



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: February 5, 2021

SUBJECT: Agenda for MFAC – Wednesday, February 17, 2021

A regular meeting of the Municipal Finance Advisory Commission is scheduled for Wednesday, February 17, 2021. **The meeting is scheduled to begin at 10:00 a.m. 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: 965103806#

Attendance by Microsoft TEAMS

The link to join the meeting via TEAMS will be sent by email to your electronic calendars.

The Agenda is as follows:

1. Call to order
2. Approval of the minutes to the December 9, 2020 meeting
3. Town of Brooklyn
 - Status of the June 30, 2020 audit report.
 - Most current unaudited budget to actual results for FY 2019-20.
 - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
 - Update on implementation of Corrective Action Plan to address audit findings from the June 30, 2019 Audit.
 - Other fiscal related matters.

STATE OF CONNECTICUT

OFFICE OF POLICY AND MANAGEMENT

DRAFT MINUTES

MUNICIPAL FINANCE ADVISORY COMMISSION

REGULAR MEETING

WEDNESDAY, DECEMBER 9, 2020

Meeting Location: Telephonic Meeting

Date/Time: December 9, 2020, 10:00 A.M.

Members Present: Ms. Kathleen Clarke Buch, Chair
Mr. Douglas Gillette
Mr. Anthony Genovese
Ms. Kimberly Kennison
Mr. John Schuyler
Ms. Rebecca A. Sielman
Ms. Diane Waldron

Members Absent: Mr. Michael LeBlanc

Others Present: Julian Freund, OPM Staff
William Plummer, OPM Staff
Richard Ives, First Selectman, Town of Brooklyn
Stephanie Levin, Finance Director, Town of Brooklyn
Richard Dziekan, Mayor, City of Derby
Keith McLiverty, Interim Finance Director, Derby
Lori Spielman, First Selectman, Town of Ellington
Felicia LaPlante, Assistant Finance Director, Town of Ellington
Curt Leng, Mayor, Town of Hamden
Curtis Eatman, Director of Finance, Hamden
Rick Galarza, Deputy Finance Director, Hamden
Ann Marie Rheault, Finance Director, Town of Plymouth
Christopher King, King & King, Auditor for Brooklyn
David Panico, Hamden Bond Counsel, Robinson & Cole
John Accavallo, auditor for Derby, AO & Company
David Capelletti, auditor for Hamden, Clermont & Associates

1. Call to order

The meeting was called to order at 10:03 a.m. by Commission Chair Buch. She acknowledged the recent notification sent to fellow Commissioners by Commissioner Gillette announcing his retirement from the Commission effective with his retirement as a partner of his law firm on December 31st. She and other Commissioners congratulated him and expressed their appreciation to the work he has done on the Commission over the years.

2. Approval of the Minutes to the September 30, 2020 Meeting

The minutes of the September 30, 2020 meeting were unanimously approved, with Commissioner Gillette abstaining. Note: Commissioner Sielman joined the meeting at 10:40 a.m. and was not in attendance to vote on the approval of the minutes.

3. Town of Plymouth - Unaudited Budget to Actual Results for FY 2019-20 / Most Current FY 2020-21 Budget to Actual Results with projections through June 30, 2021 / Update on Implementation of Corrective Action Plan to Address Audit Findings and Recommendations from the June 30, 2019 Audit and Management Letter / Status of the June 30, 2020 Audit / Other Fiscal Related Matters

Plymouth's finance director, Ann Marie Rheault, introduced herself. She stated that currently, the Town's June 30, 2020 results to date show an operating surplus of approximately \$975,000. However, there are adjusting entries that still need to be made that could have an effect on this estimate. A 30-day extension request was filed for submittal of the June 30, 2020 audit report past the statutory December 31, 2020 due date. The Town is on schedule to submit the audit report by December 31st but an extension was filed in case of events that could cause the audit to be delayed such as finance staff being affected by COVID-19. Commissioners made inquiries regarding areas of savings that are projected, whether there were reimbursements projected related to COVID-19 expenditures, etc.

Ms. Rheault summarized the FY 2020-21 results to date and also described property tax collections to date. Back taxes collected to date are somewhat lower than past years but current year taxes are not showing any lag despite the deferment of taxes allowed by the Town.

Commissioners thanked Ms. Rheault for attending today's meeting to provide an update on the Plymouth's finances.

4. Town of Brooklyn - Unaudited Budget to Actual Results for FY 2019-20 / Most Current FY 2020-21 Budget to Actual Results with projections through June 30, 2021 / Update on Implementation of Corrective Action Plan to Address Audit Findings from the June 30, 2019 Audit / Status of the June 30, 2020 Audit / Other Fiscal Related Matters.

Stephanie Levin, the Town of Brooklyn's finance director, introduced herself to the Commission. Similar to Plymouth, Brooklyn has filed a 30-day extension for additional time past the December 31, 2020 due date to submit the June 30, 2020 audit report. This was done as there has been staff from the Town's finance office and from its audit firm who have been impacted by COVID-19. The goal is still to submit the report by December 31st but as a precaution the extension request was made.

Presently, the Town is expecting a surplus in its General Fund of approximately \$470,000 for FY 2019-20. \$200,000 of the surplus is from the Board of Education side of the budget and \$270,000 is from the Town side. Several questions were posed by Commissioners including as to the effect on the Town's fund balance from the projected operating surplus, the description of what was included in the miscellaneous revenue category for which actual revenues significantly exceeded the amount budgeted, the development of a policies and procedures manual, etc.

Ms. Levin indicated that the Town collects taxes quarterly and that she has not seen any significant impact on tax collections due to COVID-19.

5. **Town of Ellington** - Unaudited Budget to Actual Results for FY 2019-20 / Most Current FY 2020-21 Budget to Actual Results with projections through June 30, 2021 / Update on Implementation of Corrective Action Plan to Address Audit Findings from the June 30, 2019 Audit / Status of the June 30, 2020 Audit / Other Fiscal Related Matters.

Commissioner Gillette noted for the record that his firm serves as Bond Counsel for the Town, therefore he is recusing himself.

Felicia LaPlante, the Town of Ellington's assistant finance director, introduced herself to Commissioners. She described the corrective actions the Town has implemented to date to address the audit findings identified in the June 30, 2019 audit report. She also noted that the Town had successfully met its own target date by completion by October 30, 2020 of its June 30, 2020 audit report. She noted that the audit entries needed to produce the June 30, 2020 audit were significantly less than those for the June 30, 2019 audit. She described the progress in implementing Town's new accounting software. She described the audit results for FY 2019-20, including a General Fund operating surplus of \$2.1 million.

Commissioner Kennison commended the Town for completion of the June 30, 2020 audit in significantly less time than the June 30, 2019 audit and the improved financial results as identified in the June 30, 2020 audit report. She noted that there were several findings identified in the audit report and that OPM and the Commission would be seeking a detailed corrective action plan to address the findings. Several Commissioners commented on the improvements made by the Town.

6. **City of Derby** - Unaudited Budget to Actual Results for FY 2019-20 / Most Current FY 2020-21 Budget to Actual Results with projections through June 30, 2021 / Update on Implementation of Corrective Action Plan to Address Audit Findings and

Recommendations from the June 30, 2019 Audit and Management Letter / Status of the June 30, 2020 Audit / Other Fiscal Related Matters.

Commissioner Gillette noted for the record that his firm is Bond Counsel for the City, therefore he is recusing himself.

Finance Director Keith McLiverty introduced himself and others present for the City. He provided an update on the implementation of the corrective actions to resolve the audit findings identified in the June 30, 2019 audit report. He noted that a number of the corrective actions have been implemented while there are still a number of others that are in progress. The Town is committed to its 8-point financial plan which includes fully implementing the corrective action plan.

The Town is projecting a FY 2019-20 surplus of approximately \$600,000 to \$700,000 on the Town side and a surplus for FY 2019-20 of approximately \$380,000 on the Board of Education side of the budget. This is on top of the \$1.5 million in fund balance replenishment that was built into the FY 2019-20 adopted budget.

The Town saw no negative impact on property taxes in FY 2019-20 and has not seen any negative impact on property taxes so far in FY 2020-21. The Town has budgeted another \$1.5 million in replenishment of its fund balance for FY 2020-21 and to date anticipates to increase its fund balance by this amount for June 30, 2021.

The Town does not anticipate any significant delay in filing its June 30, 2020 audit report but may seek an extension later in December to ensure that it is in conformance with statutes as to the filing date of the audit.

Commissioners asked a number of questions as it relates to the June 30, 2019 audit findings, the unaudited operating results for FY 2019-20 and the projections to date in regard to the FY 2020-21 budget. Commissioners indicated their appreciation to the Mr. McLiverty for his presentation.

7. **Town of Hamden - Unaudited Budget to Actual Results for FY 2019-20 / Most Current FY 2020-21 Budget to Actual Results with projections through June 30, 2021 / Update on Implementation of Corrective Action Plan to Address Audit Findings and Recommendations from the June 30, 2019 Management Letter / Status of the June 30, 2020 Audit / Other Fiscal Related Matters.**

Finance Director Curtis Eatman introduced himself and all in attendance for today's meeting representing the Town of Hamden.

Mayor Leng introduced himself to the Commission and expressed his intent to walk Commissioners through today's presentation on the Town's updated financial status.

The Town expects to move from a positive \$1.9 million cumulative General Fund fund balance as of June 30, 2019 to a negative \$2.5 million fund deficit as of June 30, 2020. This deficit is caused primarily by revenue shortfalls in several areas of the FY 2019-20 budget including: revenue shortfall of \$3.0 million in motor vehicle property taxes,

\$1.0 million revenue shortfall for fees for services and \$1.6 million in revenue shortfall for miscellaneous revenues.

The Mayor described certain best practices that are being put into place such as funding pensions at the full actuarial recommended amount, implementation of a tax lien sale program to generate revenues, etc.

The Mayor has seen no negative effect from COVID-19 on property tax collection rates except in the area of motor vehicle taxes which are coming in slower than the same time frame in FY 2019-20.

For FY 2020-21 revenues are trending at \$4 million to \$6 million less than what was budgeted. However, expenditures are estimated at \$6 million to \$8 million less than budgeted as shown in the PowerPoint presentation provided

Questions were posed by Commissioners and recommendations made regarding a number of items including: (1) whether the Town has an updated capital plan and other long-term forecasting, and the need to continually update such capital plans and forecasts; (2) whether the Town has implemented an audit of the pension benefit calculations to ensure that no incorrect calculations are made as has occurred previously, and if not, that the Town should consider the same; and (3) the need for the Town to address the audit findings identified in its management letter and to provide an update on the implementation of its corrective action plan, etc.

Commissioners expressed their appreciation to Mayor Leng and his staff for attending today's meeting to provide an update on Hamden's finances.

8. Calendar Year 2021 Proposed Meeting Dates

The proposed following meeting dates for Calendar Year 2021 were reviewed and approved by the Commissioners:

Meeting Dates	Time	Location
Wednesday, February 17, 2021	10:00 A.M.	Telephonic Meeting
Wednesday, April 14, 2021	10:00 A.M.	Telephonic Meeting
Wednesday, June 16, 2021	10:00 A.M.	Telephonic Meeting
Wednesday, August 18, 2021	10:00 A.M.	Telephonic Meeting
Wednesday, October 13, 2021	10:00 A.M.	Telephonic Meeting
Wednesday, December 8, 2021	10:00 A.M.	Telephonic Meeting

9. Other Business

Commissioner Schuyler indicated that it was his intent to resign from the Commission as soon as another candidate would be available to fill his position. Commissioner Kennison described the process for filling vacancies on the Commission and indicated that she has requested recommendations from both Commissioner Gillette and Commissioner Schuyler to fill their vacated positions.

10. Adjourned.

The meeting was adjourned at 11:56 p.m.

Respectfully submitted,

Douglas W. Gillette
Commission Secretary

4. City of Derby
 - Status of the June 30, 2020 audit report.
 - Most current unaudited budget to actual results for FY 2019-20.
 - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
 - Update on implementation of Corrective Action Plan to address audit findings and recommendations from the June 30, 2019 Audit and Management Letter.
 - Other fiscal related matters.
5. Town of Hamden
 - Results of the June 30, 2020 Audit – financial statements and audit findings.
 - Most current FY 2020-21 budget to actual results with projections through June 30, 2021.
 - Other fiscal related matters.
6. Information Updates
 - Town of Ellington data submission.
 - Town of Plymouth data submission.
7. FHMS Project Update
8. Other Business

Please contact Lori Stevenson at lori.stevenson@ct.gov for any questions you may have.

Cc:

Richard Ives, First Selectman, Town of Brooklyn
Stephanie Levin, Finance Director, Town of Brooklyn
Richard Dziekan, Mayor, City of Derby
Keith McLiverty, Interim 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
Curt B. Leng, Mayor, Town of Hamden
Curtis Eatman, Director of Finance, Town of Hamden
David V. Merchant, Mayor, Town of Plymouth
Ann Marie Rheault, Finance Director, Town of Plymouth
Secretary of State
State Treasurer's Office

Town of Brooklyn

Revenue FY 2020

Fiscal Year: 2019-2020

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.00.0000.40236	Ski Club Revenue	\$0.00	\$0.00	\$0.00	\$0.00	(\$500.00)	\$500.00	\$0.00	\$500.00	0.00%
1005.00.0000.40243	Toy Drive REvenue	\$0.00	\$0.00	\$0.00	\$0.00	(\$600.00)	\$600.00	\$0.00	\$600.00	0.00%
1005.00.0000.41111	Property Taxes Current	(\$15,777,049.00)	\$0.00	(\$15,777,049.00)	\$0.00	(\$15,753,333.35)	(\$23,715.65)	\$0.00	(\$23,715.65)	0.15%
1005.00.0000.41112	Property Taxes Prior	(\$169,786.00)	\$0.00	(\$169,786.00)	\$0.00	(\$134,308.99)	(\$35,477.01)	\$0.00	(\$35,477.01)	20.90%
1005.00.0000.41113	Property Taxes Interest & Liens	(\$75,000.00)	\$0.00	(\$75,000.00)	\$0.00	(\$78,590.15)	\$3,590.15	\$0.00	\$3,590.15	-4.79%
1005.00.0000.41114	Property Taxes Motor Vehicle Supplemental	(\$325,000.00)	\$0.00	(\$325,000.00)	\$0.00	(\$240,401.29)	(\$84,598.71)	\$0.00	(\$84,598.71)	26.03%
1005.00.0000.42000	Building Permits	(\$80,000.00)	\$0.00	(\$80,000.00)	\$0.00	(\$72,699.75)	(\$7,300.25)	\$0.00	(\$7,300.25)	9.13%
1005.00.0000.42202	Fire Marshal Fees	(\$1,500.00)	\$0.00	(\$1,500.00)	\$0.00	(\$675.00)	(\$825.00)	\$0.00	(\$825.00)	55.00%
1005.00.0000.42203	Planning & Zoning Fees	(\$9,000.00)	\$0.00	(\$9,000.00)	\$0.00	(\$8,315.00)	(\$685.00)	\$0.00	(\$685.00)	7.61%
1005.00.0000.42204	Inland Wetlands Fees	(\$2,000.00)	\$0.00	(\$2,000.00)	\$0.00	(\$9,180.00)	\$7,180.00	\$0.00	\$7,180.00	-359.00%
1005.00.0000.42205	ZBA Fees	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	(\$500.00)	\$0.00	(\$500.00)	100.00%
1005.00.0000.42261	Dog Licenses	(\$500.00)	\$0.00	(\$500.00)	\$0.00	(\$1,037.50)	\$537.50	\$0.00	\$537.50	-107.50%
1005.00.0000.42263	Dog Surcharge Fee	\$0.00	\$0.00	\$0.00	\$0.00	(\$306.00)	\$306.00	\$0.00	\$306.00	0.00%
1005.00.0000.42415	Pistol Permits	(\$2,500.00)	\$0.00	(\$2,500.00)	\$0.00	(\$3,785.00)	\$1,285.00	\$0.00	\$1,285.00	-51.40%
1005.00.0000.43000	Bingo Permits	(\$300.00)	\$0.00	(\$300.00)	\$0.00	(\$30.00)	(\$270.00)	\$0.00	(\$270.00)	90.00%
1005.00.0000.43301	Education Assistance	(\$6,956,457.00)	\$0.00	(\$6,956,457.00)	\$0.00	(\$6,952,811.00)	(\$3,646.00)	\$0.00	(\$3,646.00)	0.05%
1005.00.0000.43304	Mashantucket Grant	(\$191,703.00)	\$0.00	(\$191,703.00)	\$0.00	(\$191,703.00)	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43305	Tax Relief Disability	(\$1,317.00)	\$0.00	(\$1,317.00)	\$0.00	(\$1,284.98)	(\$32.02)	\$0.00	(\$32.02)	2.43%
1005.00.0000.43307	Veteran's Loss Reimbursement	(\$5,120.00)	\$0.00	(\$5,120.00)	\$0.00	(\$6,051.22)	\$931.22	\$0.00	\$931.22	-18.19%
1005.00.0000.43308	Motor Vehicle Fines	(\$3,250.00)	\$0.00	(\$3,250.00)	\$0.00	(\$940.00)	(\$2,310.00)	\$0.00	(\$2,310.00)	71.08%
1005.00.0000.43311	Telecommunications	(\$12,246.00)	\$0.00	(\$12,246.00)	\$0.00	(\$11,918.21)	(\$327.79)	\$0.00	(\$327.79)	2.68%
1005.00.0000.43312	Municipal Revenue Sharing	(\$10,379.00)	\$0.00	(\$10,379.00)	\$0.00	(\$10,379.00)	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43320	Z Recs	(\$70,000.00)	\$0.00	(\$70,000.00)	\$0.00	\$0.00	(\$70,000.00)	\$0.00	(\$70,000.00)	100.00%
1005.00.0000.43353	D.U.I. Grant	(\$15,000.00)	\$0.00	(\$15,000.00)	\$0.00	\$0.00	(\$15,000.00)	\$0.00	(\$15,000.00)	100.00%
1005.00.0000.43600	P.I.L.O.T. State Property	(\$79,919.00)	\$0.00	(\$79,919.00)	\$0.00	(\$79,919.00)	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44000	Apartment Inspection Fees	(\$500.00)	\$0.00	(\$500.00)	\$0.00	(\$745.00)	\$245.00	\$0.00	\$245.00	-49.00%
1005.00.0000.44102	Recording Fees-Town Clerk	(\$45,000.00)	\$0.00	(\$45,000.00)	\$0.00	(\$60,207.10)	\$15,207.10	\$0.00	\$15,207.10	-33.79%
1005.00.0000.44104	Copier Fees	(\$7,500.00)	\$0.00	(\$7,500.00)	\$0.00	(\$9,040.50)	\$1,540.50	\$0.00	\$1,540.50	-20.54%
1005.00.0000.44403	Transfer Station Fees-#1 Large Bags	(\$25,000.00)	\$0.00	(\$25,000.00)	\$0.00	(\$25,152.20)	\$152.20	\$0.00	\$152.20	-0.61%
1005.00.0000.44404	Transfer Station fees-#2 Small Bags	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$2,257.00)	(\$7,743.00)	\$0.00	(\$7,743.00)	77.43%
1005.00.0000.44405	Transfer Station Fees-#3 Bulky Waste	(\$44,700.00)	\$0.00	(\$44,700.00)	\$0.00	(\$83,043.68)	\$38,343.68	\$0.00	\$38,343.68	-85.78%
1005.00.0000.44406	Transfer Station Fees-#4 Sp. Bulky Waste	(\$800.00)	\$0.00	(\$800.00)	\$0.00	(\$449.00)	(\$351.00)	\$0.00	(\$351.00)	43.88%
1005.00.0000.44407	Transfer Station Fees-#5 Fridges	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$625.00)	(\$375.00)	\$0.00	(\$375.00)	37.50%
1005.00.0000.44408	Transfer Station Fees-#6 Propane Tanks	(\$800.00)	\$0.00	(\$800.00)	\$0.00	(\$165.00)	(\$635.00)	\$0.00	(\$635.00)	79.38%

