172	1,267,606	2,235,798	-
PENSION - (Town and BOE)	28,997,774	11.05%	28,997,774	24,792,055	4,205,719	18,710,736	28,997,774	-
INSURANCE - (Medical, Property Insurance , Fringe Benefits,	53,023,210	20.21%	53,023,210	32,215,281	20,807,929	27,698,093	53,023,210	-
BOARD OF EDUCATION	91,394,925	34.83%	91,394,925	45,164,410	46,230,515	44,742,542	91,394,925	-
Total Expenditures	262,418,955	100.00%	262,418,955	147,336,001	115,082,954	133,257,009	255,763,721	6,655,234

Financial Footnote:

\*Subject to external auditors review

\*\* Projected results from the Town's Phase 2 out of 3 Deficict Midigation Plan

APPROVED LEGISLATIVE  
COUNCIL FOR FY 2021-2022

<u>DATE</u>	<u>DEPT</u>	<u>ITEM</u>	<u>Approved</u>	<u>Change</u>	<u>Mayor</u>	<u>Comments</u>
8/16/2021	ENGINEERING DEPT	DRAINAGE REPAIR & UPGRADE PROGRAM	\$100,000	\$0	\$100,000	
8/16/2021	FIRE DEPT	ALL LINES IN THE FIRE DEPT	\$1,400,000	\$0	\$1,400,000	
8/16/2021	LIBRARY	ALL LINES IN THE LIBRARY	\$430,000	\$0	\$430,000	
8/16/2021	PUBLIC WORKS & PARKS DEPT	*ROAD PAVING AND ROAD REPAIR & MAINTANCE	\$2,700,000	\$0	\$2,700,000	
10/23/2021	ENGINEERING DEPT	BRIDGE AND ROADWAY ENGINEERING DESIGN SERVICES	\$1,220,000	(720,000)	\$500,000	
10/23/2021	ENGINEERING DEPT	ENGINEERING PROJECT CONSTRUCTION GRANT MATCH	\$770,000	\$0	\$770,000	
10/23/2021	ENGINEERING DEPT	SIDEWALK REPAIR AND REPLACEMENT PROGRAM	\$700,000	\$0	\$700,000	
10/23/2021	ENGINEERING DEPT	BUILDING INFRASTRUCTURE	\$70,000	\$0	\$70,000	
10/23/2021	ENGINEERING DEPT	GIS UPGRADE AND EQUIPMENT	\$123,000	\$0	\$123,000	
10/25/2021	ENGINEERING DEPT	PIPE CRAWLER INSPECTION CAMERA	\$75,000	(\$75,000)	\$0	
10/25/2021	PUBLIC WORKS	VEHICLE REPAIR	\$300,000	\$0	\$300,000	
10/25/2021	PUBLIC WORKS	BUILDING REPAIR	\$375,000	\$0	\$375,000	
10/25/2021	PUBLIC WORKS	TREE PLANTING	\$25,000	\$0	\$25,000	
10/25/2021	PUBLIC WORKS	TRASH RECYCLING TOTES REPLACEMENT	\$10,000	\$0	\$10,000	
10/25/2021	POLICE DEPT	ANIMAL CONTROL VEHICLES	\$50,000	\$0	\$50,000	
10/25/2021	POLICE DEPT	IT INFRASTRUCTURE	\$350,000	(\$250,000)	\$100,000	
10/25/2021	POLICE DEPT	MOBILE DATA TERMINALS	\$90,000	\$0	\$90,000	
10/25/2021	POLICE DEPT	DESKTOPS/LAPTOP COMPUTERS	\$40,000	\$0	\$40,000	
10/25/2021	POLICE DEPT	TACTICAL EQUIPMENT	\$25,000	(\$25,000)	\$0	
10/25/2021	POLICE DEPT	FF&E	\$35,000	(\$35,000)	\$0	
10/25/2021	POLICE DEPT	AUDIO/VIDEO SYSTEM REPLACEMENT	\$380,000	\$0	\$380,000	
10/25/2021	POLICE DEPT	DUTY GEAR	\$35,000	\$0	\$35,000	
11/15/2021	BUILDING DEPT	SOFTWARE	\$15,000	(\$15,000)	\$0	Moved to GF Operating
11/15/2021	INFORMATION TECH	HP SWITCHING/INFRASTRUCTURE	\$25,000	\$0	\$25,000	
11/15/2021	INFORMATION TECH	IT INFRASTRUCTURE UPGRADES	\$100,000	(\$100,000)	\$0	Full Presentation Coming From The Administration
11/15/2021	INFORMATION TECH	SERVER REPLACEMENT	\$130,000	\$0	\$130,000	
11/15/2021	INFORMATION TECH	DESKTOPS	\$20,000	\$50,000	\$70,000	
11/15/2021	PARKS	PARK RENOVATIONS	\$125,000	\$0	\$125,000	
11/15/2021	PURCHASING	COPIER REPLACEMENT PROGRAM	\$95,000	\$110,000	\$205,000	
11/15/2021	ECONOMIC DEVELOPMENT	NEIGHBORHOOD INVESTMENT PROGRAM	\$600,000	\$0	\$600,000	
2/2/2022	ICE RINK	ICE RINK	\$0	\$200,000	\$200,000	
Grand Total			\$10,413,000	(\$860,000)	\$9,553,000	

\*FUNDS HAVE BEEN EXPENDED UTILIZING CURRENT CASH. THIS ITEM WILL NEED TO BE BONDED THE SPRING/SUMMER OF 2022.

## **Town of Hamden, Connecticut**

### **Fund Balance Policy**

#### **I. Purpose**

The purpose of this policy is to 1) preserve the credit worthiness of the Town of Hamden, Connecticut (the "Town") for borrowing monies at favorable interest rates; 2) provide working capital to meet cash flow needs during the year and 3) attempt to stabilize fluctuations from year to year in property taxes paid by Town taxpayers.

#### **II. Policy Statement**

Fund Balance is an important indicator of a community's financial position. An adequate fund balance must be maintained to allow the Town to continue to meet its obligations in the event of an economic downturn and/or unexpected emergency. Therefore, the Town shall strive to accumulate an unassigned general fund balance equal to a minimum of 7% and to maintain an unassigned general fund balance with a targeted range of 10% to 12%.

#### **III. Responsibility for Policy**

As part of the annual budget preparation process, the Director of Finance will estimate the surplus or deficit for the current year and prepare a projection of the year-end unassigned general fund balance. Any anticipated balance in excess of the targeted maximum unassigned fund balance may be budgeted to reduce the ensuing year's property tax levy, for unforeseen operating expenditures or to fund unbonded capital projects.

Appropriation of any amount of the unassigned general fund balance, which would result in the balance falling below the target minimum of 7%, for the sole purpose of reducing the ensuing year's property tax levy, may only be made upon a 2/3 majority vote of the Legislative Council.

The Mayor can declare a fiscal emergency and withdraw any amount of general fund balance for resolving the emergency in accordance with Section 5-5 of the Charter. The Mayor and Town Council must restore any such appropriation of Fund Balance within a three (3) year period.

This policy is just a policy and shall not be interpreted as a requirement for any purpose under the Town's Charter, Code, ordinances or other laws.



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Suite 300  
Farmington, CT 06032-3069  
segalco.com

December 14, 2021

Rick Galarza  
Deputy Finance Director  
Town of Hamden  
Hamden Government Center  
2750 Dixwell Avenue  
Hamden, CT 06518-3316

**Re: Proposal for Five Year Actuarial Experience Study**

Dear Rick:

This letter is to request the Trustees' approval for a review of plan experience for the Employees Retirement Plan of the Town of Hamden ("the Plan") over the period July 1, 2016 to June 30, 2021. Below, we describe our methodology, timing and fee for completing the experience study.

**Why conduct an experience study?**

Periodically, plan experience should be reviewed to ensure the assumptions used in the valuation produce reasonable results. If actuarial assumptions and plan experience are not in line, the Plan may experience unnecessary volatility. Additionally, the funding of the plan is based on the liability determined by the assumptions. If assumptions vary significantly from actual experience, the funding of the plan may be inadequate to deliver the promised benefits.

To determine whether there are any important sources of actuarial experience gains or losses, most plans conduct periodic investigations to test whether actual experience is being accurately projected by the actuarial assumptions. These experience reviews are useful tools for measuring the continued appropriateness of existing assumptions, and to serve as early warning devices for identifying potential important trends that may be developing.

Current industry standards recommend conducting an experience analysis every four to five years for due diligence and to meet fiduciary responsibilities. There has not been a formal review in the last decade, although many of the actuarial assumptions were updated in 2012.

**Methodology**

We will perform an experience review for the Plan for the period July 1, 2016 to June 30, 2021. This study will allow the Trustees to compare current assumptions with actual plan experience.

Actuarial assumptions can be divided into two general groupings – demographic assumptions and economic assumptions. The ultimate test of a set of actuarial assumptions is the aggregate effect on the actuarially calculated contribution rate from year to year. If rates are stable and

circumstances are not changing, then the assumptions are probably appropriate. We will review the economic and demographic assumptions used in the valuation for reasonableness and appropriateness. Also, we will assess whether the actuarial valuation assumptions are reasonable and consistent with generally accepted actuarial standards and practices, specifically Actuarial Standard of Practice No. 27 covering economic assumptions, and Standard of Practice No. 35 covering demographic and non-economic assumptions. The assessment will also determine whether the assumptions are reasonable based on the plan's experience and appropriate to the current benefit structure and funding objectives.