Town of Brooklyn

Revenue FY 2020

Fiscal Year: 2019-2020

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.00.0000.44409	Transfer Station Fees-#7 Tires	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$1,318.00)	\$318.00	\$0.00	\$318.00	-31.80%
1005.00.0000.44410	Transfer Station Fees-#8 Pods/Computers	\$0.00	\$0.00	\$0.00	\$0.00	(\$274.22)	\$274.22	\$0.00	\$274.22	0.00%
1005.00.0000.44411	Transfer Station Fees-Recycle Bins	(\$500.00)	\$0.00	(\$500.00)	\$0.00	(\$400.00)	(\$100.00)	\$0.00	(\$100.00)	20.00%
1005.00.0000.44412	Transfer Station Fees-Scrap Metal	(\$1,200.00)	\$0.00	(\$1,200.00)	\$0.00	\$0.00	(\$1,200.00)	\$0.00	(\$1,200.00)	100.00%
1005.00.0000.44427	Brooklyn Fair Tpr. Reimbursement	(\$5,000.00)	\$0.00	(\$5,000.00)	\$0.00	(\$5,000.00)	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44501	Vitals Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$34.00	(\$34.00)	\$0.00	(\$34.00)	0.00%
1005.00.0000.44709	Recreation Fees	(\$222,600.00)	\$0.00	(\$222,600.00)	\$0.00	(\$203,628.30)	(\$18,971.70)	\$0.00	(\$18,971.70)	8.52%
1005.00.0000.46101	Interest	(\$13,000.00)	\$0.00	(\$13,000.00)	\$0.00	(\$8,683.22)	(\$4,316.78)	\$0.00	(\$4,316.78)	33.21%
1005.00.0000.47201	Health Department Rent	(\$34,043.00)	\$0.00	(\$34,043.00)	\$0.00	(\$34,042.62)	(\$0.38)	\$0.00	(\$0.38)	0.00%
1005.00.0000.47202	Community Center Rental Fees	(\$400.00)	\$0.00	(\$400.00)	\$0.00	(\$185.00)	(\$215.00)	\$0.00	(\$215.00)	53.75%
1005.00.0000.48422	Conveyance Tax	(\$95,000.00)	\$0.00	(\$95,000.00)	\$0.00	(\$108,126.95)	\$13,126.95	\$0.00	\$13,126.95	-13.82%
1005.00.0000.48423	Miscellaneous Income	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$270,405.44)	\$269,405.44	\$0.00	\$269,405.44	26940.54%
1005.00.0000.48424	Insurance Dividend	(\$10,000.00)	\$0.00	(\$10,000.00)	\$0.00	(\$14,544.66)	\$4,544.66	\$0.00	\$4,544.66	-45.45%
DEPARTMENT: Undefined Department - 0000		(\$24,307,569.00)	\$0.00	(\$24,307,569.00)	\$0.00	(\$24,387,027.33)	\$79,458.33	\$0.00	\$79,458.33	-0.33%
Grand Total:		(\$24,307,569.00)	\$0.00	(\$24,307,569.00)	\$0.00	(\$24,387,027.33)	\$79,458.33	\$0.00	\$79,458.33	-0.33%

End of Report

Town of Brooklyn

Budget Report

Fiscal Year: 2019-2020

From Date: 2/1/2021 To Date: 2/28/2021

☐ Include pre encumbrance ☐ Print accounts with zero balance ☒ Filter Encumbrance Detail by Date Range
☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4101.51900	BOF-Recording Secretary	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$987.50	\$1,512.50	\$0.00	\$1,512.50	60.50%
1005.41.4101.53400	BOF-Other Professional Services	\$3,250.00	\$0.00	\$3,250.00	\$0.00	\$770.00	\$2,480.00	\$0.00	\$2,480.00	76.31%
1005.41.4101.53410	BOF-Financing & Accounting	\$37,500.00	\$0.00	\$37,500.00	\$0.00	\$36,043.25	\$1,456.75	\$0.00	\$1,456.75	3.88%
1005.41.4101.55400	BOF-Advertising & Legal Notices	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$657.91	\$1,342.09	\$0.00	\$1,342.09	67.10%
1005.41.4101.55500	BOF-Printing & Publications	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Board of Finance - 4101	\$45,850.00	\$0.00	\$45,850.00	\$0.00	\$39,058.66	\$6,791.34	\$0.00	\$6,791.34	14.81%
1005.41.4111.51900	BOS-Recording Secretary-Payroll	\$2,400.00	\$0.00	\$2,400.00	\$0.00	\$800.00	\$1,600.00	\$0.00	\$1,600.00	66.67%
1005.41.4111.51901	BOS-Wages	\$7,576.00	\$0.00	\$7,576.00	\$0.00	\$7,502.52	\$73.48	\$0.00	\$73.48	0.97%
1005.41.4111.53010	BOS-Professional Affiliations	\$13,847.00	\$5,062.80	\$18,909.80	\$0.00	\$18,909.80	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4111.53200	BOS-Meetings	\$800.00	\$0.00	\$800.00	\$0.00	\$355.00	\$445.00	\$0.00	\$445.00	55.63%
1005.41.4111.55400	BOS-Advertising & Legal Notices	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,043.52	\$456.48	\$0.00	\$456.48	18.26%
1005.41.4111.55800	BOS-Transportation	\$1,500.00	\$234.99	\$1,734.99	\$0.00	\$1,734.99	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4111.56900	BOS-COVID19 Expenses	\$0.00	\$15,115.19	\$15,115.19	\$0.00	\$15,115.19	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4111.58250	BOS-Scholarships	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.41.4111.58251	BOS-Special Programs	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$566.64	\$433.36	\$0.00	\$433.36	43.34%
	DEPARTMENT: Board of Selectmen - 4111	\$29,923.00	\$20,412.98	\$50,335.98	\$0.00	\$47,027.66	\$3,308.32	\$0.00	\$3,308.32	6.57%
1005.41.4117.51610	Administration-Wages	\$253,250.00	(\$17,943.37)	\$235,306.63	\$0.00	\$235,306.63	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4117.51620	Administration-Wages PT	\$0.00	\$819.00	\$819.00	\$0.00	\$819.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4117.51902	Administration-Insurance Stipend	\$3,000.00	\$4,598.62	\$7,598.62	\$0.00	\$7,598.62	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4117.53510	Administration-Bookkeeping Update	\$7,000.00	\$0.00	\$7,000.00	\$0.00	\$1,365.00	\$5,635.00	\$0.00	\$5,635.00	80.50%
1005.41.4117.54000	Administration-Payroll Services ADP	\$0.00	\$14,336.89	\$14,336.89	\$0.00	\$14,336.89	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4117.55500	Administration-Printing & Publications	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$220.00	\$780.00	\$0.00	\$780.00	78.00%
	DEPARTMENT: Administration - 4117	\$264,250.00	\$1,811.14	\$266,061.14	\$0.00	\$259,646.14	\$6,415.00	\$0.00	\$6,415.00	2.41%
1005.41.4131.51610	Assessor-Wages	\$110,215.00	\$621.24	\$110,836.24	\$0.00	\$110,836.24	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4131.51620	Assessor-Wages PT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$50.00	\$950.00	\$0.00	\$950.00	95.00%
1005.41.4131.53010	Assessor-Professional Affiliations	\$275.00	\$0.00	\$275.00	\$0.00	\$170.00	\$105.00	\$0.00	\$105.00	38.18%
1005.41.4131.53220	Assessor-Professional Development	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
1005.41.4131.53341	Assessor-Revaluation	\$18,262.00	\$0.40	\$18,262.40	\$0.00	\$18,262.40	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4131.53343	Assessor-Web Hosting	\$2,627.00	\$0.00	\$2,627.00	\$0.00	\$2,626.50	\$0.50	\$0.00	\$0.50	0.02%
1005.41.4131.53400	Assessor-Other Professional Services	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$505.00	\$4,495.00	\$0.00	\$4,495.00	89.90%
1005.41.4131.53510	Assessor-Data Processing	\$12,824.00	\$291.15	\$13,115.15	\$0.00	\$13,115.15	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4131.55400	Assessor-Advertising & Legal Notices	\$60.00	\$0.00	\$60.00	\$0.00	\$42.00	\$18.00	\$0.00	\$18.00	30.00%
1005.41.4131.55800	Assessor-Travel, Meetings & Field Work	\$800.00	\$0.00	\$800.00	\$0.00	\$286.16	\$513.84	\$0.00	\$513.84	64.23%

Town of Brooklyn

Budget Report

Fiscal Year: 2019-2020

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

From Date: 2/1/2021

To Date: 2/28/2021

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4131.56430	Assessor-Books & Periodicals	\$800.00	\$0.00	\$800.00	\$0.00	\$540.00	\$260.00	\$0.00	\$260.00	32.50%
	DEPARTMENT: Assessor - 4131	\$153,063.00	\$912.79	\$153,975.79	\$0.00	\$146,433.45	\$7,542.34	\$0.00	\$7,542.34	4.90%
1005.41.4135.51610	Revenue Collector-Wages	\$97,888.00	\$1,471.69	\$99,359.69	\$0.00	\$99,359.69	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4135.51620	Revenue Collector-Wages PT	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4135.53010	Revenue Collector-Professional Affiliations	\$300.00	\$0.00	\$300.00	\$0.00	\$165.00	\$135.00	\$0.00	\$135.00	45.00%
1005.41.4135.53020	Revenue Collector-Legal Fees	\$500.00	\$100.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4135.53200	Revenue Collector-Meetings	\$300.00	\$0.00	\$300.00	\$0.00	\$212.00	\$88.00	\$0.00	\$88.00	29.33%
1005.41.4135.53510	Revenue Collector-Data Processing	\$4,850.00	\$50.00	\$4,900.00	\$0.00	\$4,900.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4135.55400	Revenue Collector-Advertising & Legal Notice	\$850.00	\$149.60	\$999.60	\$0.00	\$999.60	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4135.55500	Revenue Collector-Printing & Publications	\$4,225.00	\$246.83	\$4,471.83	\$0.00	\$4,471.83	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4135.55800	Revenue Collector-Transportation	\$250.00	\$546.77	\$796.77	\$0.00	\$796.77	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4135.58101	Revenue Collector-Motor Vehicle Fees-State	\$300.00	\$0.00	\$300.00	\$0.00	\$250.00	\$50.00	\$0.00	\$50.00	16.67%
	DEPARTMENT: Revenue Collector - 4135	\$109,963.00	\$2,564.89	\$112,527.89	\$0.00	\$111,754.89	\$773.00	\$0.00	\$773.00	0.69%
1005.41.4139.53020	Legal Counsel-Legal Services-Town	\$15,000.00	\$5,366.79	\$20,366.79	\$0.00	\$20,366.79	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4139.53021	Legal Counsel-Labor Counsel	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$203.00	\$2,297.00	\$0.00	\$2,297.00	91.88%
	DEPARTMENT: Legal Counsel - 4139	\$17,500.00	\$5,366.79	\$22,866.79	\$0.00	\$20,569.79	\$2,297.00	\$0.00	\$2,297.00	10.05%
1005.41.4147.51610	Town Clerk-Wages	\$105,863.00	\$0.00	\$105,863.00	\$0.00	\$103,862.97	\$2,000.03	\$0.00	\$2,000.03	1.89%
1005.41.4147.51620	Town Clerk-Wages PT	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
1005.41.4147.53010	Town Clerk-Professional Affiliations	\$415.00	\$12.00	\$427.00	\$0.00	\$427.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4147.53200	Town Clerk-Meetings	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$0.00	\$1,400.00	\$0.00	\$1,400.00	100.00%
1005.41.4147.53220	Town Clerk-In Service-Training	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$425.00	\$775.00	\$0.00	\$775.00	64.58%
1005.41.4147.53505	Town Clerk-Restoration & Security Records	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$805.77	\$1,194.23	\$0.00	\$1,194.23	59.71%
1005.41.4147.53506	Town Clerk-Updates-Ordinance Contract	\$1,110.00	\$0.00	\$1,110.00	\$0.00	\$0.00	\$1,110.00	\$0.00	\$1,110.00	100.00%
1005.41.4147.53511	Town Clerk-Indexing & Recording	\$18,125.00	\$0.00	\$18,125.00	\$0.00	\$17,667.55	\$457.45	\$0.00	\$457.45	2.52%
1005.41.4147.55400	Town Clerk-Advertising & Legal Notices	\$300.00	\$24.39	\$324.39	\$0.00	\$324.39	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4147.55800	Town Clerk-Transportation	\$300.00	\$0.00	\$300.00	\$0.00	\$28.71	\$271.29	\$0.00	\$271.29	90.43%
	DEPARTMENT: Recording-Town Clerk - 4147	\$131,463.00	\$36.39	\$131,499.39	\$0.00	\$123,541.39	\$7,958.00	\$0.00	\$7,958.00	6.05%
1005.41.4149.51610	Elections-Registrars-Wages	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$10,341.20	\$158.80	\$0.00	\$158.80	1.51%
1005.41.4149.51620	Elections-Registrars-Wages PT-Election Workers	\$5,000.00	\$3,350.58	\$8,350.58	\$0.00	\$8,350.58	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4149.53010	Elections-Registrars-Professional Affiliations	\$150.00	\$10.00	\$160.00	\$0.00	\$160.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4149.53201	Elections-Registrars-Referendum	\$2,800.00	\$0.00	\$2,800.00	\$0.00	\$654.11	\$2,145.89	\$0.00	\$2,145.89	76.64%
1005.41.4149.53220	Elections-Registrars-In-Service-Training	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$2,316.14	\$1,183.86	\$0.00	\$1,183.86	33.82%
1005.41.4149.53300	Elections-Registrars-Technology Upgrades	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$600.00	\$400.00	\$0.00	\$400.00	40.00%

Town of Brooklyn

Budget Report

Fiscal Year: 2019-2020

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4149.55400	Elections-Registrars-Advertising & Legal Notices	\$750.00	\$170.88	\$920.88	\$0.00	\$920.88	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4149.55500	Elections-Registrars-Printing & Publications	\$3,125.00	\$1,206.10	\$4,331.10	\$0.00	\$4,331.10	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4149.55800	Elections-Registrars-Transportation	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$238.38	\$761.62	\$0.00	\$761.62	76.16%
1005.41.4149.56900	Elections-Registrars-Other Supplies	\$1,000.00	\$246.02	\$1,246.02	\$0.00	\$1,246.02	\$0.00	\$0.00	\$0.00	0.00%
DEPARTMENT: Elections-Registrars - 4149		\$28,825.00	\$4,983.58	\$33,808.58	\$0.00	\$29,158.41	\$4,650.17	\$0.00	\$4,650.17	13.75%
1005.41.4151.51610	Land Use Admin/Planner-Wages	\$117,067.00	(\$8,258.81)	\$108,808.19	\$0.00	\$103,142.78	\$5,665.41	\$0.00	\$5,665.41	5.21%
1005.41.4151.53220	Land Use Admin/Planner-In Service Training	\$550.00	\$0.00	\$550.00	\$0.00	\$0.00	\$550.00	\$0.00	\$550.00	100.00%
1005.41.4151.53300	Land Use Admin/Planner-GIS	\$7,404.00	\$0.00	\$7,404.00	\$0.00	\$6,758.60	\$645.40	\$0.00	\$645.40	8.72%
1005.41.4151.55800	Land Use Admin/Planner-Transportation	\$1,200.00	\$169.92	\$1,369.92	\$0.00	\$1,369.92	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4151.56010	Land Use Admin/Planner-Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$360.06	\$639.94	\$0.00	\$639.94	63.99%
1005.41.4151.57330	Land Use Admin/Planner-Furniture & Fixtures	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
DEPARTMENT: Land Use Administration/Planner - 4151		\$127,521.00	(\$8,088.89)	\$119,432.11	\$0.00	\$111,631.36	\$7,800.75	\$0.00	\$7,800.75	6.53%
1005.41.4153.51620	Planning & Zoning-Wages PT	\$0.00	\$175.00	\$175.00	\$0.00	\$175.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4153.51900	Planning & Zoning-Wages-Rec. Secretary	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$2,500.00	\$1,000.00	\$0.00	\$1,000.00	28.57%
1005.41.4153.53020	Planning & Zoning-Legal Services	\$6,000.00	\$30,221.18	\$36,221.18	\$0.00	\$36,221.18	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4153.53200	Planning & Zoning-Professional Affiliations	\$120.00	\$0.00	\$120.00	\$0.00	\$50.00	\$70.00	\$0.00	\$70.00	58.33%
1005.41.4153.53220	Planning & Zoning-In Service Training	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$525.00	\$475.00	\$0.00	\$475.00	47.50%
1005.41.4153.53400	Planning & Zoning-Other Professional Services	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
1005.41.4153.55400	Planning & Zoning-Advertising & Legal Notices	\$2,500.00	\$320.92	\$2,820.92	\$0.00	\$2,229.85	\$591.07	\$0.00	\$591.07	20.95%
1005.41.4153.55500	Planning & Zoning-Printing & Publications	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$217.93	\$1,782.07	\$0.00	\$1,782.07	89.10%
1005.41.4153.56900	Planning & Zoning-Other Supplies	\$500.00	\$0.00	\$500.00	\$0.00	\$13.29	\$486.71	\$0.00	\$486.71	97.34%
1005.41.4153.56950	Planning & Zoning-State Marshal Surveyor/Support	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	\$3,500.00	100.00%
DEPARTMENT: Planning & Zoning - 4153		\$21,620.00	\$30,717.10	\$52,337.10	\$0.00	\$41,932.25	\$10,404.85	\$0.00	\$10,404.85	19.88%
1005.41.4154.51900	Ag Commission-Wages-Recording Secretary	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$625.00	\$575.00	\$0.00	\$575.00	47.92%
1005.41.4154.53220	Ag Commission-Training	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.41.4154.55500	Ag Commission-Printing & Publications	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
1005.41.4154.56010	Ag Commission-Supplies	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
1005.41.4154.56900	Ag Commission-Snap Machine	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
DEPARTMENT: Agriculture Commission - 4154		\$2,200.00	\$0.00	\$2,200.00	\$0.00	\$625.00	\$1,575.00	\$0.00	\$1,575.00	71.59%
1005.41.4155.51900	ZBA-Wages-Recording Secretary	\$550.00	\$0.00	\$550.00	\$0.00	\$150.00	\$400.00	\$0.00	\$400.00	72.73%
1005.41.4155.53220	ZBA-Training	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
DEPARTMENT: Zoning Board of Appeals - 4155		\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$150.00	\$850.00	\$0.00	\$850.00	85.00%
1005.41.4161.53022	Probate Court-NE Regional Probate	\$9,160.00	\$0.00	\$9,160.00	\$0.00	\$9,160.00	\$0.00	\$0.00	\$0.00	0.00%