We will prepare a draft report for review and discuss the draft report with you prior to issuing a finalized report. The draft and finalized reports will include our recommendations as well as an estimate of the impact on the recommended contribution for any assumption we propose to change.

### **Scope of Services**

The scope of services includes a review of both demographic assumptions and economic assumptions. The demographic assumptions to be reviewed include:

- Mortality – Compare gender distinct mortality against plan experience, including gain/loss by group (pre-retirement, post-retirement and disability mortality).
- Retirement – Review for emerging patterns, with separate analysis of Service and Guardian participants, and for active vs. inactive vested participants.
- Turnover – Review rates and compare to experience, with separate analysis of Service and Guardian participants.
- Disability – Review rates and compare to experience, with separate analysis of Service and Guardian participants.
- Others – Review marriage percentages and spousal age difference.

Since the Plan is closed to new entrants, and nearly 70% of the liabilities are attributable to non-active participants, the mortality assumption is the most crucial of the demographic assumptions be examined and updated for Hamden.

The economic assumptions reviewed will include:

- Discount rate/Investment return – Evaluate current investment return based on “building block” approach to ensure consistency with other economic assumptions. We will also confer with the Plan's investment consultant to ensure consistency with the expected return of the asset mix.
- Inflation – Evaluate the current assumption for inflation against current market conditions and future expectations. This assumption impacts cost-of-living adjustments (COLAs), as well as being a component of the assumed investment rate of return.
- Merit Salary Increase – Review experience against current rates, and evaluate to ensure consistency with expected inflation.
- Administrative Expenses – Review experience against the current assumption.

Actuarial methods to be reviewed include:

- Asset Valuation Method – Review current asset valuation method and consider possible changes.
- Actuarial Cost Method – Review whether any change should be made in the methodology currently in use to allocate the present value of benefits between normal cost and accrued liability. This directly impacts the funded ratio of the plan and the recommended contribution rate.
- Amortization of Unfunded Liability – Review current methodology in light of the Plan's closure, the Town's funding policy and cash flow needs.

### Timing and Fees

We staff every project based on the appropriate level staff doing the appropriate task for each assignment. For this project, we have assigned an experienced analyst, an actuarial reviewer and a senior level actuary to oversee the overall quality of the project. **We propose to complete the five-year experience study for a maximum fee of \$32,500, including one meeting to present the findings to the Board.** If the actual time commitment from Segal is less than expected then Segal will pass along those savings to the Town. If the actual time commitment is more than Segal anticipated then the Town will only be charged up to the maximum fee.

The following items are included in the fee:

1. Perform detailed review of actual experience over the study period;
2. Analyze impact on pension liabilities of any assumption changes;
3. Project pension liabilities, cost and funded percentage with recommended changes;
4. Draft report for Town to review;
5. Prepare summary presentation for Board review; and
6. Present experience study findings and recommendations to the Board.

We are prepared to begin this assignment as soon as approval is granted. We anticipate presenting the study within four months of receiving the data for the 2021 valuation.

Please do not hesitate to call me at 860-678-3036 if you have any questions.

Sincerely,



Henry Nearing  
Vice President and Consulting Actuary

cc: Derek Moulton, Segal



Rick Galarza  
December 14, 2021  
Page 4

**ACCEPTED AND APPROVED (Five Year Actuarial Experience Study):**

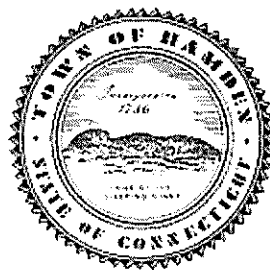
**Town of Hamden**

**By: Rick Galarza, Deputy Finance Director**

**Signed:** \_\_\_\_\_

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

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Raymond James Public Finance

Debt Financing Strategy for 2022

December 10, 2021

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**RAYMOND JAMES**

## GENERAL OBLIGATION BONDS DEBT AFTER 2021 ISSUANCE

PUBLIC FINANCE

### Hamden Debt Service Analysis - After 2021 Series A Issuance

Fiscal Year	Outstanding Debt Service	2021 Series A NM DS	Pro-Forma Debt Service	2021 Series A Refunding Savings	Debt Service After 2021 Issuances	Change in D/S
2021	\$ 16,012,688	\$ -	\$ 16,012,688	\$ -	16,012,688	-
2022	17,555,485	-	17,555,485	(301,875)	17,253,610	1,240,922
2023	28,166,191	670,331	28,836,523	(1,452,354)	27,384,169	<b>10,130,559</b>
2024	29,901,951	543,400	30,445,351	(413,413)	30,031,938	2,647,770
2025	29,463,005	531,200	29,994,205	(3,950)	29,990,255	(41,683)
2026	29,575,883	519,000	30,094,883	(700)	30,094,183	103,928
2027	29,680,594	506,800	30,187,394	40,825	30,228,219	134,036
2028	29,800,423	494,600	30,295,023	(1,088)	30,293,935	65,717
2029	29,905,259	480,875	30,386,134	(3,438)	30,382,696	88,761
2030	29,981,387	465,625	30,447,012	(4,563)	30,442,449	59,753
2031	29,980,529	445,500	30,426,029	(1,313)	30,424,717	(17,733)
2032	29,985,420	430,500	30,415,920	(3,688)	30,412,232	(12,484)
2033	17,672,449	415,500	18,087,949	-	18,087,949	(12,324,284)
2034	14,922,798	402,000	15,324,798	-	15,324,798	(2,763,151)
2035	14,701,883	390,000	15,091,883	-	15,091,883	(232,915)
2036	13,183,879	378,000	13,561,879	-	13,561,879	(1,530,004)
2037	12,150,941	366,000	12,516,941	-	12,516,941	(1,044,937)
2038	10,627,564	354,000	10,981,564	-	10,981,564	(1,535,378)
2039	10,006,060	342,000	10,348,060	-	10,348,060	(633,504)
2040	9,385,050	330,000	9,715,050	-	9,715,050	(633,010)
2041	8,041,090	318,000	8,359,090	-	8,359,090	(1,355,960)
2042	8,041,270	306,000	8,347,270	-	8,347,270	(11,820)
2043	8,043,250	-	8,043,250	-	8,043,250	(304,020)
2044	8,041,120	-	8,041,120	-	8,041,120	(2,130)
2045	8,043,840	-	8,043,840	-	8,043,840	2,720
<b>Total</b>	<b>\$ 472,870,006</b>	<b>\$ 8,689,331</b>	<b>\$ 481,559,337</b>	<b>\$ (2,145,554)</b>	<b>\$ 479,413,783</b>	

- After the 2021 Series A financing, the Town will have a drastic increase in debt service repayment in FY 2023 of \$27.4MM, up from \$17.3MM in FY 2022
- The Town's base debt service repayment pattern is approximately \$30.4MM until FY 2032

# HAMDEN GENERAL OBLIGATION BONDS DEBT SUMMARY

PUBLIC FINANCE

## General Obligation Bonds

### General Obligation Bonds Outstanding as of December 1, 2021

Series	Amount Outstanding	Callable Bonds	Refunding Candidates	Coupon Range (%)	Call Date	Attractive to Refinance in
2009B TX	\$ 795,000					
2012	10,865,000	9,880,000	2023 - 2032	3.00% - 3.75%	8/15/22 @ 100	May 2022
2013A Ref	12,855,000	6,050,000	2024 - 2025	3.00% -	8/15/23 @ 100	May 2023
2014A	14,520,000	13,200,000	2023 - 2034	3.25% - 5.00%	8/15/22 @ 100	May 2022
2015B	9,860,000	8,960,000	2024 - 2035	4.00% - 6.00%	8/15/23 @ 100	May 2023
2015 Ref	4,570,000	2,415,000	2026 - 2029	3.25% -	8/15/25 @ 100	May 2025
2015 TX (POBs)	108,850,000	97,585,000	2026 - 2044	4.926% -	8/15/25 @ 100	TX Anytime
2016	21,385,000	17,100,000	2025 - 2036	4.00% - 5.00%	8/15/24 @ 100	May 2024
2017B	9,200,000	6,900,000	2026 - 2037	5.25%	8/15/25 @ 100	May 2025
2017 Ref	11,635,000					
2018	10,200,000	6,000,000	2029 - 2038	6.00%	8/15/28 @ 100	May 2028
2018 Ref	10,605,000	10,605,000	2029 - 2030	5.00%	8/15/28 @ 100	May 2028
2018B TX Ref	33,660,000	7,545,000	2029	4.081%	8/15/28 @ 100	TX Anytime
2020A	16,500,000	10,030,000	2031-2039	4.00% - 5.00%	8/1/30 @ 100	May 2030
						May 2030
2020A Ref	4,790,000	3,380,000	2031-2032	5.00%	8/1/30 @ 100	(TE)
2020B TX Ref	9,145,000	9,145,000	2031	2.80%	8/1/29 @ 100	TX Anytime
						May 2031
2021A	19,320,000	3,000,000	2032-2041	4.00% - 5.00%	8/1/31 @ 100	(TE)
	\$ 308,755,000	\$ 211,795,000				