Town of Brooklyn

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4161.53511	Probate Court-Indexing & Recording	\$45.00	\$0.00	\$45.00	\$0.00	\$43.50	\$1.50	\$0.00	\$1.50	3.33%
	DEPARTMENT: Probate - 4161	\$9,205.00	\$0.00	\$9,205.00	\$0.00	\$9,203.50	\$1.50	\$0.00	\$1.50	0.02%
1005.41.4163.51900	Inland Wetlands-Wages-Recording Secretary	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$1,150.00	\$50.00	\$0.00	\$50.00	4.17%
1005.41.4163.53020	Inland Wetlands-Legal Fees	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,554.90	\$945.10	\$0.00	\$945.10	37.80%
1005.41.4163.53400	Inland Wetlands-Professional Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$65.00	\$935.00	\$0.00	\$935.00	93.50%
1005.41.4163.55400	Inland Wetlands-Advertising & Legal Notices	\$500.00	\$0.00	\$500.00	\$0.00	\$820.92	(\$320.92)	\$0.00	(\$320.92)	-64.18%
1005.41.4163.55500	Inland Wetlands-Printing & Publications	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1005.41.4163.56900	Inland Wetlands-Other Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	DEPARTMENT: Inland Wetlands Commission - 4163	\$5,600.00	\$0.00	\$5,600.00	\$0.00	\$3,590.82	\$2,009.18	\$0.00	\$2,009.18	35.88%
1005.41.4171.51900	Conservation-Wages-Recording Secretary	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$462.50	\$737.50	\$0.00	\$737.50	61.46%
1005.41.4171.53220	Conservation-Training	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
1005.41.4171.56900	Conservation-Other Supplies	\$950.00	\$0.00	\$950.00	\$0.00	\$77.15	\$872.85	\$0.00	\$872.85	91.88%
1005.41.4171.56920	Conservation-Sustainable CT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Conservation Commission - 4171	\$3,300.00	\$0.00	\$3,300.00	\$0.00	\$539.65	\$2,760.35	\$0.00	\$2,760.35	83.65%
1005.41.4173.51900	Econ Development-Wages-Recording	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$375.00	\$825.00	\$0.00	\$825.00	68.75%
1005.41.4173.53200	Econ Development-Professional Affiliations	\$700.00	\$0.00	\$700.00	\$0.00	\$0.00	\$700.00	\$0.00	\$700.00	100.00%
1005.41.4173.54306	Econ Development-Signs	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4173.58400	Econ Development-Fall Festival	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00	\$650.00	\$0.00	\$650.00	100.00%
1005.41.4173.58900	Econ Development-Business Recognition	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
1005.41.4173.58903	Econ Development-Branding/Marketing	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
	DEPARTMENT: Economic Development - 4173	\$6,150.00	\$0.00	\$6,150.00	\$0.00	\$375.00	\$5,775.00	\$0.00	\$5,775.00	93.90%
1005.41.4184.54200	Town Hall-Cleaning Services	\$4,900.00	\$0.00	\$4,900.00	\$0.00	\$3,575.00	\$1,325.00	\$0.00	\$1,325.00	27.04%
1005.41.4184.54301	Town Hall-Building Repairs	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$2,810.73	\$5,689.27	\$0.00	\$5,689.27	66.93%
1005.41.4184.54411	Town Hall-Water	\$250.00	\$0.00	\$250.00	\$0.00	\$244.57	\$5.43	\$0.00	\$5.43	2.17%
1005.41.4184.54412	Town Hall-Sewer Use Fees	\$700.00	\$0.00	\$700.00	\$0.00	\$660.00	\$40.00	\$0.00	\$40.00	5.71%
1005.41.4184.55300	Town Hall-Internet & Website Maint.	\$6,500.00	\$4,366.17	\$10,866.17	\$0.00	\$10,866.17	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4184.55302	Town Hall-Telephone	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$7,502.48	\$7,497.52	\$0.00	\$7,497.52	49.98%
1005.41.4184.56220	Town Hall-Electricity	\$5,700.00	\$117.77	\$5,817.77	\$0.00	\$5,817.77	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4184.56240	Town Hall-Fuel Oil/Heating	\$3,250.00	\$41.17	\$3,291.17	\$0.00	\$3,291.17	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4184.56904	Town Hall-Paper Goods/Toiletries	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$360.75	\$639.25	\$0.00	\$639.25	63.93%
	DEPARTMENT: Town Hall - 4184	\$45,800.00	\$4,525.11	\$50,325.11	\$0.00	\$35,128.64	\$15,196.47	\$0.00	\$15,196.47	30.20%
1005.41.4185.53300	Central Supplies-Computer Service	\$32,000.00	\$5,701.70	\$37,701.70	\$0.00	\$37,701.70	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4185.54420	Central Supplies-Equipment Rental	\$20,150.00	\$192.29	\$20,342.29	\$0.00	\$20,342.29	\$0.00	\$0.00	\$0.00	0.00%

Town of Brooklyn

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From Date: 2/1/2021

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4185.55301	Central Supplies-Postage	\$14,000.00	\$7,105.39	\$21,105.39	\$0.00	\$21,105.39	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4185.56120	Central Supplies-Office Supplies	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$7,094.03	\$1,405.97	\$0.00	\$1,405.97	16.54%
1005.41.4185.57330	Central Supplies-Office Equipment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$13.99	\$1,986.01	\$0.00	\$1,986.01	99.30%
	DEPARTMENT: Central Supplies - 4185	\$76,650.00	\$12,999.38	\$89,649.38	\$0.00	\$86,257.40	\$3,391.98	\$0.00	\$3,391.98	3.78%
1005.41.4186.51900	Ethics-Wages-Recording Secretary	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$750.00	\$750.00	\$0.00	\$750.00	50.00%
1005.41.4186.53020	Ethics-Legal Fees	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4186.53220	Ethics-Prof Development/Training	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	DEPARTMENT: Ethics - 4186	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$750.00	\$2,250.00	\$0.00	\$2,250.00	75.00%
1005.41.4199.51900	Bd of Assessment-Wages-Recording	\$150.00	\$50.00	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	0.00%
1005.41.4199.53220	Bd of Assessment-Training	\$150.00	\$0.00	\$150.00	\$0.00	\$100.00	\$50.00	\$0.00	\$50.00	33.33%
1005.41.4199.55400	Bd of Assessment-Advertising/Legal Notices	\$150.00	\$0.00	\$150.00	\$0.00	\$58.80	\$91.20	\$0.00	\$91.20	60.80%
	DEPARTMENT: Bd of Assessment Review - 4199	\$450.00	\$50.00	\$500.00	\$0.00	\$358.80	\$141.20	\$0.00	\$141.20	28.24%
1005.42.4201.53530	Patrol Services-Contractual	\$198,577.00	(\$23,404.84)	\$175,172.16	\$0.00	\$175,172.16	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4201.53550	Patrol Services-Overtime	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$5,579.16	\$4,420.84	\$0.00	\$4,420.84	44.21%
1005.42.4201.53551	Patrol Services-WCAS Overtime	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4201.53552	Patrol Services-Programs	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$0.00	\$12,500.00	\$0.00	\$12,500.00	100.00%
1005.42.4201.56120	Patrol Services-Office Supplies	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	DEPARTMENT: Patrol Services - 4201	\$226,577.00	(\$23,404.84)	\$203,172.16	\$0.00	\$185,751.32	\$17,420.84	\$0.00	\$17,420.84	8.57%
1005.42.4203.51900	Fire Facilities-Wages-Recording Secretary	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$375.00	\$1,125.00	\$0.00	\$1,125.00	75.00%
1005.42.4203.52300	Fire Facilities-Retirement Program	\$98,751.00	\$0.00	\$98,751.00	\$0.00	\$98,751.00	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4203.53532	Fire Facilities-East Brooklyn Fire Department	\$100,880.00	\$0.04	\$100,880.04	\$0.00	\$100,880.04	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4203.53533	Fire Facilities-Mortlake Fire Department	\$153,705.00	\$0.00	\$153,705.00	\$0.00	\$153,705.00	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4203.54411	Fire Facilities-Water	\$103,718.00	\$0.00	\$103,718.00	\$0.00	\$100,125.62	\$3,592.38	\$0.00	\$3,592.38	3.46%
	DEPARTMENT: Fire Facilities - 4203	\$458,554.00	\$0.04	\$458,554.04	\$0.00	\$453,836.66	\$4,717.38	\$0.00	\$4,717.38	1.03%
1005.42.4206.51610	Homeland Security-Wages	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,245.39	\$254.61	\$0.00	\$254.61	16.97%
1005.42.4206.51900	Homeland Security-Wages-Recording	\$600.00	\$0.00	\$600.00	\$0.00	\$262.50	\$337.50	\$0.00	\$337.50	56.25%
1005.42.4206.53200	Homeland Security-Table Top Exercise	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.42.4206.55500	Homeland Security-Publications & Public Info	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
1005.42.4206.56120	Homeland Security-Supplies	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1005.42.4206.56220	Homeland Security-Electricity	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
1005.42.4206.57330	Homeland Security-Office Equipment	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
1005.42.4206.58904	Homeland Security-Professional Development	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	DEPARTMENT: Homeland Security - 4206	\$6,050.00	\$0.00	\$6,050.00	\$0.00	\$1,507.89	\$4,542.11	\$0.00	\$4,542.11	75.08%

Town of Brooklyn

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1005.42.4207.55010	Emergency Services-Medical Intercept Program	\$14,000.00	\$8,924.26	\$22,924.26	\$0.00	\$22,924.26	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4207.55013	Emergency Services-QVEC 911	\$16,419.00	\$0.00	\$16,419.00	\$0.00	\$16,418.67	\$0.33	\$0.00	\$0.33	0.00%
	DEPARTMENT: Emergency Services - 4207	\$30,419.00	\$8,924.26	\$39,343.26	\$0.00	\$39,342.93	\$0.33	\$0.00	\$0.33	0.00%
1005.42.4213.51610	Building Office-Wages	\$68,155.00	\$1,064.34	\$69,219.34	\$0.00	\$69,219.34	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4213.51620	Building Office-Wages PT	\$1,000.00	\$1,804.67	\$2,804.67	\$0.00	\$2,804.67	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4213.53010	Building Office-Professional Affiliations	\$135.00	\$0.00	\$135.00	\$0.00	\$0.00	\$135.00	\$0.00	\$135.00	100.00%
1005.42.4213.53220	Building Office-Training	\$350.00	\$0.00	\$350.00	\$0.00	\$275.00	\$75.00	\$0.00	\$75.00	21.43%
1005.42.4213.53300	Building Office-Software	\$3,210.00	\$855.00	\$4,065.00	\$0.00	\$4,065.00	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4213.53400	Building Office-Consulting Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.42.4213.55500	Building Office-Printing & Publications	\$500.00	\$0.00	\$500.00	\$0.00	\$151.08	\$348.92	\$0.00	\$348.92	69.78%
1005.42.4213.55800	Building Office-Transportation/Mileage	\$5,000.00	\$301.27	\$5,301.27	\$0.00	\$5,301.27	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4213.55900	Building Office-Code Books	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.42.4213.56430	Building Office-Code Books	\$0.00	\$216.00	\$216.00	\$0.00	\$516.00	(\$300.00)	\$0.00	(\$300.00)	-138.89%
	DEPARTMENT: Building Office - 4213	\$79,650.00	\$4,241.28	\$83,891.28	\$0.00	\$82,332.36	\$1,558.92	\$0.00	\$1,558.92	1.86%
1005.42.4215.53400	Animal Control-Contractual Service	\$25,855.00	\$110.20	\$25,965.20	\$0.00	\$25,965.20	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Animal Control - 4215	\$25,855.00	\$110.20	\$25,965.20	\$0.00	\$25,965.20	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.51610	Fire Marshal-Wages	\$44,602.00	\$877.04	\$45,479.04	\$0.00	\$45,479.04	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.51630	Fire Marshal-Wages OT	\$9,000.00	\$1,566.31	\$10,566.31	\$0.00	\$10,566.31	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.53200	Fire Marshal-Meetings	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.42.4219.55800	Fire Marshal-Transportation	\$700.00	\$282.17	\$982.17	\$0.00	\$982.17	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.55850	Vehicle Maint. Fire Marshal	\$500.00	\$143.00	\$643.00	\$0.00	\$643.00	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.56260	Fire Marshal-Gasoline	\$0.00	\$268.60	\$268.60	\$0.00	\$268.60	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.56900	Fire Marshal-Other Supplies	\$100.00	\$152.05	\$252.05	\$0.00	\$252.05	\$0.00	\$0.00	\$0.00	0.00%
1005.42.4219.57390	Fire Marshal-Safety Equipment	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Fire Marshal - 4219	\$56,152.00	\$3,289.17	\$59,441.17	\$0.00	\$58,191.17	\$1,250.00	\$0.00	\$1,250.00	2.10%
1005.43.4303.51610	Roads & Drainage-Wages	\$315,611.00	\$1,921.87	\$317,532.87	\$0.00	\$317,532.87	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4303.51620	Roads & Drainage-Wages PT	\$15,000.00	(\$14,110.77)	\$889.23	\$0.00	\$0.00	\$889.23	\$0.00	\$889.23	100.00%
1005.43.4303.51630	Roads & Drainage-Wages OT	\$0.00	\$2,376.57	\$2,376.57	\$0.00	\$2,376.57	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4303.51632	Roads & Drainage-Contract Bonus	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$800.00	\$2,200.00	\$0.00	\$2,200.00	73.33%
1005.43.4303.51902	Roads & Drainage-Insurance Stipend	\$6,000.00	\$2,307.36	\$8,307.36	\$0.00	\$8,307.36	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4303.54104	Roads & Drainage-Tree Removal	\$5,000.00	\$5,470.00	\$10,470.00	\$0.00	\$10,470.00	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4303.54420	Roads & Drainage-Equipment Rental	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$347.50	\$2,652.50	\$0.00	\$2,652.50	88.42%
1005.43.4303.55012	Roads & Drainage-Drug & Alcohol Testing	\$700.00	\$0.00	\$700.00	\$0.00	\$500.00	\$200.00	\$0.00	\$200.00	28.57%

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1005.43.4303.55400	Roads & Drainage-Advertising & Legal Notices	\$300.00	\$323.60	\$623.60	\$0.00	\$623.60	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4303.56011	Roads & Drainage-Clothing/Boot Allowance	\$3,800.00	\$0.00	\$3,800.00	\$0.00	\$3,398.07	\$401.93	\$0.00	\$401.93	10.58%
1005.43.4303.56012	Roads & Drainage-Hand Tools	\$2,600.00	\$0.00	\$2,600.00	\$0.00	\$1,772.34	\$827.66	\$0.00	\$827.66	31.83%
1005.43.4303.56101	Roads & Drainage-Traffic Control Signs	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,927.28	\$72.72	\$0.00	\$72.72	3.64%
1005.43.4303.56102	Roads & Drainage-Roads/Bridges	\$225,000.00	\$0.00	\$225,000.00	\$0.00	\$214,193.21	\$10,806.79	\$0.00	\$10,806.79	4.80%
1005.43.4303.56220	Roads & Drainage-Electricity	\$14,000.00	\$2,125.37	\$16,125.37	\$0.00	\$16,125.37	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4303.57393	Roads & Drainage-Employee Safety Equipment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,074.72	\$925.28	\$0.00	\$925.28	46.26%
1005.43.4303.58102	Roads & Drainage-Radio Licensing	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
DEPARTMENT: Road, Drainage & Facilities - 4303		\$598,111.00	\$414.00	\$598,525.00	\$0.00	\$579,448.89	\$19,076.11	\$0.00	\$19,076.11	3.19%
1005.43.4305.54500	Engineering-Engineering	\$20,102.00	\$7.60	\$20,109.60	\$0.00	\$20,109.60	\$0.00	\$0.00	\$0.00	0.00%
DEPARTMENT: Engineering - 4305		\$20,102.00	\$7.60	\$20,109.60	\$0.00	\$20,109.60	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4307.51620	Snow & Ice Control-Wages PT	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
1005.43.4307.51630	Snow & Ice Control-Wages OT	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$14,937.42	\$5,062.58	\$0.00	\$5,062.58	25.31%
1005.43.4307.55801	Snow & Ice Control-Meal Reimbursement	\$500.00	\$0.00	\$500.00	\$0.00	\$422.88	\$77.12	\$0.00	\$77.12	15.42%
1005.43.4307.56901	Snow & Ice Control-Sand	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$6,488.05	\$6,011.95	\$0.00	\$6,011.95	48.10%
1005.43.4307.56902	Snow & Ice Control-Salt & Chemicals	\$55,000.00	(\$37,143.85)	\$17,856.15	\$0.00	\$17,856.15	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4307.56903	Snow & Ice Control-Snow Plow Blades	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$5,439.78	\$560.22	\$0.00	\$560.22	9.34%
1005.43.4307.58500	Snow & Ice Control-Weather Service	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
DEPARTMENT: Snow & Ice Control - 4307		\$100,800.00	(\$37,143.85)	\$63,656.15	\$0.00	\$45,144.28	\$18,511.87	\$0.00	\$18,511.87	29.08%
1005.43.4313.54304	Maint. of Equip-Equipment & Truck Repair	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$28,116.96	\$6,883.04	\$0.00	\$6,883.04	19.67%
1005.43.4313.54305	Maint. of Equip-Truck Repair Parts	\$10,000.00	\$1,980.91	\$11,980.91	\$0.00	\$11,980.91	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4313.56013	Maint. of Equip-Equipment Maintenance Supplies	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$5,127.44	\$872.56	\$0.00	\$872.56	14.54%
1005.43.4313.56014	Maint. of Equip-Other Equipment Repair Parts	\$6,000.00	\$4,969.14	\$10,969.14	\$0.00	\$10,969.14	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4313.56260	Maint. of Equip-Gasoline	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$5,626.84	\$1,873.16	\$0.00	\$1,873.16	24.98%
1005.43.4313.56261	Maint. of Equip-Diesel Fuel	\$18,500.00	\$0.00	\$18,500.00	\$0.00	\$14,660.52	\$3,839.48	\$0.00	\$3,839.48	20.75%
1005.43.4313.56262	Maint. of Equip-Motor Oil & Lubrication	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,181.90	\$1,318.10	\$0.00	\$1,318.10	52.72%
1005.43.4313.56905	Maint. of Equip-Paint & Paint Supplies	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
DEPARTMENT: Equipment Maintenance - 4313		\$87,000.00	\$6,950.05	\$93,950.05	\$0.00	\$77,663.71	\$16,286.34	\$0.00	\$16,286.34	17.34%
1005.43.4317.51610	Resource Recovery-Wages	\$28,459.00	\$0.00	\$28,459.00	\$0.00	\$0.00	\$28,459.00	\$0.00	\$28,459.00	100.00%
1005.43.4317.51620	Resource Recovery-Wages PT	\$0.00	\$4,053.85	\$4,053.85	\$0.00	\$32,512.85	(\$28,459.00)	\$0.00	(\$28,459.00)	-702.02%
1005.43.4317.51900	Resource Recovery-Wages-Recording	\$500.00	\$0.00	\$500.00	\$0.00	\$240.00	\$260.00	\$0.00	\$260.00	52.00%
1005.43.4317.53400	Resource Recovery-Contractual Service	\$155,000.00	\$0.00	\$155,000.00	\$0.00	\$144,199.92	\$10,800.08	\$0.00	\$10,800.08	6.97%
1005.43.4317.54306	Resource Recovery-Building, Repairs & Signs	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$4,145.31	\$854.69	\$0.00	\$854.69	17.09%

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.43.4317.54400	Resource Recovery-Rental	\$975.00	\$23.21	\$998.21	\$0.00	\$998.21	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4317.54411	Resource Recovery-Water Analysis	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$3,975.00	\$25.00	\$0.00	\$25.00	0.63%
1005.43.4317.54421	Resource Recovery-Disposal Charges	\$95,000.00	\$67,174.91	\$162,174.91	\$0.00	\$162,174.91	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4317.55302	Resource Recovery-Telephone	\$450.00	\$19.16	\$469.16	\$0.00	\$469.16	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4317.55400	Resource Recovery-Advertising & Legal Notices	\$250.00	\$0.00	\$250.00	\$0.00	\$146.71	\$103.29	\$0.00	\$103.29	41.32%
1005.43.4317.55500	Resource Recovery-Printing & Publications	\$450.00	\$331.70	\$781.70	\$0.00	\$781.70	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4317.56220	Resource Recovery-Electricity	\$1,400.00	\$703.56	\$2,103.56	\$0.00	\$2,103.56	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4317.56906	Resource Recovery-Bag Expense	\$0.00	\$5,621.00	\$5,621.00	\$0.00	\$5,621.00	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4317.56907	Resource Recovery-Curbside Carts	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1005.43.4317.58103	Resource Recovery-Permits	\$0.00	\$605.00	\$605.00	\$0.00	\$605.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Resource Recovery - 4317	\$293,484.00	\$78,532.39	\$372,016.39	\$0.00	\$357,973.33	\$14,043.06	\$0.00	\$14,043.06	3.77%
1005.43.4327.56900	Cemetery-Cemetery Association	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Cemetery - 4327	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4397.54301	61 South Main St-Building Repair	\$750.00	\$0.00	\$750.00	\$0.00	\$148.95	\$601.05	\$0.00	\$601.05	80.14%
1005.43.4397.54411	61 South Main St-Water Fees	\$230.00	\$87.09	\$317.09	\$0.00	\$317.09	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4397.54412	61 South Main St-Sewer Use Fees	\$675.00	\$0.00	\$675.00	\$0.00	\$660.00	\$15.00	\$0.00	\$15.00	2.22%
1005.43.4397.56100	61 South Main St-Custodial Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1005.43.4397.56210	61 South Main St-Fuel/Gas Heating	\$1,850.00	\$1,296.70	\$3,146.70	\$0.00	\$3,146.70	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4397.56220	61 South Main St-Electricity	\$3,200.00	\$748.70	\$3,948.70	\$0.00	\$3,948.70	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: 61 South Main St.-Old Hwy Garage - 4397	\$6,905.00	\$2,132.49	\$9,037.49	\$0.00	\$8,221.44	\$816.05	\$0.00	\$816.05	9.03%
1005.43.4398.54102	95 Rukstela Rd-Septic Tank Cleaning	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.43.4398.54200	95 Rukstela Rd-Cleaning Services	\$818.00	\$62.00	\$880.00	\$0.00	\$880.00	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4398.54301	95 Rukstela Rd-Building Repair	\$2,500.00	\$10,098.27	\$12,598.27	\$0.00	\$12,598.27	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4398.54302	95 Rukstela Rd-Alarm & Security Maintenance	\$800.00	\$940.00	\$1,740.00	\$0.00	\$1,740.00	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4398.54411	95 Rukstela Rd-Water Fees	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
1005.43.4398.55302	95 Rukstela Rd-Telephone	\$3,500.00	\$449.00	\$3,949.00	\$0.00	\$3,949.00	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4398.56100	95 Rukstela Rd-Custodial Supplies	\$500.00	\$0.00	\$500.00	\$0.00	\$106.10	\$393.90	\$0.00	\$393.90	78.78%
1005.43.4398.56210	95 Rukstela Rd-Fuel/Propane Heating	\$1,000.00	\$480.23	\$1,480.23	\$0.00	\$1,480.23	\$0.00	\$0.00	\$0.00	0.00%
1005.43.4398.56220	95 Rukstela Rd-Electricity	\$3,500.00	\$1,542.69	\$5,042.69	\$0.00	\$5,042.69	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: 95 Rukstela Rd.-New Garage - 4398	\$13,268.00	\$13,572.19	\$26,840.19	\$0.00	\$25,796.29	\$1,043.90	\$0.00	\$1,043.90	3.89%
1005.44.4401.55981	Health Operations-United Service Youth	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55982	Health Operations-Last Green Valley	\$500.00	\$500.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55983	Health Operations-Boy Scouts of America	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%