- The Town has \$308.8 million of outstanding General Obligation Bonds as of Dec. 1, 2021
- Current Ratings:
  - Moody's: Baa3 (negative outlook)
  - S&P: BBB+ (stable outlook)
  - Fitch: BBB (negative outlook)
- Green highlights attractive bonds to refinance in Spring 2022

- 
- **Continue to be transparent, conservative and proactive in disclosing projected FY year end results and adoption of new budget to rating agencies and investors**
  - **Provide a “detailed” roadmap to managing near-term budgetary challenges**
  - **2022 Debt Issuance**
    - Any potential new money needs
    - Refinance \$9.9 million of 2012 Series and \$13.2 million of 2014 Series A Bonds for savings
    - Utilize 2022 refundings to restructure aggregate debt service in FY 2023 into future years
    - Explore any potential taxable advance refunding opportunities (including 2015 POBs)
  - **2023 Debt Issuance**
    - Any potential new money needs
    - Refinance \$6.1 million of 2013 Series A and \$9.0 million of 2015 Series B Bonds for savings
    - Explore any potential taxable advance refunding opportunities (including 2015 POBs)
    - To the extent necessary, the Town can restructure aggregate debt service in FY 2024 into future years to provide additional budgetary flexibility
  - **Combined 2022-2023 Debt Issuances**
    - Provides for new money needs and could utilize the refunding opportunities to restructure aggregate outstanding debt to meet Town’s financial goals
  - **After 2023 – Town should have additional attractive refinancing opportunities in 2024 and 2025 (including the 2015 POB issue) to restructure debt should that be necessary**

## 2022 GENERAL OBLIGATION BONDS DEBT REFUNDING DETAILS\*

PUBLIC FINANCE

### • 2022 Debt Issuance

- Any potential New Money Needs
- Refinance \$9.9 million of 2012 Series and \$13.2 million of 2014 Series A Bonds for savings
- Restructure outstanding bonds to create budgetary relief in FY 2023

### • Refinance 2012 Series & 2014 Series A Bonds for savings (Savings Component)

- Both have call dates on 8/15/22
- These bonds can be current refunded on a tax-exempt basis starting on May 17<sup>th</sup> 2022 for significant savings
- Structure for upfront savings in FY 2023

### • Restructure outstanding bonds in FY 2023 into future years (Restructuring Component)

- Restructure outstanding bonds that matures on 8/1/22 and 8/15/22 on a tax-exempt basis
- Restructure debt service into FY 2033 where the Town has a significant drop off in aggregate debt service

Market as of December 10, 2021

	Savings Component	Restructuring Component	Combined Refunding
Par Amount	\$ 22,320,000	\$ 6,330,000	\$ 28,650,000
TIC	2.00%	2.13%	2.04%
Arb Yield	1.93%	1.93%	1.93%
Escrow Yield	0.04%	0.04%	0.04%
Refunded Bonds	25,385,000	7,765,000	33,150,000
PV Savings	2,212,925	(203,877)	2,009,048
PV Savings %	8.72%	-2.63%	6.06%
Negative Arbitrage	118,451	36,027	154,477
Refunding Efficiency	94.9%	0.0%	92.9%
Gross Savings	\$ 2,209,024	\$ (1,608,379)	\$ 600,645
FY 2023	\$ 2,310,346	\$ 7,728,371	<b>\$ 10,038,717</b>
2024	1,944	(316,500)	(314,556)
2025	2,947	(316,500)	(313,553)
2026	781	(316,500)	(315,719)
2027	(137,388)	(316,500)	(453,888)
2028	4,763	(316,500)	(311,738)
2029	4,881	(316,500)	(311,619)
2030	2,594	(316,500)	(313,906)
2031	2,831	(316,500)	(313,669)
2032	3,744	(316,500)	(312,756)
2033	5,331	(6,488,250)	<b>(6,482,919)</b>
2034	4,750	-	4,750
2035	1,500	-	1,500

\*Projections based on current ratings and could change due to new information from financial operations and estimates, market conditions as well as other unforeseen factors.

\*Market as of December 10, 2021. For illustrative purposes only, subject to change

# GENERAL OBLIGATION BONDS DEBT ISSUANCE IN 2022 PROJECTIONS\*

PUBLIC FINANCE

## Hamden Debt Service Analysis - Debt Issuance Projections for 2022

Fiscal Year	Outstanding Debt Service	2022 Refunding Savings	Debt Service after Refunding	2022 NM Debt Service <sup>(1)</sup>	Pro-Forma Debt Service	Change in D/S
2022	\$ 17,253,610	\$ -	\$ 17,253,610	\$ -	\$ 17,253,610	\$ -
2023	27,384,169	(10,038,717)	17,345,452	-	17,345,452	91,842
2024	30,031,938	314,556	30,346,494	1,105,000	31,451,494	14,106,043
2025	29,990,255	313,553	30,303,808	895,000	31,198,808	(252,686)
2026	30,094,183	315,719	30,409,902	875,000	31,284,902	86,094
2027	30,228,219	453,888	30,682,106	855,000	31,537,106	252,204
2028	30,293,935	311,738	30,605,673	835,000	31,440,673	(96,434)
2029	30,382,696	311,619	30,694,315	815,000	31,509,315	68,642
2030	30,442,449	313,906	30,756,356	792,500	31,548,856	39,541
2031	30,424,717	313,669	30,738,385	767,500	31,505,885	(42,970)
2032	30,412,232	312,756	30,724,989	742,500	31,467,489	(38,397)
2033	18,087,949	6,482,919	24,570,867	717,500	25,288,367	(6,179,121)
2034	15,324,798	(4,750)	15,320,048	692,500	16,012,548	(9,275,819)
2035	15,091,883	(1,500)	15,090,383	670,000	15,760,383	(252,165)
2036	13,561,879	-	13,561,879	650,000	14,211,879	(1,548,504)
2037	12,516,941	-	12,516,941	630,000	13,146,941	(1,064,937)
2038	10,981,564	-	10,981,564	610,000	11,591,564	(1,555,378)
2039	10,348,060	-	10,348,060	590,000	10,938,060	(653,504)
2040	9,715,050	-	9,715,050	570,000	10,285,050	(653,010)
2041	8,359,090	-	8,359,090	550,000	8,909,090	(1,375,960)
2042	8,347,270	-	8,347,270	530,000	8,877,270	(31,820)
2043	8,043,250	-	8,043,250	510,000	8,553,250	(324,020)
2044	8,041,120	-	8,041,120	-	8,041,120	(512,130)
2045	8,043,840	-	8,043,840	-	8,043,840	2,720
<b>Total</b>	<b>\$ 463,401,095</b>	<b>\$ (600,645)</b>	<b>\$ 462,800,450</b>	<b>\$ 14,402,500</b>	<b>\$ 477,202,950</b>	

(1) assumes \$10 million new money par issued in late August 2022

\*Market as of December 10, 2021. For illustrative purposes only, subject to change

- In May 2023, the Town can utilize future refunding opportunities to restructure debt service in FY 2024
- While the Town can restructure FY 2024 debt service in May 2022, the restructuring would need to be done on a taxable basis
- It may be beneficial for the Town to employ a "wait and see" approach to see how much flexibility is needed for FY 2024 in May 2023

## 2022 FINANCING IS A COMPONENT OF THE DEFICIT MITIGATION PLAN DESIGNED TO PROVIDE BUDGETARY FLEXIBILITY AND CONTINUE TO REBUILD FUND BALANCE

PUBLIC FINANCE

A	B	C	D	E	F	G	H	I	J	K	L
Fiscal Year	Existing Debt Service Pre-2020 Restructuring	Phase 1 2020 Restructuring	Existing Debt Service Post-2020 Restructuring	2021 Series A New Money Component <sup>(1)</sup>	2021 Series A Refinancing Component <sup>(2)</sup>	Phase 2 Planned 2022 Restructuring <sup>(3)</sup>	Anticipated Pro-Forma Debt Service	Budgeted Debt Service <sup>(4)</sup>	Potential Debt Service Savings <sup>(5)</sup>	Projected Core Operating Surpluses <sup>(6)</sup>	Actual or Projected Fund Balance
2020											(2,289,004)
2021	\$ 22,218,875	\$ (6,206,188)	\$ 16,012,688	\$ -	\$ -	\$ -	\$ 16,012,688	\$ 22,218,845	\$ 6,206,157	400,000	4,317,153
2022	25,321,420	(7,765,935)	17,555,485	-	(301,875)	-	17,253,610	23,908,844	6,655,234	500,000	11,472,388
2023	27,670,631	495,560	28,166,191	670,331	(1,452,354)	(10,038,717)	17,345,452	26,000,000	8,654,548	600,000	20,726,936
2024	29,406,391	495,560	29,901,951	543,400	(413,413)	314,556	30,346,494	28,000,000			
2025	28,967,445	495,560	29,463,005	531,200	(3,950)	313,553	30,303,808	30,000,000			
2026	29,080,323	495,560	29,575,883	519,000	(700)	315,719	30,409,902				
2027	29,185,034	495,560	29,680,594	506,800	40,825	453,888	30,682,106				
2028	29,304,863	495,560	29,800,423	494,600	(1,088)	311,738	30,605,673				
2029	29,409,699	495,560	29,905,259	480,875	(3,438)	311,619	30,694,315				
2030	29,485,827	495,560	29,981,387	465,625	(4,563)	313,906	30,756,356				
2031	28,110,219	1,870,310	29,980,529	445,500	(1,313)	313,669	30,738,385				
2032	18,456,890	11,528,530	29,985,420	430,500	(3,688)	312,756	30,724,989				
2033	16,401,449	1,271,000	17,672,449	415,500	-	6,482,919	24,570,867				
2034	14,922,798	-	14,922,798	402,000	-	(4,750)	15,320,048				
2035	14,701,883	-	14,701,883	390,000	-	(1,500)	15,090,383				
2036	13,183,879	-	13,183,879	378,000	-	-	13,561,879				
2037	12,150,941	-	12,150,941	366,000	-	-	12,516,941				
2038	10,627,564	-	10,627,564	354,000	-	-	10,981,564				
2039	10,006,060	-	10,006,060	342,000	-	-	10,348,060				
2040	9,385,050	-	9,385,050	330,000	-	-	9,715,050				
2041	8,041,090	-	8,041,090	318,000	-	-	8,359,090				
2042	8,041,270	-	8,041,270	306,000	-	-	8,347,270				
2043	8,043,250	-	8,043,250	-	-	-	8,043,250				
2044	8,041,120	-	8,041,120	-	-	-	8,041,120				
2045	8,043,840	-	8,043,840	-	-	-	8,043,840				
<b>Total</b>	<b>\$ 468,207,808</b>	<b>\$ 4,662,198</b>	<b>\$ 472,870,006</b>	<b>\$ 8,689,331</b>	<b>\$ (2,145,554)</b>	<b>\$ (600,645)</b>	<b>\$ 478,813,138</b>				