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1005.44.4401.55988	Health Operations-Eastern Ct Conservation District	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55989	Health Operations-Ct Coalition to End Homelessness	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.44.4401.55990	Health Operations-District Dept. of Health	\$43,092.00	\$0.00	\$43,092.00	\$0.00	\$43,092.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55992	Health Operations-Senior Center	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55993	Health Operations-Sexual Assault Crisis Ctr	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55994	Health Operations-TVCCA-Meals on Wheels	\$6,300.00	\$0.00	\$6,300.00	\$0.00	\$6,300.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55995	Health Operations-United Services	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55997	Health Operations-Access Agency	\$1,000.00	\$1,000.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55999	Health Operations-Community Kitchen	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Health Services - 4401	\$81,642.00	\$1,500.00	\$83,142.00	\$0.00	\$81,892.00	\$1,250.00	\$0.00	\$1,250.00	1.50%
1005.45.4501.53513	Library-Library Services	\$143,117.00	\$0.04	\$143,117.04	\$0.00	\$143,117.04	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Libraries - 4501	\$143,117.00	\$0.04	\$143,117.04	\$0.00	\$143,117.04	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4503.51610	Recreation-Wages	\$137,872.00	\$267.06	\$138,139.06	\$0.00	\$138,139.06	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4503.51620	Recreation-Wages PT	\$135,671.00	\$0.00	\$135,671.00	\$0.00	\$131,675.28	\$3,995.72	\$0.00	\$3,995.72	2.95%
1005.45.4503.51630	Recreation-Wages OT	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$834.83	\$1,165.17	\$0.00	\$1,165.17	58.26%
1005.45.4503.51900	Recreation-Wages Recording Secretary	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,000.00	\$500.00	\$0.00	\$500.00	33.33%
1005.45.4503.51902	Recreation-Insurance Stipend	\$3,000.00	\$57.57	\$3,057.57	\$0.00	\$3,057.57	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4503.53400	Recreation-Other Professional Services	\$26,000.00	\$0.00	\$26,000.00	\$0.00	\$17,426.94	\$8,573.06	\$0.00	\$8,573.06	32.97%
1005.45.4503.55400	Recreation-Advertising	\$6,250.00	\$0.00	\$6,250.00	\$0.00	\$5,474.85	\$775.15	\$0.00	\$775.15	12.40%
1005.45.4503.55800	Recreation-Transportation	\$0.00	\$38.16	\$38.16	\$0.00	\$38.16	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4503.56120	Recreation-Recreation Supplies	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$8,401.43	\$4,098.57	\$0.00	\$4,098.57	32.79%
1005.45.4503.56900	Recreation-Spooky Nights	\$12,000.00	\$1,697.51	\$13,697.51	\$0.00	\$13,697.51	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Recreation Commission - 4503	\$336,793.00	\$2,060.30	\$338,853.30	\$0.00	\$319,745.63	\$19,107.67	\$0.00	\$19,107.67	5.64%
1005.45.4505.51610	Park Maint.-Wages	\$45,487.00	\$0.00	\$45,487.00	\$0.00	\$44,582.05	\$904.95	\$0.00	\$904.95	1.99%
1005.45.4505.51620	Park Maint.-Wages PT	\$19,062.00	\$421.93	\$19,483.93	\$0.00	\$19,483.93	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4505.51630	Park Maint.-Wages OT	\$3,250.00	\$0.00	\$3,250.00	\$0.00	\$1,393.09	\$1,856.91	\$0.00	\$1,856.91	57.14%
1005.45.4505.54200	Park Maint.-Cleaning Services	\$400.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	\$0.00	\$400.00	100.00%
1005.45.4505.54300	Park Maint.-Vehicle Maintenance	\$2,000.00	\$783.56	\$2,783.56	\$0.00	\$2,783.56	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4505.54301	Park Maint.-Building & Grounds Repairs	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$4,523.90	\$476.10	\$0.00	\$476.10	9.52%
1005.45.4505.54304	Park Maint.-Equipment Maint. Repair	\$5,000.00	\$4,861.28	\$9,861.28	\$0.00	\$9,861.28	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4505.54307	Park Maint.-Office Equipment Repair	\$1,500.00	\$110.49	\$1,610.49	\$0.00	\$1,610.49	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4505.55302	Park Maint.-Telephone	\$1,200.00	\$512.96	\$1,712.96	\$0.00	\$1,712.96	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4505.55800	Park Maint.-Travel Reimbursement	\$750.00	\$0.00	\$750.00	\$0.00	\$32.10	\$717.90	\$0.00	\$717.90	95.72%

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1005.45.4505.56011	Park Maint.-Clothing & Boot Allowance	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$1,291.28	\$108.72	\$0.00	\$108.72	7.77%
1005.45.4505.56220	Park Maint.-Electricity	\$4,700.00	\$0.00	\$4,700.00	\$0.00	\$3,319.69	\$1,380.31	\$0.00	\$1,380.31	29.37%
1005.45.4505.56260	Park Maint.-Gasoline	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$5,660.63	\$839.37	\$0.00	\$839.37	12.91%
1005.45.4505.56261	Park Maint.-Diesel Fuel	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$636.47	\$863.53	\$0.00	\$863.53	57.57%
1005.45.4505.56900	Park Maint.-Other Supplies	\$17,000.00	\$0.00	\$17,000.00	\$0.00	\$16,093.42	\$906.58	\$0.00	\$906.58	5.33%
	DEPARTMENT: Recreation Park Maint. - 4505	\$114,749.00	\$6,690.22	\$121,439.22	\$0.00	\$112,984.85	\$8,454.37	\$0.00	\$8,454.37	6.96%
1005.45.4595.58902	Open Space-Open Space Funding	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Open Space Funding - 4595	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.53010	Community Center-Service Contracts	\$700.00	\$0.00	\$700.00	\$0.00	\$340.00	\$360.00	\$0.00	\$360.00	51.43%
1005.45.4596.53512	Community Center-Internet & TV	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,768.08	\$231.92	\$0.00	\$231.92	11.60%
1005.45.4596.54200	Community Center-Cleaning Service	\$2,942.00	\$633.00	\$3,575.00	\$0.00	\$3,575.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.54306	Community Center-Building Repairs	\$5,000.00	\$1,016.07	\$6,016.07	\$0.00	\$6,016.07	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.54411	Community Center-Water Fees	\$1,100.00	\$0.00	\$1,100.00	\$0.00	\$918.36	\$181.64	\$0.00	\$181.64	16.51%
1005.45.4596.54412	Community Center-Sewer Use Fees	\$1,200.00	\$120.00	\$1,320.00	\$0.00	\$1,320.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.55302	Community Center-Telephone	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
1005.45.4596.56100	Community Center-Custodial Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.45.4596.56210	Community Center-Fuel/Gas Heating	\$2,000.00	\$837.37	\$2,837.37	\$0.00	\$2,837.37	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.56220	Community Center-Electricity	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$2,522.06	\$3,477.94	\$0.00	\$3,477.94	57.97%
	DEPARTMENT: Community Center - 4596	\$22,542.00	\$2,606.44	\$25,148.44	\$0.00	\$19,296.94	\$5,851.50	\$0.00	\$5,851.50	23.27%
1005.45.4597.53512	Green Bldg-Internet	\$4,550.00	\$0.00	\$4,550.00	\$0.00	\$3,345.19	\$1,204.81	\$0.00	\$1,204.81	26.48%
1005.45.4597.54200	Green Bldg-Cleaning Service	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$3,160.00	\$340.00	\$0.00	\$340.00	9.71%
1005.45.4597.54306	Green Bldg-Building Repairs	\$4,500.00	\$2,937.37	\$7,437.37	\$0.00	\$7,437.37	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4597.54411	Green Bldg-Water Fees	\$1,100.00	\$488.13	\$1,588.13	\$0.00	\$1,588.13	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4597.54412	Green Bldg-Sewer Use Fees	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,980.00	\$20.00	\$0.00	\$20.00	1.00%
1005.45.4597.55302	Green Bldg-Telephone	\$370.00	\$2,715.03	\$3,085.03	\$0.00	\$3,085.03	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4597.56100	Green Bldg-Custodial Supplies	\$750.00	\$0.00	\$750.00	\$0.00	\$199.87	\$550.13	\$0.00	\$550.13	73.35%
1005.45.4597.56210	Green Bldg-Fuel/Gas Heating	\$2,600.00	\$176.38	\$2,776.38	\$0.00	\$2,776.38	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4597.56220	Green Bldg-Electricity	\$6,300.00	\$241.28	\$6,541.28	\$0.00	\$6,541.28	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Clifford B. Green Bldg - 4597	\$25,670.00	\$6,558.19	\$32,228.19	\$0.00	\$30,113.25	\$2,114.94	\$0.00	\$2,114.94	6.56%
1005.45.4598.55014	Transit District-NE CT Transit District	\$14,364.00	\$0.00	\$14,364.00	\$0.00	\$14,364.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Transit District - 4598	\$14,364.00	\$0.00	\$14,364.00	\$0.00	\$14,364.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4599.56900	Special Programs-Christmas Lighting	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$63.98	\$936.02	\$0.00	\$936.02	93.60%
1005.45.4599.56901	Special Programs-Family Fun Day	\$2,250.00	\$0.00	\$2,250.00	\$0.00	\$0.00	\$2,250.00	\$0.00	\$2,250.00	100.00%

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1005.45.4599.56902	Special Programs-Memorial & Veterans Day	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,237.20	\$1,262.80	\$0.00	\$1,262.80	50.51%
1005.45.4599.56910	Special Programs-Earth Day	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	DEPARTMENT: Special Programs - 4599	\$6,250.00	\$0.00	\$6,250.00	\$0.00	\$1,301.18	\$4,948.82	\$0.00	\$4,948.82	79.18%
1005.47.4700.59507	School Budget Appropriation	\$18,662,768.00	\$0.00	\$18,662,768.00	\$0.00	\$18,455,527.83	\$207,240.17	\$0.00	\$207,240.17	1.11%
	DEPARTMENT: School Expenses - 4700	\$18,662,768.00	\$0.00	\$18,662,768.00	\$0.00	\$18,455,527.83	\$207,240.17	\$0.00	\$207,240.17	1.11%
1005.48.4898.53023	Long Term Debt-Legal Fees & Secondary Disclosure	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$1,625.00	\$27,875.00	\$0.00	\$27,875.00	94.49%
1005.48.4898.54420	Long Term Debt-Truck Lease	\$0.00	\$8,798.55	\$8,798.55	\$0.00	\$8,798.55	\$0.00	\$0.00	\$0.00	0.00%
1005.48.4898.58251	Long Term Debt-Putnam Technology Park	\$10,700.00	\$0.00	\$10,700.00	\$0.00	\$10,400.00	\$300.00	\$0.00	\$300.00	2.80%
	DEPARTMENT: Long Term Debt Service - 4898	\$40,200.00	\$8,798.55	\$48,998.55	\$0.00	\$20,823.55	\$28,175.00	\$0.00	\$28,175.00	57.50%
1005.48.4899.58252	Short Term Debt-Payment Killingly School	\$240,000.00	\$29,866.00	\$269,866.00	\$0.00	\$269,866.00	\$0.00	\$0.00	\$0.00	0.00%
1005.48.4899.58258	Short Term Debt-Capital High School	\$90,000.00	\$0.00	\$90,000.00	\$0.00	\$89,233.00	\$767.00	\$0.00	\$767.00	0.85%
1005.48.4899.58310	Short Term Debt-Principal	\$234,250.00	\$0.00	\$234,250.00	\$0.00	\$234,250.00	\$0.00	\$0.00	\$0.00	0.00%
1005.48.4899.58350	Short Term Debt-Interest	\$105,216.00	\$1.05	\$105,217.05	\$0.00	\$105,217.05	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Short Term Debt Service - 4899	\$669,466.00	\$29,867.05	\$699,333.05	\$0.00	\$698,566.05	\$767.00	\$0.00	\$767.00	0.11%
1005.48.9800.53900	Contingency-Transfers	\$120,044.00	(\$107,157.62)	\$12,886.38	\$0.00	\$12,886.38	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Contingency-Year End Transfers - 9800	\$120,044.00	(\$107,157.62)	\$12,886.38	\$0.00	\$12,886.38	\$0.00	\$0.00	\$0.00	0.00%
1005.49.4900.57390	Capital Outlay-Capital Equipment	\$148,241.00	\$0.00	\$148,241.00	\$0.00	\$148,241.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Capital Outlay - 4900	\$148,241.00	\$0.00	\$148,241.00	\$0.00	\$148,241.00	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52100	Fringe Benefits-Life Insurance	\$3,650.00	\$0.00	\$3,650.00	\$0.00	\$3,324.50	\$325.50	\$0.00	\$325.50	8.92%
1005.50.5000.52200	Fringe Benefits-Employer Portion FICA/Medicare	\$129,600.00	(\$12,712.03)	\$116,887.97	\$0.00	\$116,887.97	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52300	Fringe Benefits-Pension/Retirement Expense	\$173,114.00	(\$30,944.16)	\$142,169.84	\$0.00	\$142,169.84	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52301	Fringe Benefit-Pension Administration	\$8,500.00	\$0.00	\$8,500.00	\$0.00	\$6,550.00	\$1,950.00	\$0.00	\$1,950.00	22.94%
1005.50.5000.52600	Fringe Benefit-Unemployment Compensation	\$5,000.00	\$7,926.30	\$12,926.30	\$0.00	\$12,926.30	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52800	Fringe Benefit-Health & Dental Insurance	\$327,000.00	(\$26,224.27)	\$300,775.73	\$0.00	\$300,775.73	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52900	Fringe Benefit-Teacher Retirement Board	\$42,891.00	(\$42,891.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Fringe Benefits - 5000	\$689,755.00	(\$104,845.16)	\$584,909.84	\$0.00	\$582,634.34	\$2,275.50	\$0.00	\$2,275.50	0.39%
1005.50.5001.52700	Municipal Insurance-Workers Compensation	\$0.00	\$5,584.00	\$5,584.00	\$0.00	\$85,260.00	(\$79,676.00)	\$0.00	(\$79,676.00)	-1426.86%
1005.50.5001.52701	Municipal Insurance-LAP	\$0.00	\$13,293.00	\$13,293.00	\$0.00	\$45,617.00	(\$32,324.00)	\$0.00	(\$32,324.00)	-243.17%
1005.50.5001.52702	Municipal Insurance	\$112,000.00	\$0.00	\$112,000.00	\$0.00	\$0.00	\$112,000.00	\$0.00	\$112,000.00	100.00%
	DEPARTMENT: Municipal Insurance - 5001	\$112,000.00	\$18,877.00	\$130,877.00	\$0.00	\$130,877.00	\$0.00	\$0.00	\$0.00	0.00%
1005.80.8013.53010	Contracted Services-Storm Water Mgmt	\$20,500.00	\$1,128.75	\$21,628.75	\$0.00	\$21,628.75	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Storm Water Mgmt - 8013	\$20,500.00	\$1,128.75	\$21,628.75	\$0.00	\$21,628.75	\$0.00	\$0.00	\$0.00	0.00%

Town of Brooklyn

Budget Report

Fiscal Year: 2019-2020

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
Grand Total:		\$24,307,569.00	\$0.00	\$24,307,569.00	\$0.00	\$23,836,225.67	\$471,343.33	\$0.00	\$471,343.33	1.94%

End of Report

Town of Brooklyn

Revenue FY 2021

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☒ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.00.0000.41000	Property Taxes Returned / Refunded	\$0.00	\$0.00	\$0.00	\$0.00	\$66,682.45	(\$66,682.45)	\$1,280.94	(\$67,963.39)	0.00%
1005.00.0000.41111	Property Taxes Current	(\$16,065,298.00)	\$0.00	(\$16,065,298.00)	(\$104,578.44)	(\$12,170,571.26)	(\$3,894,726.74)	\$0.00	(\$3,894,726.74)	24.24%
1005.00.0000.41112	Property Taxes Prior	(\$175,000.00)	\$0.00	(\$175,000.00)	(\$827.69)	(\$168,207.33)	(\$6,792.67)	\$0.00	(\$6,792.67)	3.88%
1005.00.0000.41113	Property Taxes Interest & Liens	(\$80,000.00)	\$0.00	(\$80,000.00)	(\$461.72)	(\$58,179.28)	(\$21,820.72)	\$0.00	(\$21,820.72)	27.28%
1005.00.0000.41114	Property Taxes Motor Veh. Supplemental	(\$200,000.00)	\$0.00	(\$200,000.00)	(\$9,062.06)	(\$152,022.18)	(\$47,977.82)	\$0.00	(\$47,977.82)	23.99%
1005.00.0000.42000	Building Permit	(\$80,000.00)	\$0.00	(\$80,000.00)	\$0.00	(\$56,524.84)	(\$23,475.16)	\$0.00	(\$23,475.16)	29.34%
1005.00.0000.42202	Fire Marshal Fees	(\$1,500.00)	\$0.00	(\$1,500.00)	\$0.00	(\$320.00)	(\$1,180.00)	\$0.00	(\$1,180.00)	78.67%
1005.00.0000.42203	Planning & Zoning Fees	(\$9,000.00)	\$0.00	(\$9,000.00)	\$0.00	(\$5,050.00)	(\$3,950.00)	\$0.00	(\$3,950.00)	43.89%
1005.00.0000.42204	Inland Wetlands Fees	(\$2,500.00)	\$0.00	(\$2,500.00)	\$0.00	(\$2,550.00)	\$50.00	\$0.00	\$50.00	-2.00%
1005.00.0000.42205	ZBA Fees	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	(\$500.00)	\$0.00	(\$500.00)	100.00%
1005.00.0000.42213	Land Use Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.42261	Dog Licenses	(\$1,400.00)	\$0.00	(\$1,400.00)	\$0.00	\$0.00	(\$1,400.00)	\$0.00	(\$1,400.00)	100.00%
1005.00.0000.42263	Dog Surcharge Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.42415	Pistol Permits	(\$3,000.00)	\$0.00	(\$3,000.00)	(\$1,110.00)	(\$7,750.00)	\$4,750.00	\$0.00	\$4,750.00	-158.33%
1005.00.0000.43000	Bingo Permits	(\$150.00)	\$0.00	(\$150.00)	\$0.00	(\$85.00)	(\$65.00)	\$0.00	(\$65.00)	43.33%
1005.00.0000.43301	Education Assistance	(\$6,926,095.00)	\$0.00	(\$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	\$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	\$0.00	0.00%
1005.00.0000.43304	Mashantucket Grant	(\$191,703.00)	\$0.00	(\$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	\$0.00	\$0.00	(\$1,189.50)	\$1,189.50	\$0.00	\$1,189.50	0.00%
1005.00.0000.43306	Circuit Breaker	\$0.00	\$0.00	\$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	\$0.00	\$0.00	(\$6,242.38)	\$6,242.38	\$0.00	\$6,242.38	0.00%
1005.00.0000.43308	Motor Vehicle Fines	(\$2,750.00)	\$0.00	(\$2,750.00)	\$0.00	(\$929.50)	(\$1,820.50)	\$0.00	(\$1,820.50)	66.20%
1005.00.0000.43309	Miscellaneous Grants	\$0.00	\$0.00	\$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	\$0.00	0.00%
1005.00.0000.43311	Telecommunications	(\$12,200.00)	\$0.00	(\$12,200.00)	\$0.00	\$0.00	(\$12,200.00)	\$0.00	(\$12,200.00)	100.00%
1005.00.0000.43312	Municipal Revenue Sharing	(\$10,379.00)	\$0.00	(\$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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43314	Homeland Security	\$0.00	\$0.00	\$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	\$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	\$0.00	0.00%
1005.00.0000.43317	Safe Polls Grant	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,190.00)	\$6,190.00	\$0.00	\$6,190.00	0.00%
1005.00.0000.43318	Coronavirus Relief Funding	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,500.00)	\$2,500.00	\$0.00	\$2,500.00	0.00%
1005.00.0000.43320	Z Recs	(\$36,600.00)	\$0.00	(\$36,600.00)	\$0.00	\$0.00	(\$36,600.00)	\$0.00	(\$36,600.00)	100.00%

Town of Brooklyn

Revenue FY 2021

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☒ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.00.0000.43353	D.U.I. Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43354	Earth Day Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.43600	P.I.L.O.T. State Property	(\$79,919.00)	\$0.00	(\$79,919.00)	\$0.00	(\$79,919.00)	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44000	Apartment Inspection Fees	(\$800.00)	\$0.00	(\$800.00)	\$0.00	(\$165.00)	(\$635.00)	\$0.00	(\$635.00)	79.38%
1005.00.0000.44102	Recording Fees-Town Clerk	(\$60,000.00)	\$0.00	(\$60,000.00)	(\$2,147.00)	(\$49,586.05)	(\$10,413.95)	\$0.00	(\$10,413.95)	17.36%
1005.00.0000.44103	Regulation Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44104	Copier Fees	(\$7,500.00)	\$0.00	(\$7,500.00)	(\$1,198.00)	(\$6,619.00)	(\$881.00)	\$0.00	(\$881.00)	11.75%
1005.00.0000.44403	Transfer Station Fees-#1 Large Bags	(\$20,000.00)	\$0.00	(\$20,000.00)	\$0.00	(\$13,511.00)	(\$6,489.00)	\$0.00	(\$6,489.00)	32.45%
1005.00.0000.44404	Transfer Station fees-#2 Small Bags	(\$3,500.00)	\$0.00	(\$3,500.00)	\$0.00	(\$1,223.00)	(\$2,277.00)	\$0.00	(\$2,277.00)	65.06%
1005.00.0000.44405	Transfer Station Fees-#3 Bulky Waste	(\$70,000.00)	\$0.00	(\$70,000.00)	\$0.00	(\$50,066.36)	(\$19,933.64)	\$0.00	(\$19,933.64)	28.48%
1005.00.0000.44406	Transfer Station Fees-#4 Sp. Bulky Waste	(\$800.00)	\$0.00	(\$800.00)	\$0.00	\$0.00	(\$800.00)	\$0.00	(\$800.00)	100.00%
1005.00.0000.44407	Transfer Station Fees-#5 Fridges	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$335.00)	(\$665.00)	\$0.00	(\$665.00)	66.50%
1005.00.0000.44408	Transfer Station Fees-#6 Propane Tanks	(\$500.00)	\$0.00	(\$500.00)	\$0.00	(\$35.00)	(\$465.00)	\$0.00	(\$465.00)	93.00%
1005.00.0000.44409	Transfer Station Fees-#7 Tires	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$507.00)	(\$493.00)	\$0.00	(\$493.00)	49.30%
1005.00.0000.44410	Transfer Station Fees-#8 Pods/Computers	(\$750.00)	\$0.00	(\$750.00)	\$0.00	(\$331.73)	(\$418.27)	\$0.00	(\$418.27)	55.77%
1005.00.0000.44411	Transfer Station Fees-Recycle Bins	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$100.00	(\$600.00)	\$0.00	(\$600.00)	120.00%
1005.00.0000.44412	Transfer Station Fees-Scrap Metal	(\$500.00)	\$0.00	(\$500.00)	\$0.00	\$0.00	(\$500.00)	\$0.00	(\$500.00)	100.00%
1005.00.0000.44427	Brooklyn Fair Tpr. Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44501	Vitals Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.44709	Recreation Fees	(\$183,200.00)	\$0.00	(\$183,200.00)	\$195.00	(\$59,655.00)	(\$123,545.00)	\$550.00	(\$124,095.00)	67.74%
1005.00.0000.46101	Interest	(\$13,000.00)	\$0.00	(\$13,000.00)	\$0.00	(\$1,054.84)	(\$11,945.16)	\$0.00	(\$11,945.16)	91.89%
1005.00.0000.47201	Health Department Rent	(\$35,060.00)	\$0.00	(\$35,060.00)	(\$2,943.71)	(\$23,118.88)	(\$11,941.12)	\$0.00	(\$11,941.12)	34.06%
1005.00.0000.47202	Community Center Rental Fees	(\$400.00)	\$0.00	(\$400.00)	\$0.00	\$70.00	(\$470.00)	\$0.00	(\$470.00)	117.50%
1005.00.0000.47203	Garage Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
1005.00.0000.48422	Conveyance Tax	(\$105,000.00)	\$0.00	(\$105,000.00)	(\$2,402.50)	(\$85,742.15)	(\$19,257.85)	\$0.00	(\$19,257.85)	18.34%
1005.00.0000.48423	Miscellaneous Income	(\$1,000.00)	\$0.00	(\$1,000.00)	\$0.00	(\$1,050.00)	\$50.00	\$0.00	\$50.00	-5.00%
1005.00.0000.48424	Insurance Dividend	(\$14,000.00)	\$0.00	(\$14,000.00)	\$0.00	\$0.00	(\$14,000.00)	\$0.00	(\$14,000.00)	100.00%
1005.00.0000.48426	Twn Clk Improvement Fund	\$0.00	\$0.00	\$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	\$0.00	0.00%
1005.00.0000.48428	Twn Clk Preservation Fund	\$0.00	\$0.00	\$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	\$0.00	0.00%
1005.00.0000.49101	Transfer from General Fund	(\$453,000.00)	\$0.00	(\$453,000.00)	\$0.00	\$0.00	(\$453,000.00)	\$0.00	(\$453,000.00)	100.00%
DEPARTMENT: Undefined Department - 0000		(\$24,849,504.00)	\$0.00	(\$24,849,504.00)	(\$124,536.12)	(\$16,471,326.83)	(\$8,378,177.17)	\$1,830.94	(\$8,380,008.11)	33.72%

Town of Brooklyn

Revenue FY 2021

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☒ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☒ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
Grand Total:		(\$24,849,504.00)	\$0.00	(\$24,849,504.00)	(\$124,536.12)	(\$16,471,326.83)	(\$8,378,177.17)	\$1,830.94	(\$8,380,008.11)	33.72%

End of Report

Town of Brooklyn

2020-2021 Budget Report

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

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☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4101.51900	BOF-Recording Secretary	\$1,750.00	\$0.00	\$1,750.00	\$0.00	\$331.40	\$1,418.60	\$0.00	\$1,418.60	81.06%
1005.41.4101.53400	BOF-Other Professional Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$170.00	\$830.00	\$0.00	\$830.00	83.00%
1005.41.4101.53410	BOF-Financing & Accounting	\$30,000.00	\$0.00	\$30,000.00	\$4,000.00	\$21,447.50	\$8,552.50	\$4,500.00	\$4,052.50	13.51%
1005.41.4101.55400	BOF-Advertising & Legal Notices	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4101.55500	BOF-Printing & Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$642.36	(\$642.36)	\$0.00	(\$642.36)	0.00%
	DEPARTMENT: Board of Finance - 4101	\$33,750.00	\$0.00	\$33,750.00	\$4,000.00	\$22,591.26	\$11,158.74	\$4,500.00	\$6,658.74	19.73%
1005.41.4111.51900	BOS-Recording Secretary-Payroll	\$1,750.00	\$0.00	\$1,750.00	\$0.00	\$377.50	\$1,372.50	\$0.00	\$1,372.50	78.43%
1005.41.4111.51901	BOS-Wages	\$7,746.00	\$0.00	\$7,746.00	\$631.36	\$4,419.52	\$3,326.48	\$0.00	\$3,326.48	42.94%
1005.41.4111.53010	BOS-Professional Affiliations	\$14,000.00	\$0.00	\$14,000.00	\$0.00	\$11,567.00	\$2,433.00	\$0.00	\$2,433.00	17.38%
1005.41.4111.53200	BOS-Meetings	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
1005.41.4111.55400	BOS-Advertising & Legal Notices	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$156.00	\$2,344.00	\$0.00	\$2,344.00	93.76%
1005.41.4111.55800	BOS-Transportation	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$156.41	\$1,343.59	\$0.00	\$1,343.59	89.57%
1005.41.4111.56900	BOS-COVID19 Expenses	\$0.00	\$0.00	\$0.00	\$233.99	\$7,640.02	(\$7,640.02)	\$463.90	(\$8,103.92)	0.00%
1005.41.4111.58250	BOS-Scholarships	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.41.4111.58251	BOS-Special Programs	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$120.00	\$880.00	\$0.00	\$880.00	88.00%
	DEPARTMENT: Board of Selectmen - 4111	\$29,596.00	\$0.00	\$29,596.00	\$865.35	\$24,436.45	\$5,159.55	\$463.90	\$4,695.65	15.87%
1005.41.4117.51610	Administration-Wages	\$262,749.00	\$0.00	\$262,749.00	\$12,604.07	\$177,101.23	\$85,647.77	\$0.00	\$85,647.77	32.60%
1005.41.4117.51902	Administration-Insurance Stipend	\$6,000.00	\$0.00	\$6,000.00	\$230.76	\$3,692.16	\$2,307.84	\$0.00	\$2,307.84	38.46%
1005.41.4117.53510	Administration-Bookkeeping Update	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4117.54000	Administration-Payroll Services	\$19,500.00	\$0.00	\$19,500.00	\$0.00	\$10,800.54	\$8,699.46	\$6,683.26	\$2,016.20	10.34%
1005.41.4117.55500	Administration-Printing & Publications	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
	DEPARTMENT: Administration - 4117	\$289,749.00	\$0.00	\$289,749.00	\$12,834.83	\$191,593.93	\$98,155.07	\$6,683.26	\$91,471.81	31.57%
1005.41.4131.51610	Assessor-Wages	\$113,459.00	\$0.00	\$113,459.00	\$1,746.03	\$69,624.25	\$43,834.75	\$0.00	\$43,834.75	38.63%
1005.41.4131.51620	Assessor-Wages PT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4131.53010	Assessor-Professional Affiliations	\$275.00	\$0.00	\$275.00	\$0.00	\$30.00	\$245.00	\$0.00	\$245.00	89.09%
1005.41.4131.53220	Assessor-Professional Development	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$1,200.00	100.00%
1005.41.4131.53341	Assessor-Revaluation	\$18,262.00	\$0.00	\$18,262.00	\$18,638.62	\$18,638.62	(\$376.62)	\$0.00	(\$376.62)	-2.06%
1005.41.4131.53343	Assessor-Web Hosting	\$2,836.00	\$0.00	\$2,836.00	\$0.00	\$2,411.00	\$425.00	\$0.00	\$425.00	14.99%
1005.41.4131.53400	Assessor-Other Professional Services	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
1005.41.4131.53510	Assessor-Data Processing	\$12,825.00	\$0.00	\$12,825.00	\$0.00	\$12,821.00	\$4.00	\$0.00	\$4.00	0.03%
1005.41.4131.55400	Assessor-Advertising & Legal Notices	\$60.00	\$0.00	\$60.00	\$0.00	\$42.00	\$18.00	\$0.00	\$18.00	30.00%
1005.41.4131.55500	Assessor-Printing & Publications	\$705.00	\$0.00	\$705.00	\$0.00	\$1,074.01	(\$369.01)	\$1,512.00	(\$1,881.01)	-266.81%
1005.41.4131.55800	Assessor-Travel, Meetings & Field Work	\$800.00	\$0.00	\$800.00	\$0.00	\$11.60	\$788.40	\$0.00	\$788.40	98.55%

Town of Brooklyn

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Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.41.4131.56430	Assessor-Books & Periodicals	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00	\$800.00	\$0.00	\$800.00	100.00%
	DEPARTMENT: Assessor - 4131	\$154,722.00	\$0.00	\$154,722.00	\$20,384.65	\$104,652.48	\$50,069.52	\$1,512.00	\$48,557.52	31.38%
1005.41.4135.51610	Revenue Collector-Wages	\$101,738.00	\$0.00	\$101,738.00	\$3,913.00	\$63,824.14	\$37,913.86	\$0.00	\$37,913.86	37.27%
1005.41.4135.51620	Revenue Collector-Wages PT	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4135.53010	Revenue Collector-Professional Affiliations	\$300.00	\$0.00	\$300.00	\$0.00	\$40.00	\$260.00	\$0.00	\$260.00	86.67%
1005.41.4135.53020	Revenue Collector-Legal Fees	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4135.53200	Revenue Collector-Meetings	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.41.4135.53220	Revenue Collector-In Service-Training	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.41.4135.53510	Revenue Collector-Data Processing	\$5,025.00	\$0.00	\$5,025.00	\$0.00	\$5,275.00	(\$250.00)	\$350.00	(\$600.00)	-11.94%
1005.41.4135.55400	Revenue Collector-Advertising & Legal Notice	\$850.00	\$0.00	\$850.00	\$0.00	\$308.70	\$541.30	\$220.50	\$320.80	37.74%
1005.41.4135.55500	Revenue Collector-Printing & Publications	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$4,098.34	\$401.66	\$391.84	\$9.82	0.22%
1005.41.4135.55800	Revenue Collector-Transportation	\$500.00	\$0.00	\$500.00	\$0.00	\$353.22	\$146.78	\$0.00	\$146.78	29.36%
1005.41.4135.58101	Revenue Collector-Motor Vehicle Fees-State	\$300.00	\$0.00	\$300.00	\$0.00	\$250.00	\$50.00	\$0.00	\$50.00	16.67%
	DEPARTMENT: Revenue Collector - 4135	\$114,763.00	\$0.00	\$114,763.00	\$3,913.00	\$74,149.40	\$40,613.60	\$962.34	\$39,651.26	34.55%
1005.41.4139.53020	Legal Counsel-Legal Services-Town	\$25,000.00	\$0.00	\$25,000.00	\$1,702.75	\$17,791.33	\$7,208.67	\$146.25	\$7,062.42	28.25%
1005.41.4139.53021	Legal Counsel-Labor Counsel	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$279.00	\$14,721.00	\$0.00	\$14,721.00	98.14%
	DEPARTMENT: Legal Counsel - 4139	\$40,000.00	\$0.00	\$40,000.00	\$1,702.75	\$18,070.33	\$21,929.67	\$146.25	\$21,783.42	54.46%
1005.41.4147.51610	Town Clerk-Wages	\$96,495.00	\$0.00	\$96,495.00	\$3,672.90	\$59,266.17	\$37,228.83	\$0.00	\$37,228.83	38.58%
1005.41.4147.51620	Town Clerk-Wages PT	\$750.00	\$0.00	\$750.00	\$0.00	\$225.00	\$525.00	\$0.00	\$525.00	70.00%
1005.41.4147.53010	Town Clerk-Professional Affiliations	\$450.00	\$0.00	\$450.00	\$0.00	\$255.00	\$195.00	\$0.00	\$195.00	43.33%
1005.41.4147.53200	Town Clerk-Meetings	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$0.00	\$1,400.00	\$0.00	\$1,400.00	100.00%
1005.41.4147.53220	Town Clerk-In Service-Training	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$400.00	\$1,000.00	\$0.00	\$1,000.00	71.43%
1005.41.4147.53505	Town Clerk-Restoration & Security Records	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$120.00	\$1,880.00	94.00%
1005.41.4147.53506	Town Clerk-Updates-Ordinance Contract	\$1,110.00	\$0.00	\$1,110.00	\$0.00	\$750.00	\$360.00	\$0.00	\$360.00	32.43%
1005.41.4147.53511	Town Clerk-Indexing & Recording	\$19,000.00	\$0.00	\$19,000.00	\$1,275.00	\$9,248.20	\$9,751.80	\$32.00	\$9,719.80	51.16%
1005.41.4147.55400	Town Clerk-Advertising & Legal Notices	\$330.00	\$0.00	\$330.00	\$0.00	\$0.00	\$330.00	\$0.00	\$330.00	100.00%
1005.41.4147.55800	Town Clerk-Transportation	\$475.00	\$0.00	\$475.00	\$0.00	\$0.00	\$475.00	\$0.00	\$475.00	100.00%
	DEPARTMENT: Recording-Town Clerk - 4147	\$123,410.00	\$0.00	\$123,410.00	\$4,947.90	\$70,144.37	\$53,265.63	\$152.00	\$53,113.63	43.04%
1005.41.4149.51610	Elections-Registrars-Wages	\$10,966.00	\$0.00	\$10,966.00	\$893.60	\$6,715.20	\$4,250.80	\$0.00	\$4,250.80	38.76%
1005.41.4149.51620	Elections-Registrars-Wages PT-Election Workers	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$8,182.00	(\$682.00)	\$0.00	(\$682.00)	-9.09%
1005.41.4149.53010	Elections-Registrars-Professional Affiliations	\$175.00	\$0.00	\$175.00	\$0.00	\$160.00	\$15.00	\$0.00	\$15.00	8.57%
1005.41.4149.53201	Elections-Registrars-Referendum	\$2,800.00	\$0.00	\$2,800.00	\$0.00	\$0.00	\$2,800.00	\$0.00	\$2,800.00	100.00%
1005.41.4149.53220	Elections-Registrars-In-Service-Training	\$3,500.00	\$0.00	\$3,500.00	\$0.00	\$240.00	\$3,260.00	\$0.00	\$3,260.00	93.14%