(1) \$6,040,000 New Money component of General Obligation Bonds Issue of 2021

(2) \$13,280,000 Refunding component of General Obligation Bonds Issue of 2021

(3) Anticipated Restructuring in 2022. Preliminary projections subject to change

(4) The amounts budgeted for FY 2021 and FY 2022 are actual. Budgeted amounts after FY 2022 are projected and subject to change

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

(6) Budgets are projected to be "structurally balanced" with moderate operating surpluses. These exclude the projected debt service savings

- The 2022 financing can help provide the Town with more time to reach up to the base \$30.5MM of debt service repayment
- In addition, the Town can continue to rebuild its general fund balance



## DISCLAIMER

PUBLIC FINANCE

The information contained herein is solely intended to facilitate discussion of potentially applicable financing applications and is not intended to be a specific buy/sell recommendation, nor is it an official confirmation of terms. Any terms discussed herein are preliminary until confirmed in a definitive written agreement. While we believe that the outlined financial structure or marketing strategy is the best approach under the current market conditions, the market conditions at the time any proposed transaction is structured or sold may be different, which may require a different approach.

The analysis or information presented herein is based upon hypothetical projections and/or past performance that have certain limitations. No representation is made that it is accurate or complete or that any results indicated will be achieved. In no way is past performance indicative of future results. Changes to any prices, levels, or assumptions contained herein may have a material impact on results. Any estimates or assumptions contained herein represent our best judgment as of the date indicated and are subject to change without notice. Examples are merely representative and are not meant to be all-inclusive.

Raymond James shall have no liability, contingent or otherwise, to the recipient hereof or to any third party, or any responsibility whatsoever, for the accuracy, correctness, timeliness, reliability or completeness of the data or formulae provided herein or for the performance of or any other aspect of the materials, structures and strategies presented herein. This Presentation is provided to you for the purpose of your consideration of the engagement of Raymond James as an underwriter and not as your financial advisor or Municipal Advisor (as defined in Section 15B of the Exchange Act of 1934, as amended), and we expressly disclaim any intention to act as your fiduciary in connection with the subject matter of this Presentation. The information provided is not intended to be and should not be construed as a recommendation or "advice" within the meaning of Section 15B of the above-referenced Act. Any portion of this Presentation which provides information on municipal financial products or the issuance of municipal securities is only given to provide you with factual information or to demonstrate our experience with respect to municipal markets and products. Municipal Securities Rulemaking Board ("MSRB") Rule G-17 requires that we make the following disclosure to you at the earliest stages of our relationship, as underwriter, with respect to an issue of municipal securities: the underwriter's primary role is to purchase securities with a view to distribution in an arm's-length commercial transaction with the issuer and it has financial and other interests that differ from those of the issuer.

Raymond James does not provide accounting, tax or legal advice; however, you should be aware that any proposed transaction could have accounting, tax, legal or other implications that should be discussed with your advisors and/or legal counsel.