Town of Brooklyn

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1005.41.4149.53300	Elections-Registrars-Technology Upgrades	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$3,543.00	(\$2,543.00)	\$0.00	(\$2,543.00)	-254.30%
1005.41.4149.55400	Elections-Registrars-Advertising & Legal Notices	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4149.55500	Elections-Registrars-Printing & Publications	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$7,319.36	(\$2,819.36)	\$0.00	(\$2,819.36)	-62.65%
1005.41.4149.55800	Elections-Registrars-Transportation	\$750.00	\$0.00	\$750.00	\$0.00	\$0.00	\$750.00	\$0.00	\$750.00	100.00%
1005.41.4149.56900	Elections-Registrars-Other Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,713.92	(\$713.92)	\$0.00	(\$713.92)	-71.39%
	DEPARTMENT: Elections-Registrars - 4149	\$33,191.00	\$0.00	\$33,191.00	\$893.60	\$27,873.48	\$5,317.52	\$0.00	\$5,317.52	16.02%
1005.41.4151.51610	Land Use Admin/Planner-Wages	\$105,013.00	\$0.00	\$105,013.00	\$4,089.82	\$65,093.84	\$39,919.16	\$0.00	\$39,919.16	38.01%
1005.41.4151.53220	Land Use Admin/Planner-In Service Training	\$55.00	\$0.00	\$55.00	\$0.00	\$0.00	\$55.00	\$0.00	\$55.00	100.00%
1005.41.4151.53300	Land Use Admin/Planner-GIS	\$5,026.00	\$0.00	\$5,026.00	\$0.00	\$5,436.00	(\$410.00)	\$0.00	(\$410.00)	-8.16%
1005.41.4151.55800	Land Use Admin/Planner-Transportation	\$1,500.00	\$0.00	\$1,500.00	\$49.84	\$312.58	\$1,187.42	\$0.00	\$1,187.42	79.16%
1005.41.4151.56010	Land Use Admin/Planner-Supplies	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4151.57330	Land Use Admin/Planner-Furniture & Fixtures	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
	DEPARTMENT: Land Use Administration/Planner - 4151	\$112,394.00	\$0.00	\$112,394.00	\$4,139.66	\$70,842.42	\$41,551.58	\$0.00	\$41,551.58	36.97%
1005.41.4153.51900	Planning & Zoning-Wages-Rec. Secretary	\$3,600.00	\$0.00	\$3,600.00	\$0.00	\$1,925.00	\$1,675.00	\$175.00	\$1,500.00	41.67%
1005.41.4153.53020	Planning & Zoning-Legal Services	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$2,777.43	\$9,722.57	\$3,343.09	\$6,379.48	51.04%
1005.41.4153.53220	Planning & Zoning-In Service Training	\$1,500.00	\$0.00	\$1,500.00	\$160.00	\$160.00	\$1,340.00	\$0.00	\$1,340.00	89.33%
1005.41.4153.53400	Planning & Zoning-Other Professional Services	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4153.55400	Planning & Zoning-Advertising & Legal Notices	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$97.50	\$2,402.50	\$0.00	\$2,402.50	96.10%
1005.41.4153.55500	Planning & Zoning-Printing & Publications	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4153.56900	Planning & Zoning-Other Supplies	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.41.4153.56950	Planning & Zoning-State Marshal Surveyor/Support	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
	DEPARTMENT: Planning & Zoning - 4153	\$24,850.00	\$0.00	\$24,850.00	\$160.00	\$4,959.93	\$19,890.07	\$3,518.09	\$16,371.98	65.88%
1005.41.4154.51900	Ag Commission-Wages-Recording Secretary	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4154.53220	Ag Commission-Training	\$300.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$300.00	100.00%
1005.41.4154.55500	Ag Commission-Printing & Publications	\$200.00	\$0.00	\$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	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
	DEPARTMENT: Agriculture Commission - 4154	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%
1005.41.4155.51900	ZBA-Wages-Recording Secretary	\$500.00	\$0.00	\$500.00	\$25.00	\$25.00	\$475.00	\$0.00	\$475.00	95.00%
1005.41.4155.53220	ZBA-Training	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	100.00%
	DEPARTMENT: Zoning Board of Appeals - 4155	\$950.00	\$0.00	\$950.00	\$25.00	\$25.00	\$925.00	\$0.00	\$925.00	97.37%
1005.41.4161.53022	Probate Court-NE Regional Probate	\$9,160.00	\$0.00	\$9,160.00	\$0.00	\$9,160.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Probate - 4161	\$9,160.00	\$0.00	\$9,160.00	\$0.00	\$9,160.00	\$0.00	\$0.00	\$0.00	0.00%

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1005.41.4163.51900	Inland Wetlands-Wages-Recording Secretary	\$1,200.00	\$0.00	\$1,200.00	\$0.00	\$462.50	\$737.50	\$0.00	\$737.50	61.46%
1005.41.4163.53020	Inland Wetlands-Legal Fees	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,859.65	\$640.35	\$490.00	\$150.35	6.01%
1005.41.4163.53400	Inland Wetlands-Professional Services	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4163.55400	Inland Wetlands-Advertising & Legal Notices	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.41.4163.55500	Inland Wetlands-Printing & Publications	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	100.00%
DEPARTMENT: Inland Wetlands Commission - 4163		\$4,800.00	\$0.00	\$4,800.00	\$0.00	\$2,322.15	\$2,477.85	\$490.00	\$1,987.85	41.41%
1005.41.4171.51900	Conservation-Wages-Recording Secretary	\$200.00	\$0.00	\$200.00	\$50.00	\$175.00	\$25.00	\$0.00	\$25.00	12.50%
1005.41.4171.53220	Conservation-Training	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.41.4171.56900	Conservation-Other Supplies	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4171.56920	Conservation-Sustainable CT	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
DEPARTMENT: Conservation Commission - 4171		\$2,450.00	\$0.00	\$2,450.00	\$50.00	\$175.00	\$2,275.00	\$0.00	\$2,275.00	92.86%
1005.41.4173.51900	Econ Development-Wages-Recording Secretary	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
DEPARTMENT: Economic Development - 4173		\$600.00	\$0.00	\$600.00	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	100.00%
1005.41.4184.54200	Town Hall-Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	(\$650.00)	\$0.00	(\$650.00)	0.00%
1005.41.4184.54301	Town Hall-Building Repairs	\$5,000.00	\$0.00	\$5,000.00	\$263.22	\$5,878.66	(\$878.66)	\$352.76	(\$1,231.42)	-24.63%
1005.41.4184.54411	Town Hall-Water	\$200.00	\$0.00	\$200.00	\$0.00	\$123.32	\$76.68	\$76.68	\$0.00	0.00%
1005.41.4184.54412	Town Hall-Sewer Use Fees	\$700.00	\$0.00	\$700.00	\$0.00	\$660.00	\$40.00	\$0.00	\$40.00	5.71%
1005.41.4184.55300	Town Hall-Internet & Website Maint.	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$6,394.18	\$1,605.82	\$1,145.32	\$460.50	5.76%
1005.41.4184.55302	Town Hall-Telephone	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$4,085.26	\$4,914.74	\$3,961.82	\$952.92	10.59%
1005.41.4184.56100	Town Hall-Custodial Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$629.38	(\$629.38)	\$0.00	(\$629.38)	0.00%
1005.41.4184.56220	Town Hall-Electricity	\$5,000.00	\$0.00	\$5,000.00	\$537.96	\$3,596.95	\$1,403.05	\$1,403.05	\$0.00	0.00%
1005.41.4184.56240	Town Hall-Fuel Oil/Heating	\$2,750.00	\$0.00	\$2,750.00	\$0.00	\$981.27	\$1,768.73	\$2,027.29	(\$258.56)	-9.40%
1005.41.4184.56904	Town Hall-Paper Goods/Toiletries	\$750.00	\$0.00	\$750.00	\$0.00	\$142.39	\$607.61	\$0.00	\$607.61	81.01%
DEPARTMENT: Town Hall - 4184		\$31,400.00	\$0.00	\$31,400.00	\$801.18	\$23,141.41	\$8,258.59	\$8,966.92	(\$708.33)	-2.26%
1005.41.4185.53300	Central Supplies-Computer Service	\$32,000.00	\$0.00	\$32,000.00	\$1,019.00	\$18,738.18	\$13,261.82	\$11,920.00	\$1,341.82	4.19%
1005.41.4185.54420	Central Supplies-Equipment Rental	\$20,000.00	\$0.00	\$20,000.00	\$2,389.24	\$15,165.93	\$4,834.07	\$6,458.52	(\$1,624.45)	-8.12%
1005.41.4185.55301	Central Supplies-Postage	\$18,000.00	\$0.00	\$18,000.00	\$0.00	\$9,553.76	\$8,446.24	\$2,000.00	\$6,446.24	35.81%
1005.41.4185.56120	Central Supplies-Office Supplies	\$8,500.00	\$0.00	\$8,500.00	\$1,568.40	\$5,888.91	\$2,611.09	\$208.75	\$2,402.34	28.26%
1005.41.4185.57330	Central Supplies-Office Equipment	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,569.67	\$430.33	\$0.00	\$430.33	21.52%
DEPARTMENT: Central Supplies - 4185		\$80,500.00	\$0.00	\$80,500.00	\$4,976.64	\$50,916.45	\$29,583.55	\$20,587.27	\$8,996.28	11.18%
1005.41.4186.51900	Ethics-Wages-Recording Secretary	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1005.41.4186.53020	Ethics-Legal Fees	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.41.4186.53220	Ethics-Prof Development/Training	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%

Town of Brooklyn

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☐ Include pre encumbrance

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☒ Filter Encumbrance Detail by Date Range

From Date: 2/1/2021

To Date: 2/28/2021

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
	DEPARTMENT: Ethics - 4186	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1005.41.4199.51900	Bd of Assessment-Wages-Recording	\$250.00	\$0.00	\$250.00	\$0.00	\$25.00	\$225.00	\$0.00	\$225.00	90.00%
1005.41.4199.53220	Bd of Assessment-Training	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00	\$0.00	\$150.00	100.00%
1005.41.4199.55400	Bd of Assessment-Advertising/Legal Notices	\$150.00	\$0.00	\$150.00	\$0.00	\$197.79	(\$47.79)	\$0.00	(\$47.79)	-31.86%
	DEPARTMENT: Bd of Assessment Review - 4199	\$550.00	\$0.00	\$550.00	\$0.00	\$222.79	\$327.21	\$0.00	\$327.21	59.49%
1005.42.4201.53530	Patrol Services-Contractual	\$179,834.00	\$0.00	\$179,834.00	\$0.00	(\$80,933.00)	\$260,767.00	\$0.00	\$260,767.00	145.00%
1005.42.4201.53550	Patrol Services-Overtime	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$3,234.82	\$2,765.18	\$0.00	\$2,765.18	46.09%
1005.42.4201.56120	Patrol Services-Office Supplies	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
	DEPARTMENT: Patrol Services - 4201	\$186,034.00	\$0.00	\$186,034.00	\$0.00	(\$77,698.18)	\$263,732.18	\$0.00	\$263,732.18	141.77%
1005.42.4203.51900	Fire Facilities-Wages-Recording Secretary	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$500.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
1005.42.4203.52300	Fire Facilities-Retirement Program	\$95,000.00	\$0.00	\$95,000.00	\$0.00	\$4,900.00	\$90,100.00	\$0.00	\$90,100.00	94.84%
1005.42.4203.53532	Fire Facilities-East Brooklyn Fire Department	\$106,000.00	\$0.00	\$106,000.00	\$0.00	\$79,499.99	\$26,500.01	\$26,500.01	\$0.00	0.00%
1005.42.4203.53533	Fire Facilities-Mortlake Fire Department	\$153,705.00	\$0.00	\$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	\$113,193.00	\$0.00	\$113,193.00	\$0.00	\$53,444.76	\$59,748.24	\$53,444.76	\$6,303.48	5.57%
	DEPARTMENT: Fire Facilities - 4203	\$469,398.00	\$0.00	\$469,398.00	\$0.00	\$253,623.50	\$215,774.50	\$119,371.02	\$96,403.48	20.54%
1005.42.4206.51610	Homeland Security-Wages	\$1,500.00	\$0.00	\$1,500.00	\$103.78	\$622.68	\$877.32	\$0.00	\$877.32	58.49%
1005.42.4206.51900	Homeland Security-Wages-Recording	\$600.00	\$0.00	\$600.00	\$25.00	\$50.00	\$550.00	\$0.00	\$550.00	91.67%
1005.42.4206.53200	Homeland Security-Table Top Exercise	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
1005.42.4206.55500	Homeland Security-Publications & Public Info	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.42.4206.56120	Homeland Security-Supplies	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
1005.42.4206.56220	Homeland Security-Electricity	\$650.00	\$0.00	\$650.00	\$0.00	\$0.00	\$650.00	\$0.00	\$650.00	100.00%
1005.42.4206.57330	Homeland Security-Office Equipment	\$200.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
1005.42.4206.58904	Homeland Security-Professional Development	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
	DEPARTMENT: Homeland Security - 4206	\$6,050.00	\$0.00	\$6,050.00	\$128.78	\$672.68	\$5,377.32	\$0.00	\$5,377.32	88.88%
1005.42.4207.55010	Emergency Services-Medical Intercept Program	\$18,975.00	\$0.00	\$18,975.00	\$0.00	\$10,332.32	\$8,642.68	\$2,072.86	\$6,569.82	34.62%
1005.42.4207.55013	Emergency Services-QVEC 911	\$16,503.00	\$0.00	\$16,503.00	\$0.00	\$16,503.24	(\$0.24)	\$0.00	(\$0.24)	0.00%
	DEPARTMENT: Emergency Services - 4207	\$35,478.00	\$0.00	\$35,478.00	\$0.00	\$26,835.56	\$8,642.44	\$2,072.86	\$6,569.58	18.52%
1005.42.4213.51610	Building Office-Wages	\$69,621.00	\$0.00	\$69,621.00	\$2,687.90	\$43,441.11	\$26,179.89	\$0.00	\$26,179.89	37.60%
1005.42.4213.51620	Building Office-Wages PT	\$2,750.00	\$0.00	\$2,750.00	\$170.00	\$1,490.00	\$1,260.00	\$0.00	\$1,260.00	45.82%
1005.42.4213.53010	Building Office-Professional Affiliations	\$135.00	\$0.00	\$135.00	\$0.00	\$145.00	(\$10.00)	\$0.00	(\$10.00)	-7.41%
1005.42.4213.53220	Building Office-Training	\$350.00	\$0.00	\$350.00	\$0.00	\$0.00	\$350.00	\$0.00	\$350.00	100.00%
1005.42.4213.53300	Building Office-Software	\$3,210.00	\$0.00	\$3,210.00	\$0.00	\$1,660.00	\$1,550.00	\$0.00	\$1,550.00	48.29%

Town of Brooklyn

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1005.42.4213.53400	Building Office-Consulting Services	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	100.00%
1005.42.4213.55500	Building Office-Printing & Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$327.00	(\$327.00)	\$420.00	(\$747.00)	0.00%
1005.42.4213.55800	Building Office-Transportation/Mileage	\$5,000.00	\$0.00	\$5,000.00	\$192.30	\$3,219.48	\$1,780.52	\$0.00	\$1,780.52	35.61%
	DEPARTMENT: Building Office - 4213	\$81,566.00	\$0.00	\$81,566.00	\$3,050.20	\$50,282.59	\$31,283.41	\$420.00	\$30,863.41	37.84%
1005.42.4215.53400	Animal Control-Contractual Service	\$26,082.00	\$0.00	\$26,082.00	\$0.00	\$26,302.00	(\$220.00)	\$0.00	(\$220.00)	-0.84%
	DEPARTMENT: Animal Control - 4215	\$26,082.00	\$0.00	\$26,082.00	\$0.00	\$26,302.00	(\$220.00)	\$0.00	(\$220.00)	-0.84%
1005.42.4219.51610	Fire Marshal-Wages	\$45,603.00	\$0.00	\$45,603.00	\$1,758.68	\$28,636.96	\$16,966.04	\$0.00	\$16,966.04	37.20%
1005.42.4219.51630	Fire Marshal-Wages OT	\$9,000.00	\$0.00	\$9,000.00	\$296.82	\$4,720.37	\$4,279.63	\$0.00	\$4,279.63	47.55%
1005.42.4219.53200	Fire Marshal-Meetings	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.42.4219.54300	Fire Marshal-Vehicle Maintenance	\$500.00	\$0.00	\$500.00	\$0.00	\$774.24	(\$274.24)	\$0.00	(\$274.24)	-54.85%
1005.42.4219.55800	Fire Marshal-Transportation	\$200.00	\$0.00	\$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	\$1,000.00	\$0.00	\$117.75	\$882.25	\$19.60	\$862.65	86.27%
1005.42.4219.57390	Fire Marshal-Safety Equipment	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$110.50	\$889.50	\$0.00	\$889.50	88.95%
	DEPARTMENT: Fire Marshal - 4219	\$57,553.00	\$0.00	\$57,553.00	\$2,055.50	\$34,359.82	\$23,193.18	\$19.60	\$23,173.58	40.26%
1005.43.4303.51610	Roads & Drainage-Wages	\$324,709.00	\$0.00	\$324,709.00	\$16,941.92	\$210,775.08	\$113,933.92	\$0.00	\$113,933.92	35.09%
1005.43.4303.51620	Roads & Drainage-Wages PT	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
1005.43.4303.51630	Roads & Drainage-Wages OT	\$2,500.00	\$0.00	\$2,500.00	\$18.00	\$2,794.17	(\$294.17)	\$0.00	(\$294.17)	-11.77%
1005.43.4303.51632	Roads & Drainage-Contract Bonus	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$1,000.00	\$2,000.00	\$0.00	\$2,000.00	66.67%
1005.43.4303.51902	Roads & Drainage-Insurance Stipend	\$6,000.00	\$0.00	\$6,000.00	\$346.14	\$5,538.24	\$461.76	\$0.00	\$461.76	7.70%
1005.43.4303.54104	Roads & Drainage-Tree Removal	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00	100.00%
1005.43.4303.54420	Roads & Drainage-Equipment Rental	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$4,247.50	(\$1,247.50)	\$0.00	(\$1,247.50)	-41.58%
1005.43.4303.55012	Roads & Drainage-Drug & Alcohol Testing	\$700.00	\$0.00	\$700.00	\$0.00	\$250.00	\$450.00	\$0.00	\$450.00	64.29%
1005.43.4303.55400	Roads & Drainage-Advertising & Legal Notices	\$750.00	\$0.00	\$750.00	\$140.00	\$655.00	\$95.00	\$0.00	\$95.00	12.67%
1005.43.4303.56011	Roads & Drainage-Clothing/Boot Allowance	\$3,800.00	\$0.00	\$3,800.00	\$71.95	\$1,757.62	\$2,042.38	\$71.95	\$1,970.43	51.85%
1005.43.4303.56012	Roads & Drainage-Hand Tools	\$2,600.00	\$0.00	\$2,600.00	\$0.00	\$622.59	\$1,977.41	\$0.00	\$1,977.41	76.05%
1005.43.4303.56101	Roads & Drainage-Traffic Control Signs	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$2,846.87	(\$846.87)	\$288.00	(\$1,134.87)	-56.74%
1005.43.4303.56102	Roads & Drainage-Roads/Bridges	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$123,491.38	\$76,508.62	\$0.00	\$76,508.62	38.25%
1005.43.4303.56220	Roads & Drainage-Electricity	\$13,500.00	\$0.00	\$13,500.00	\$0.00	\$8,664.38	\$4,835.62	\$4,835.62	\$0.00	0.00%
1005.43.4303.57393	Roads & Drainage-Employee Safety Equipment	\$2,000.00	\$0.00	\$2,000.00	\$180.81	\$801.66	\$1,198.34	\$825.00	\$373.34	18.67%
1005.43.4303.58102	Roads & Drainage-Radio Licensing	\$100.00	\$0.00	\$100.00	\$0.00	\$580.25	(\$480.25)	\$0.00	(\$480.25)	-480.25%
	DEPARTMENT: Road, Drainage & Facilities - 4303	\$584,659.00	\$0.00	\$584,659.00	\$17,698.82	\$364,024.74	\$220,634.26	\$6,020.57	\$214,613.69	36.71%
1005.43.4305.54500	Engineering-Engineering	\$20,286.00	\$0.00	\$20,286.00	\$0.00	\$20,286.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Engineering - 4305	\$20,286.00	\$0.00	\$20,286.00	\$0.00	\$20,286.00	\$0.00	\$0.00	\$0.00	0.00%

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1005.43.4307.51620	Snow & Ice Control-Wages PT	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
1005.43.4307.51630	Snow & Ice Control-Wages OT	\$20,000.00	\$0.00	\$20,000.00	\$4,317.31	\$9,345.46	\$10,654.54	\$0.00	\$10,654.54	53.27%
1005.43.4307.55801	Snow & Ice Control-Meal Reimbursement	\$700.00	\$0.00	\$700.00	\$0.00	\$149.85	\$550.15	\$0.00	\$550.15	78.59%
1005.43.4307.56901	Snow & Ice Control-Sand	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$2,072.00	\$7,928.00	\$0.00	\$7,928.00	79.28%
1005.43.4307.56902	Snow & Ice Control-Salt & Chemicals	\$55,000.00	\$0.00	\$55,000.00	\$0.00	\$5,885.75	\$49,114.25	\$8,421.40	\$40,692.85	73.99%
1005.43.4307.56903	Snow & Ice Control-Snow Plow Blades	\$7,500.00	\$0.00	\$7,500.00	\$0.00	\$307.75	\$7,192.25	\$0.00	\$7,192.25	95.90%
1005.43.4307.58500	Snow & Ice Control-Weather Service	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
	DEPARTMENT: Snow & Ice Control - 4307	\$97,700.00	\$0.00	\$97,700.00	\$4,317.31	\$17,760.81	\$79,939.19	\$8,421.40	\$71,517.79	73.20%
1005.43.4313.54304	Maint. of Equip-Equipment & Truck Repair	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$20,508.13	\$14,491.87	\$2,520.47	\$11,971.40	34.20%
1005.43.4313.54305	Maint. of Equip-Truck Repair Parts	\$10,000.00	\$0.00	\$10,000.00	\$121.99	\$9,417.99	\$582.01	\$7,488.73	(\$6,906.72)	-69.07%
1005.43.4313.56013	Maint. of Equip-Equipment Maintenance Supplies	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$1,968.56	\$4,031.44	\$107.42	\$3,924.02	65.40%
1005.43.4313.56014	Maint. of Equip-Other Equipment Repair Parts	\$9,000.00	\$0.00	\$9,000.00	\$0.00	\$3,628.93	\$5,371.07	\$39.17	\$5,331.90	59.24%
1005.43.4313.56260	Maint. of Equip-Gasoline	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$1,962.93	\$3,037.07	\$724.42	\$2,312.65	46.25%
1005.43.4313.56261	Maint. of Equip-Diesel Fuel	\$16,000.00	\$0.00	\$16,000.00	\$0.00	\$10,001.75	\$5,998.25	\$4,335.58	\$1,662.67	10.39%
1005.43.4313.56262	Maint. of Equip-Motor Oil & Lubrication	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	100.00%
1005.43.4313.56905	Maint. of Equip-Paint & Paint Supplies	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%
	DEPARTMENT: Equipment Maintenance - 4313	\$87,500.00	\$0.00	\$87,500.00	\$121.99	\$47,488.29	\$40,011.71	\$15,215.79	\$24,795.92	28.34%
1005.43.4317.51620	Resource Recovery-Wages PT	\$29,937.00	\$0.00	\$29,937.00	\$1,183.26	\$21,406.68	\$8,530.32	\$0.00	\$8,530.32	28.49%
1005.43.4317.51900	Resource Recovery-Wages-Recording	\$360.00	\$0.00	\$360.00	\$0.00	\$120.00	\$240.00	\$0.00	\$240.00	66.67%
1005.43.4317.53400	Resource Recovery-Contractual Service	\$175,200.00	\$0.00	\$175,200.00	\$0.00	\$102,083.31	\$73,116.69	\$72,916.65	\$200.04	0.11%
1005.43.4317.54306	Resource Recovery-Building, Repairs & Signs	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$468.68	\$4,531.32	\$0.00	\$4,531.32	90.63%
1005.43.4317.54400	Resource Recovery-Rental	\$0.00	\$0.00	\$0.00	\$80.00	\$605.00	(\$605.00)	\$320.00	(\$925.00)	0.00%
1005.43.4317.54411	Resource Recovery-Water Analysis	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$2,025.00	\$1,975.00	\$0.00	\$1,975.00	49.38%
1005.43.4317.54421	Resource Recovery-Disposal Charges	\$100,000.00	\$0.00	\$100,000.00	\$3,708.75	\$59,635.03	\$40,364.97	\$38,990.88	\$1,374.09	1.37%
1005.43.4317.55302	Resource Recovery-Telephone	\$450.00	\$0.00	\$450.00	\$50.04	\$305.96	\$144.04	\$273.64	(\$129.60)	-28.80%
1005.43.4317.55400	Resource Recovery-Advertising & Legal Notices	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
1005.43.4317.55500	Resource Recovery-Printing & Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$396.55	(\$396.55)	\$0.00	(\$396.55)	0.00%
1005.43.4317.56220	Resource Recovery-Electricity	\$1,600.00	\$0.00	\$1,600.00	\$345.30	\$1,529.88	\$70.12	\$70.12	\$0.00	0.00%
1005.43.4317.56906	Resource Recovery-Bag Expense	\$5,700.00	\$0.00	\$5,700.00	\$0.00	\$0.00	\$5,700.00	\$0.00	\$5,700.00	100.00%
1005.43.4317.56907	Resource Recovery-Curbside Carts	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$425.00	\$1,575.00	\$0.00	\$1,575.00	78.75%
1005.43.4317.56908	Resource Recovery-House Haz Waste Day	\$10,000.00	\$0.00	\$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	\$275.00	\$0.00	\$800.00	(\$525.00)	\$0.00	(\$525.00)	-190.91%
	DEPARTMENT: Resource Recovery - 4317	\$334,772.00	\$0.00	\$334,772.00	\$5,367.35	\$189,801.09	\$144,970.91	\$112,571.29	\$32,399.62	9.68%

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1005.43.4327.56900	Cemetery-Cemetery Association	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$6,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	-20.00%
	DEPARTMENT: Cemetery - 4327	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$6,000.00	(\$1,000.00)	\$0.00	(\$1,000.00)	-20.00%
1005.43.4397.54301	61 South Main St-Building Repair	\$750.00	\$0.00	\$750.00	\$0.00	\$238.05	\$511.95	\$0.00	\$511.95	68.26%
1005.43.4397.54411	61 South Main St-Water Fees	\$300.00	\$0.00	\$300.00	\$0.00	\$180.37	\$119.63	\$119.63	\$0.00	0.00%
1005.43.4397.54412	61 South Main St-Sewer Use Fees	\$675.00	\$0.00	\$675.00	\$0.00	\$660.00	\$15.00	\$0.00	\$15.00	2.22%
1005.43.4397.56100	61 South Main St-Custodial Supplies	\$0.00	\$0.00	\$0.00	(\$29.52)	(\$29.52)	\$29.52	\$0.00	\$29.52	0.00%
1005.43.4397.56210	61 South Main St-Fuel/Gas Heating	\$2,500.00	\$0.00	\$2,500.00	\$437.61	\$1,479.84	\$1,020.16	\$1,020.16	\$0.00	0.00%
1005.43.4397.56220	61 South Main St-Electricity	\$2,800.00	\$0.00	\$2,800.00	\$619.65	\$2,047.50	\$752.50	\$752.50	\$0.00	0.00%
	DEPARTMENT: 61 South Main St.-Old Hwy Garage - 4397	\$7,025.00	\$0.00	\$7,025.00	\$1,027.74	\$4,576.24	\$2,448.76	\$1,892.29	\$556.47	7.92%
1005.43.4398.54102	95 Rukstela Rd-Septic Tank Cleaning	\$500.00	\$0.00	\$500.00	\$0.00	\$586.00	(\$86.00)	\$0.00	(\$86.00)	-17.20%
1005.43.4398.54200	95 Rukstela Rd-Cleaning Services	\$0.00	\$0.00	\$0.00	\$0.00	\$160.00	(\$160.00)	\$0.00	(\$160.00)	0.00%
1005.43.4398.54301	95 Rukstela Rd-Building Repair	\$2,500.00	\$0.00	\$2,500.00	\$230.00	\$230.00	\$2,270.00	\$0.00	\$2,270.00	90.80%
1005.43.4398.54302	95 Rukstela Rd-Alarm & Security Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,804.50	(\$804.50)	\$0.00	(\$804.50)	-80.45%
1005.43.4398.55302	95 Rukstela Rd-Telephone	\$3,500.00	\$0.00	\$3,500.00	\$61.38	\$1,657.45	\$1,842.55	\$2,329.47	(\$486.92)	-13.91%
1005.43.4398.56100	95 Rukstela Rd-Custodial Supplies	\$250.00	\$0.00	\$250.00	\$0.00	\$875.11	(\$625.11)	\$0.00	(\$625.11)	-250.04%
1005.43.4398.56210	95 Rukstela Rd-Fuel/Propane Heating	\$1,000.00	\$0.00	\$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	\$3,750.00	\$0.00	\$3,750.00	\$696.13	\$3,212.63	\$537.37	\$537.37	\$0.00	0.00%
	DEPARTMENT: 95 Rukstela Rd.-New Garage - 4398	\$12,500.00	\$0.00	\$12,500.00	\$987.51	\$8,525.69	\$3,974.31	\$2,866.84	\$1,107.47	8.86%
1005.44.4401.55982	Health Operations-Last Green Valley	\$1,000.00	\$0.00	\$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 Conservation District	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55989	Health Operations-Ct Coalition to End Homelessness	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
1005.44.4401.55990	Health Operations-District Dept. of Health	\$47,610.00	\$0.00	\$47,610.00	\$0.00	\$47,610.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55992	Health Operations-Senior Center	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$29,500.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55993	Health Operations-Sexual Assault Crisis Ctr	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55994	Health Operations-TVCCA-Meals on Wheels	\$6,300.00	\$0.00	\$6,300.00	\$0.00	\$6,300.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55997	Health Operations-Access Agency	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.44.4401.55999	Health Operations-Community Kitchen	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Health Services - 4401	\$91,910.00	\$0.00	\$91,910.00	\$1,000.00	\$89,910.00	\$2,000.00	\$0.00	\$2,000.00	2.18%
1005.45.4501.53513	Library-Library Services	\$146,057.00	\$0.00	\$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	\$146,057.00	\$0.00	\$109,542.75	\$36,514.25	\$36,514.25	\$0.00	0.00%
1005.45.4503.51610	Recreation-Wages	\$140,941.00	\$0.00	\$140,941.00	\$4,082.40	\$87,452.14	\$53,488.86	\$0.00	\$53,488.86	37.95%
1005.45.4503.51620	Recreation-Wages PT	\$90,504.00	\$0.00	\$90,504.00	\$0.00	\$49,774.50	\$40,729.50	\$0.00	\$40,729.50	45.00%
1005.45.4503.51630	Recreation-Wages OT	\$2,250.00	\$0.00	\$2,250.00	\$0.00	\$563.96	\$1,686.04	\$0.00	\$1,686.04	74.94%

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1005.45.4503.51900	Recreation-Wages Recording Secretary	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$500.00	\$1,000.00	\$1,000.00	\$0.00	0.00%
1005.45.4503.51902	Recreation-Insurance Stipend	\$6,000.00	\$0.00	\$6,000.00	\$115.38	\$3,115.26	\$2,884.74	\$0.00	\$2,884.74	48.08%
1005.45.4503.53400	Recreation-Other Professional Services	\$16,250.00	\$0.00	\$16,250.00	\$0.00	\$1,682.00	\$14,568.00	\$0.00	\$14,568.00	89.65%
1005.45.4503.55400	Recreation-Advertising	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$2,915.60	\$3,584.40	\$468.00	\$3,116.40	47.94%
1005.45.4503.56120	Recreation-Recreation Supplies	\$12,500.00	\$0.00	\$12,500.00	\$0.00	\$4,016.98	\$8,483.02	\$0.00	\$8,483.02	67.86%
DEPARTMENT: Recreation Commission - 4503		\$276,445.00	\$0.00	\$276,445.00	\$4,197.78	\$150,020.44	\$126,424.56	\$1,468.00	\$124,956.56	45.20%
1005.45.4505.51610	Park Maint.-Wages	\$48,360.00	\$0.00	\$48,360.00	\$1,860.00	\$29,961.87	\$18,398.13	\$0.00	\$18,398.13	38.04%
1005.45.4505.51620	Park Maint.-Wages PT	\$28,966.00	\$0.00	\$28,966.00	\$418.97	\$18,810.55	\$10,155.45	\$0.00	\$10,155.45	35.06%
1005.45.4505.51630	Park Maint.-Wages OT	\$0.00	\$0.00	\$0.00	\$479.53	\$2,229.84	(\$2,229.84)	\$0.00	(\$2,229.84)	0.00%
1005.45.4505.54300	Park Maint.-Vehicle Maintenance	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,125.51	\$374.49	\$0.00	\$374.49	14.98%
1005.45.4505.54301	Park Maint.-Building & Grounds Repairs	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$6,581.05	(\$1,081.05)	\$1,691.73	(\$2,772.78)	-50.41%
1005.45.4505.54304	Park Maint.-Equipment Maint. Repair	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$2,527.69	\$2,972.31	\$218.11	\$2,754.20	50.08%
1005.45.4505.54307	Park Maint.-Office Equipment Repair	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00	100.00%
1005.45.4505.55302	Park Maint.-Telephone	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,118.82	\$381.18	\$1,565.34	(\$1,184.16)	-78.94%
1005.45.4505.55800	Park Maint.-Travel Reimbursement	\$750.00	\$0.00	\$750.00	\$0.00	\$29.95	\$720.05	\$0.00	\$720.05	96.01%
1005.45.4505.56011	Park Maint.-Clothing & Boot Allowance	\$1,400.00	\$0.00	\$1,400.00	\$0.00	\$953.37	\$446.63	\$0.00	\$446.63	31.90%
1005.45.4505.56220	Park Maint.-Electricity	\$4,700.00	\$0.00	\$4,700.00	\$227.08	\$1,588.69	\$3,111.31	\$1,147.31	\$1,964.00	41.79%
1005.45.4505.56260	Park Maint.-Gasoline	\$6,500.00	\$0.00	\$6,500.00	\$0.00	\$2,333.32	\$4,166.68	\$1,282.63	\$2,884.05	44.37%
1005.45.4505.56261	Park Maint.-Diesel Fuel	\$1,500.00	\$0.00	\$1,500.00	\$34.37	\$418.62	\$1,081.38	\$47.26	\$1,034.12	68.94%
1005.45.4505.56900	Park Maint.-Other Supplies	\$18,000.00	\$0.00	\$18,000.00	\$900.00	\$12,520.10	\$5,479.90	\$9.99	\$5,469.91	30.39%
DEPARTMENT: Recreation Park Maint. - 4505		\$126,676.00	\$0.00	\$126,676.00	\$3,919.95	\$81,199.38	\$45,476.62	\$5,962.37	\$39,514.25	31.19%
1005.45.4595.58902	Open Space-Open Space Funding	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$0.00	\$0.00	0.00%
DEPARTMENT: Open Space Funding - 4595		\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$8,208.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4596.53512	Community Center-Internet & TV	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$646.09	\$353.91	\$918.91	(\$565.00)	-56.50%
1005.45.4596.54200	Community Center-Cleaning Service	\$0.00	\$0.00	\$0.00	\$0.00	\$650.00	(\$650.00)	\$0.00	(\$650.00)	0.00%
1005.45.4596.54306	Community Center-Building Repairs	\$2,500.00	\$0.00	\$2,500.00	\$1,500.00	\$4,330.00	(\$1,830.00)	\$0.00	(\$1,830.00)	-73.20%
1005.45.4596.54411	Community Center-Water Fees	\$900.00	\$0.00	\$900.00	\$0.00	\$418.68	\$481.32	\$481.32	\$0.00	0.00%
1005.45.4596.54412	Community Center-Sewer Use Fees	\$1,350.00	\$0.00	\$1,350.00	\$0.00	\$1,320.00	\$30.00	\$0.00	\$30.00	2.22%
1005.45.4596.56210	Community Center-Fuel/Gas Heating	\$1,750.00	\$0.00	\$1,750.00	\$320.96	\$934.27	\$815.73	\$815.73	\$0.00	0.00%
1005.45.4596.56220	Community Center-Electricity	\$3,500.00	\$0.00	\$3,500.00	\$528.41	\$2,796.86	\$703.14	\$0.00	\$703.14	20.09%
DEPARTMENT: Community Center - 4596		\$11,000.00	\$0.00	\$11,000.00	\$2,349.37	\$11,095.90	(\$95.90)	\$2,215.96	(\$2,311.86)	-21.02%
1005.45.4597.53512	Green Bldg-Internet	\$3,800.00	\$0.00	\$3,800.00	\$0.00	\$1,504.07	\$2,295.93	\$1,775.93	\$520.00	13.68%
1005.45.4597.54200	Green Bldg-Cleaning Service	\$0.00	\$0.00	\$0.00	\$0.00	\$520.00	(\$520.00)	\$0.00	(\$520.00)	0.00%

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1005.45.4597.54306	Green Bldg-Building Repairs	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$1,899.20	\$2,600.80	\$119.91	\$2,480.89	55.13%
1005.45.4597.54411	Green Bldg-Water Fees	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$768.98	\$231.02	\$231.02	\$0.00	0.00%
1005.45.4597.54412	Green Bldg-Sewer Use Fees	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$1,980.00	\$20.00	\$0.00	\$20.00	1.00%
1005.45.4597.55302	Green Bldg-Telephone	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,738.54	\$761.46	\$1,871.46	(\$1,110.00)	-44.40%
1005.45.4597.56100	Green Bldg-Custodial Supplies	\$500.00	\$0.00	\$500.00	\$0.00	\$103.62	\$396.38	\$0.00	\$396.38	79.28%
1005.45.4597.56210	Green Bldg-Fuel/Gas Heating	\$2,450.00	\$0.00	\$2,450.00	\$441.73	\$1,393.39	\$1,056.61	\$1,056.61	\$0.00	0.00%
1005.45.4597.56220	Green Bldg-Electricity	\$6,000.00	\$0.00	\$6,000.00	\$705.68	\$4,859.64	\$1,140.36	\$1,140.36	\$0.00	0.00%
	DEPARTMENT: Clifford B. Green Bldg - 4597	\$22,750.00	\$0.00	\$22,750.00	\$1,147.41	\$14,767.44	\$7,982.56	\$6,195.29	\$1,787.27	7.86%
1005.45.4598.55014	Transit District-NE CT Transit District	\$14,490.00	\$0.00	\$14,490.00	\$0.00	\$14,490.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Transit District - 4598	\$14,490.00	\$0.00	\$14,490.00	\$0.00	\$14,490.00	\$0.00	\$0.00	\$0.00	0.00%
1005.45.4599.56900	Special Programs-Christmas Lighting	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$804.45	\$1,195.55	\$0.00	\$1,195.55	59.78%
1005.45.4599.56902	Special Programs-Memorial & Veterans Day	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,179.18	\$1,320.82	\$0.00	\$1,320.82	52.83%
1005.45.4599.56910	Special Programs-Earth Day	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	100.00%
	DEPARTMENT: Special Programs - 4599	\$5,500.00	\$0.00	\$5,500.00	\$0.00	\$1,983.63	\$3,516.37	\$0.00	\$3,516.37	63.93%
1005.47.4700.59507	School Budget Appropriation	\$19,173,991.00	\$0.00	\$19,173,991.00	\$315,481.89	\$10,192,383.77	\$8,981,607.23	\$0.00	\$8,981,607.23	46.84%
	DEPARTMENT: School Expenses - 4700	\$19,173,991.00	\$0.00	\$19,173,991.00	\$315,481.89	\$10,192,383.77	\$8,981,607.23	\$0.00	\$8,981,607.23	46.84%
1005.48.4898.53023	Long Term Debt-Legal Fees & Secondary Disclosure	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$30,000.00	100.00%
1005.48.4898.54420	Long Term Debt-Truck Lease	\$8,798.00	\$0.00	\$8,798.00	\$0.00	\$8,798.55	(\$0.55)	\$0.00	(\$0.55)	-0.01%
1005.48.4898.58251	Long Term Debt-Putnam Technology Park	\$10,550.00	\$0.00	\$10,550.00	\$0.00	\$0.00	\$10,550.00	\$0.00	\$10,550.00	100.00%
	DEPARTMENT: Long Term Debt Service - 4898	\$49,348.00	\$0.00	\$49,348.00	\$0.00	\$8,798.55	\$40,549.45	\$0.00	\$40,549.45	82.17%
1005.48.4899.53023	Short Term Debt-Legal Services Bonding	\$30,000.00	\$0.00	\$30,000.00	\$0.00	\$19,015.00	\$10,985.00	\$0.00	\$10,985.00	36.62%
1005.48.4899.58252	Short Term Debt-Payment Killingly School	\$250,688.00	\$0.00	\$250,688.00	\$0.00	\$246,026.00	\$4,662.00	\$0.00	\$4,662.00	1.86%
1005.48.4899.58255	Short Term Debt-Woodstock Academy Capital	\$95,160.00	\$0.00	\$95,160.00	\$95,888.50	\$95,888.50	(\$728.50)	\$0.00	(\$728.50)	-0.77%
1005.48.4899.58310	Short Term Debt-Principal	\$293,050.00	\$0.00	\$293,050.00	\$0.00	\$293,050.00	\$0.00	\$0.00	\$0.00	0.00%
1005.48.4899.58350	Short Term Debt-Interest	\$124,625.00	\$0.00	\$124,625.00	\$0.00	\$124,625.32	(\$0.32)	\$0.00	(\$0.32)	0.00%
	DEPARTMENT: Short Term Debt Service - 4899	\$793,523.00	\$0.00	\$793,523.00	\$95,888.50	\$778,604.82	\$14,918.18	\$0.00	\$14,918.18	1.88%
1005.49.4900.57390	Capital Outlay-Capital Equipment	\$123,000.00	\$0.00	\$123,000.00	\$0.00	\$123,000.00	\$0.00	\$0.00	\$0.00	0.00%
	DEPARTMENT: Capital Outlay - 4900	\$123,000.00	\$0.00	\$123,000.00	\$0.00	\$123,000.00	\$0.00	\$0.00	\$0.00	0.00%
1005.50.5000.52100	Fringe Benefits-Life Insurance	\$3,400.00	\$0.00	\$3,400.00	\$300.00	\$2,371.00	\$1,029.00	\$1,055.00	(\$26.00)	-0.76%
1005.50.5000.52200	Fringe Benefits-Employer Portion FICA/Medicare	\$114,000.00	\$0.00	\$114,000.00	\$4,715.20	\$73,384.23	\$40,615.77	\$0.00	\$40,615.77	35.63%
1005.50.5000.52300	Fringe Benefits-Pension/Retirement Expense	\$180,000.00	\$0.00	\$180,000.00	(\$943.28)	\$159,344.49	\$20,655.51	\$0.00	\$20,655.51	11.48%
1005.50.5000.52301	Fringe Benefit-Pension Administration	\$12,000.00	\$0.00	\$12,000.00	\$0.00	\$24,825.00	(\$12,825.00)	\$0.00	(\$12,825.00)	-106.88%