Raymond James and affiliates, and officers, directors and employees thereof, including individuals who may be involved in the preparation or presentation of this material, may from time to time have positions in, and buy or sell, the securities, derivatives (including options) or other financial products of entities mentioned herein. In addition, Raymond James or affiliates thereof may have served as an underwriter or placement agent with respect to a public or private offering of securities by one or more of the entities referenced herein.

This Presentation is not a binding commitment, obligation, or undertaking of Raymond James. No obligation or liability with respect to any issuance or purchase of any Bonds or other securities described herein shall exist, nor shall any representations be deemed made, nor any reliance on any communications regarding the subject matter hereof be reasonable or justified unless and until (1) all necessary Raymond James, rating agency or other third party approvals, as applicable, shall have been obtained, including, without limitation, any required Raymond James senior management and credit committee approvals, (2) all of the terms and conditions of the documents pertaining to the subject transaction are agreed to by the parties thereto as evidenced by the execution and delivery of all such documents by all such parties, and (3) all conditions hereafter established by Raymond James for closing of the transaction have been satisfied in our sole discretion. Until execution and delivery of all such definitive agreements, all parties shall have the absolute right to amend this Presentation and/or terminate all negotiations for any reason without liability therefor.

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN UNASSIGNED FUND BALANCE -  
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND  
For the Year Ended June 30, 2021**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes	\$ 200,630,854	200,630,854	199,707,498	(923,356)
Intergovernmental	38,129,819	38,129,819	38,287,870	158,051
Charges for services	3,027,270	3,028,770	3,058,116	29,346
Investment income	560,000	560,000	48,313	(511,687)
Licenses, permits and fees	3,973,325	4,223,325	4,109,382	(113,943)
Other revenues	2,607,409	2,607,409	933,658	(1,673,751)
<b>Total revenues</b>	<b>\$ 248,928,677</b>	<b>249,180,177</b>	<b>246,144,837</b>	<b>(3,035,340)</b>
<b>Expenditures:</b>				
Current:				
General government	\$ 12,203,884	12,413,665	11,433,766	(979,899)
Public safety	31,013,533	30,663,987	30,118,199	(545,788)
Public works	12,362,269	12,994,440	12,407,473	(586,967)
Health and welfare	2,034,928	2,034,928	1,834,511	(200,417)
Culture and recreation	2,926,795	2,926,795	2,696,864	(229,931)
Education	89,644,925	89,644,925	89,391,922	(253,003)
Employee benefits	76,267,500	75,572,884	75,368,217	(204,667)
Debt service:				
Principal retirements	8,360,000	8,360,000	2,690,000	(5,670,000)
Interest and other charges	14,114,845	14,114,845	13,491,643	(623,202)
<b>Total expenditures</b>	<b>\$ 248,928,679</b>	<b>248,726,469</b>	<b>239,432,595</b>	<b>(9,293,874)</b>
<b>Revenues over (under) expenditures</b>	<b>\$ (2)</b>	<b>453,708</b>	<b>6,712,242</b>	<b>6,258,534</b>
<b>Other financing sources (uses):</b>				
Proceeds from sale of bonds	\$		2,862,733	2,862,733
<b>Total other financing sources (uses)</b>	<b>\$ -</b>	<b>-</b>	<b>2,862,733</b>	<b>2,862,733</b>
<b>Revenues over expenditures and other financing sources (uses)</b>	<b>\$ (2)</b>	<b>453,708</b>	<b>9,574,975</b>	<b>6,258,534</b>
Net change in unassigned fund balance			9,574,975	
Unassigned fund balance, July 1, 2020			(3,032,832)	
Unassigned fund balance, June 30, 2021			\$ 6,542,143	

The notes to the financial statements are an integral part of this statement.

## **Town of Plymouth Submission**

The Town of Plymouth advised OPM that it is currently working towards submitting its FY 2022-23 budget to the Board of Finance and that the budget is due to be submitted on February 10<sup>th</sup>. Therefore, the Town is unable to provide the information OPM requested as part of the packet to be provided to the MFAC for the February 16, 2022 meeting.

If information is provided by Plymouth to OPM prior to the February 16<sup>th</sup> meeting, it will be transmitted to Commissioners in a separate document.

## **FHMS - FY 2020 AFDR Results As of February 10, 2022**

### **Number of Municipalities**

4 of 4 Tiles Completed	126
3 of 4 Tiles Completed	7
2 of 4 Tiles Completed	1
1 of 4 Tiles Completed	8
No Tiles Completed	28
	<u>170</u>

<b>Approved by OPM Admin</b>	<b>101</b>
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<b>OPM Admin Review In Progress</b>	<b>25</b>
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**June 30, 2021 Audit Reports on EXTENSION  
Through the End of February**

**69**