Town of Brooklyn

2020-2021 Budget Report

Fiscal Year: 2020-2021

From Date: 2/1/2021

To Date: 2/28/2021

☐ Include pre encumbrance

☐ Print accounts with zero balance

☒ Filter Encumbrance Detail by Date Range

☐ Exclude inactive accounts with zero balance

Account Number	Description	Budget	Adjustments	GL Budget	Current	YTD	Balance	Encumbrance	Budget Bal	% Rem
1005.50.5000.52600	Fringe Benefit-Unemployment Compensation	\$33,000.00	\$0.00	\$33,000.00	\$0.00	\$1,918.40	\$31,081.60	\$0.00	\$31,081.60	94.19%
1005.50.5000.52800	Fringe Benefit-Health & Dental Insurance	\$397,436.00	\$0.00	\$397,436.00	\$0.00	\$232,768.12	\$164,667.88	\$125,746.45	\$38,921.43	9.79%
	DEPARTMENT: Fringe Benefits - 5000	\$739,836.00	\$0.00	\$739,836.00	\$4,071.92	\$494,611.24	\$245,224.76	\$126,801.45	\$118,423.31	16.01%
1005.50.5001.52700	Municipal Insurance-Workers Compensation	\$82,732.00	\$0.00	\$82,732.00	\$0.00	\$62,026.14	\$20,705.86	\$20,679.46	\$26.40	0.03%
1005.50.5001.52701	Municipal Insurance-LAP	\$46,000.00	\$0.00	\$46,000.00	\$0.00	\$31,345.18	\$14,654.82	\$9,909.98	\$4,744.84	10.31%
	DEPARTMENT: Municipal Insurance - 5001	\$128,732.00	\$0.00	\$128,732.00	\$0.00	\$93,371.32	\$35,360.68	\$30,589.44	\$4,771.24	3.71%
1005.80.8013.53010	Contracted Services-Storm Water Mgmt	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$41,700.00	(\$6,700.00)	\$0.00	(\$6,700.00)	-19.14%
	DEPARTMENT: Storm Water Mgmt - 8013	\$35,000.00	\$0.00	\$35,000.00	\$0.00	\$41,700.00	(\$6,700.00)	\$0.00	(\$6,700.00)	-19.14%
Grand Total:		\$24,849,504.00	\$0.00	\$24,849,504.00	\$522,506.58	\$13,881,804.92	\$10,967,699.08	\$526,600.45	\$10,441,098.63	42.02%

End of Report

001 GENERAL FUND

City Of Derby
REVENUE SUMMARYDate Range:
7/01/2019
6/30/2020

Description REVENUES 6000	Original Budget	Current Budget	Received	Remaining Budget	Pct Used
6000-230-0230-0000 YOUTH SERVICE BUREAU	21,000.00	28,794.00	22,656.00	6,138.00	78.7%
6000-230-0232-0000 YOUTH SERVICE PROGRAMS	5,000.00	10,500.00	14,407.40	-3,907.40	137.2%
6000-240-0242-0000 SALE OF CITY PROPERTY		393,737.81	393,737.81		100.0%
6000-250-0250-0000 BOARD OF ED GRANTS		5,000.00	729,935.24	-724,935.24	4598.7%
6000-250-0262-0000 E-RATE	100,000.00	100,000.00		100,000.00	
6000-610-6000-0000 MISC REVENUE		116,726.21	659,181.38	-542,455.17	564.7%
6000-610-6100-0000 PROPERTY TAXES	29,974,824.00	29,974,824.00	29,878,795.92	96,028.08	99.7%
6000-610-6101-0000 SUPPLEMENTAL MOTOR VEHICLE	150,000.00	390,675.84	402,294.03	-11,618.19	103.0%
6000-610-6105-0000 CAPITAL IMPROVEMENTS CLERK	2,500.00	2,500.00	3,738.00	-1,238.00	149.5%
6000-610-6120-0000 PRIOR YEAR TAX COLLECTED			1,239.86	-1,239.86	
6000-610-6130-0000 SUSPENSE COLLECTION			6,385.57	-6,385.57	
6000-620-6200-0000 PT/INTEREST & LIEN FEES	80,000.00	311,720.11	325,818.93	-14,098.82	104.5%
6000-640-6407-0000 ADULT BASIC EDUCATION	128,058.00	128,058.00	130,921.00	-2,863.00	102.2%
6000-640-6408-0000 EDUCATION BLOCK GRANT	6,865,689.00	6,865,689.00	6,841,961.00	23,728.00	99.7%
6000-640-6410-0000 SPECIAL ED EXCESS COST GRANT	300,000.00	542,335.00	542,335.00		100.0%
6000-640-6411-0000 ECS ALLIANCE GRANT	1,592,774.00	1,592,774.00	1,415,000.00	177,774.00	88.8%
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 VETERANS PROP TAX EMEMPTION	850.00	850.00	17,250.44	5,749.56	75.0%
6000-650-6508-0000 TELEPHONE ACCESS LINE TAX	23,000.00	23,000.00	690,309.00	9,923.10	68.1%
6000-650-6511-0000 MRSF URBAN STABILIZATION	690,309.00	31,113.00	21,189.90	150,000.00	85.5%
6000-650-6513-0000 HOUSING AUTHORITY/PILOT	31,113.00	17,228.00	205,327.00	-3,649.00	106.5%
6000-650-6514-0000 BUILDING COPIES FEES	150,000.00	205,327.00	59,754.00	497.00	33.7%
6000-650-6523-0000 BUILDING ELECTRICAL PERMITS	17,228.00	750.00	253.00	74,033.22	70.4%
6000-660-6604-0000 FINANCE OFFICE PERMITS	205,327.00	250,000.00	175,966.78	20,000.00	
6000-660-6605-0000 INTEREST EARNED	20,000.00	20,000.00		20,000.00	
6000-660-6614-0000 PLANNING, ZONING, WETLAND FEES	200.00	500.00	1,075.00	-575.00	215.0%
6000-660-6615-0000 STREET EXCAVATION FEES	500.00	54,820.49	47,046.78	7,773.71	85.8%
6000-660-6616-0000 INSURANCE REIM/CLAIMS	1.00	180,000.00	3,276.50	176,723.50	1.8%
6000-660-6618-0000 WORKERS COMP REIMBURSEMENT	180,000.00	264,819.00	263,915.26	903.74	99.7%
6000-660-6620-0000 TOWN AID REVENUE	264,819.00	207,304.00	207,304.00		100.0%
6000-660-6632-0000 PEQUOT FUND	207,304.00				

City Of Derby REVENUE SUMMARY

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Received	Remaining Budget	Pct Used
6000-660-6650-0000 PARKING TICKETS	20,000.00	20,000.00	25,815.50	-5,815.50	129.1%
6000-660-6651-0000 PICNIC GROVE RENTAL FEES	6,500.00	6,500.00	3,600.00	2,900.00	55.4%
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	220,000.00	220,000.00	219,211.70	788.30	99.6%
6000-680-6810-0000 WPCA BONDS	1,021,817.00	1,021,817.00	1,021,817.00		100.0%
6000-680-6820-0000 PILOT LINCOLN HOUSING	19,504.00	19,504.00	19,687.90	-183.90	100.9%
6000-690-6901-0000 EMPLOYEE MED CO PAY PREMIUM	236,019.00	236,019.00	278,078.01	-42,059.01	117.8%
6000-690-6905-0000 HOUSING AUTH HEALTH INS PREMIUM	72,000.00	72,000.00	39,032.28	32,967.72	54.2%
6000-690-6912-0000 WPCA HEALTH INS PREMIUM	246,708.00	246,708.00	263,981.16	-17,273.16	107.0%
6000-690-6914-0000 BOE HEALTH INS PREMIUM SHARE	780,000.00	780,000.00	862,339.51	-82,339.51	110.6%
6000-690-6918-0000 APPROPRIATE FROM FUND BALANCE		103,151.09		103,151.09	
6000-690-6920-0000 RECREATION RECEIVABLES	55,000.00	55,000.00	45,125.82	9,874.18	82.0%
6000-690-6930-0000 FIRE WATCH REIMBURSEMENT	2,000.00	2,000.00		2,000.00	
6000-690-6952-0000 POLICE OUTSIDE WORK	175,000.00	243,500.00	822,385.73	-578,885.73	337.7%
6000-690-6954-0000 FIREWORKS DONATIONS		14,449.96	5,999.96	8,450.00	41.5%
6000-690-6962-0000 CITY PRESERVATION FEES			5,768.00	-5,768.00	
6000-690-6965-0000 CITY REGULATION FINES			375.00	-375.00	
6000-690-6981-0000 BLIGHT VIOLATIONS	30,000.00	30,000.00	880.00	29,120.00	2.9%
6000-690-6988-0000 WPCA PP	31,000.00	31,000.00	28,040.75	2,959.25	90.5%
6000-690-7006-0000 LIBRARY GRANTS			8,895.00	-8,895.00	
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		5,500.00	
Department Total	44,537,279.00	46,021,688.51	46,756,386.12	-734,697.61	
REVENUE TOTAL	44,537,279.00	46,021,688.51	46,756,386.12	-734,697.61	

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
MAYOR'S OFFICE 1100						
1100-110-0110-0000 MAYOR WAGES	51,979.00	51,979.00	47,788.63		4,190.37	91.9%
1100-110-0112-0000 SECRETARY WAGES	53,491.00	53,491.00	54,560.66		-1,069.66	102.0%
1100-110-0113-0000 DIRECTOR OF OPERATIONS	75,000.00	75,000.00	76,500.12		-1,500.12	102.0%
1100-160-0160-0000 MAYOR'S EXPENSE ACCOUNT	5,000.00	5,000.00	4,999.04		0.96	100.0%
1100-160-0168-0000 REIMBURSABLE MAYORAL EXPENSES	1,000.00	1,158.00	1,157.01		0.99	99.9%
1100-310-0310-0000 OFFICE SUPPLIES	900.00	1,000.00	983.72		16.28	98.4%
1100-350-0350-0000 PETTY CASH	350.00	350.00	350.00			100.0%
Department Total 1100	187,720.00	187,978.00	186,339.18		1,638.82	
PROBATE COURT 1200						
1200-390-0390-0000 DERBY PROBATE SHARE	6,094.00	6,094.00	6,094.00			100.0%
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	4,000.00			100.0%
Department Total 1201	4,000.00	4,000.00	4,000.00			
TOWN CLERK 1300						
1300-110-0110-0000 TOWN CLERK WAGES	81,178.00	81,178.00	82,801.80		-1,623.80	102.0%
1300-110-0111-0000 ASST TOWN CLERK WAGES	99,154.00	99,154.00	90,304.27		8,849.73	91.1%
1300-270-0275-0000 VITAL STATISTICS	75.00	75.00	75.00			100.0%
1300-270-0277-0000 BINDING PAST VITALS	1,500.00	1,500.00	1,485.00		15.00	99.0%
1300-270-0279-0000 WEBSITE HOSTING MAINTENANCE	2,000.00	2,000.00	1,900.00		100.00	95.0%
1300-280-0280-0000 EDUCATION	3,000.00	3,000.00	2,762.00		238.00	92.1%
1300-310-0310-0000 OFFICE SUPPLIES	3,000.00	3,000.00	2,999.39		0.61	100.0%
1300-390-0395-0000 BINDING MAPS	100.00	100.00	100.00			100.0%
1300-480-0484-0000 ELECTRONIC RECORDS MANAGEMENT	24,000.00	24,000.00	23,999.95		0.05	100.0%
1300-480-0486-0000 ORDINANCE AND CHARTER CODIFICATIO	2,000.00	2,000.00	2,000.00			100.0%
1300-480-0487-0000 MAP PRESERVATION	750.00	750.00	750.00			100.0%
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	227,758.00	227,758.00	220,177.41		7,580.59	
REGISTRAR OF VOTERS 1500						
1500-110-0110-0000 REGISTRAR'S WAGES	19,665.00	19,665.00	19,665.00			100.0%
1500-110-0112-0000 DEPUTIES WAGES	3,778.00	3,778.00	3,778.00			100.0%
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	850.00		850.00	50.0%
1500-390-0390-0000 EXPENSES	3,200.00	3,200.00	2,194.90		1,005.10	68.6%

**City Of Derby
A P P R O P R I A T I O N S U M M A R Y**

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
1500-390-0392-0000 PRIMARY	15,000.00	15,000.00			15,000.00	
1500-390-0393-0000 ELECTIONS	15,000.00	15,000.00	9,385.37		5,614.63	62.6%
1500-440-0448-0000 ROYAC	2,700.00	2,700.00	2,335.50		364.50	86.5%
Department Total 1500	63,203.00	63,203.00	40,368.77		22,834.23	
LEGAL SERVICES 1600						
1600-150-0150-0000 CORP. COUNSEL LEGAL SERVICES	72,000.00	72,000.00	70,890.41		1,109.59	98.5%
1600-270-0270-0000 LITIGATION	81,000.00	81,000.00	77,307.52		3,692.48	95.4%
1600-270-0271-0000 LAND USE	22,500.00	22,500.00	9,740.00		12,760.00	43.3%
1600-270-0273-0000 LABOR COUNSEL	60,000.00	60,000.00	71,646.09		-11,646.09	119.4%
Department Total 1600	235,500.00	235,500.00	229,584.02		5,915.98	
IT 1700						
1700-390-0390-0000 SUPPLIES	1,000.00	1,000.00			1,000.00	
1700-430-0430-0000 COMPUTER CONSULTING	27,000.00	27,000.00	27,000.00			100.0%
1700-460-0460-0000 MAINTENANCE	2,800.00	2,800.00	2,597.00		203.00	92.8%
1700-460-0461-0000 SERVICE	37,874.00	37,874.00	37,874.00			100.0%
1700-470-0477-0000 UPGRADES/NEW EQUIPMENT	5,000.00	5,000.00	3,201.49		1,798.51	64.0%
Department Total 1700	73,674.00	73,674.00	70,672.49		3,001.51	
TREASURERS OFFICE 2100						
2100-110-0110-0000 TREASURER WAGES	12,000.00	12,000.00	11,307.73		692.27	94.2%
2100-150-0153-0000 BOOKKEEPING SERVICE	30,000.00	30,000.00			30,000.00	
2100-390-0390-0000 COURIER SERVICES	12,000.00	12,000.00	8,166.10		3,833.90	68.1%
2100-390-0391-0000 FINANCIAL SERVICES	6,750.00	6,750.00	2,302.54		4,447.46	34.1%
2100-480-0484-0000 TAX REFUNDS	50,000.00	50,000.00	5,224.43		44,775.57	10.4%
2100-480-0489-0000 FIXED ASSEST/GASB 34	6,000.00	6,000.00			6,000.00	
Department Total 2100	116,750.00	116,750.00	27,000.80		89,749.20	
INSURANCE 2200						
2200-270-0001-0000 LIABILITY	430,000.00	509,000.00	462,937.00		46,063.00	91.0%
2200-270-0007-0000 ARCH FIREMEN'S INSUR	78,946.00	78,946.00	69,597.83		9,348.17	88.2%
2200-440-0440-0000 AUTO DEDUCTIBLE	1,000.00	1,000.00	824.00		176.00	82.4%
Department Total 2200	509,946.00	588,946.00	533,358.83		55,587.17	
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	700,000.00	739,339.10		-39,339.10	105.6%
2300-390-0390-0000 CITY PENSION EXPENSES	10,000.00	10,000.00	7,600.00		2,400.00	76.0%
Department Total 2300	850,000.00	900,000.00	936,939.10		-36,939.10	
EMPLOYEES BENEFITS 2400						
2400-110-0110-0000 MEDICAL BUYOUT WAGES	30,000.00	37,800.00	37,800.00			100.0%

City Of Derby
APPROPRIATION SUMMARY

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2400-260-0262-0000 RETIREES MEDICAL BENEFITS	200,800.00	223,900.00	206,215.20		17,684.80	92.1%
2400-270-0270-0000 HEALTH INS. CITY APPROPRIATION	2,092,000.00	2,092,000.00	2,091,055.03		944.97	100.0%
2400-270-0271-0000 EMPLOYEES LIFE INSURANCE	18,000.00	18,000.00	16,483.32		1,516.68	91.6%
2400-270-0273-0000 WORKERS COMPENSATION INSURANCE	600,000.00	688,031.00	703,162.81		-15,131.81	102.2%
2400-270-0278-0000 MEDICAL BENEFIT RESERVE		348,008.86			348,008.86	
2400-270-0280-0000 EMPLOYEE HSA ACCOUNTS	257,500.00	258,114.80	258,114.80			100.0%
2400-270-0281-0000 HEALTH INS BD OF ED APPROPRIATION	3,998,900.00	3,998,900.00	3,466,165.23		532,734.77	86.7%
Department Total 2400	7,197,200.00	7,664,754.66	6,778,996.39		885,758.27	
FINANCE DEPARTMENT 2500						
2500-110-0111-0000 ASSIST FINANCE DIRECTOR WAGES	99,137.00	110,625.00	110,718.43		-93.43	100.1%
2500-110-0113-0000 FINANCE DIRECTOR	69,063.00	69,063.00	71,302.95		-2,239.95	103.2%
2500-160-0160-0000 PETTY CASH	200.00	200.00			200.00	
2500-270-0270-0000 MAIL MACHINE LEASE	1,712.00	1,712.00	1,586.72		125.28	92.7%
2500-390-0390-0000 DEPARTMENTAL SUPPLIES	4,470.00	3,270.00	3,120.93		149.07	95.4%
2500-390-0391-0000 REQUISITIONS/PURCHASE ORDERS	1,620.00	1,620.00	973.91		646.09	60.1%
Department Total 2500	176,202.00	186,490.00	187,702.94		-1,212.94	
PAYROLL TAXES 2600						
2600-270-0270-0000 SOCIAL SECURITY	466,974.00	466,974.00	445,270.39		21,703.61	95.4%
2600-270-0271-0000 UNEMPLOYMENT COMPENSATION	3,000.00	3,000.00	2,568.00		432.00	85.6%
Department Total 2600	469,974.00	469,974.00	447,838.39		22,135.61	
TAX COLLECTOR 2800						
2800-110-0110-0000 TAX COLLECTOR	68,141.00	67,626.00	69,447.92		-1,821.92	102.7%
2800-110-0111-0000 ASSISTANT TAX COLLECTOR	51,312.00	51,312.00	52,573.88		-1,261.88	102.5%
2800-110-0117-0000 TEMPORARY SERVICES	2,317.00	2,317.00	1,185.00		1,132.00	51.1%
2800-280-0280-0000 EDUCATION/ TRAINING	1,099.00	1,099.00	572.00		527.00	52.0%
2800-390-0390-0000 TAX DEPARTMENT SUPPLIES	9,708.00	10,223.00	5,109.95		5,113.05	50.0%
2800-390-0398-0000 DMV ACCESS	260.00	260.00			260.00	
Department Total 2800	132,837.00	132,837.00	128,888.75		3,948.25	
ASSESSOR 2900						
2900-110-0110-0000 ASSESSOR WAGES	46,833.00	46,833.00	47,322.26		-489.26	101.0%
2900-110-0111-0000 SECRETARY/ASSISTANT WAGES	49,571.00	49,571.00	50,568.38		-997.38	102.0%
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	1,800.00	345.00		1,455.00	19.2%
2900-310-0310-0000 DEPARTMENTAL SUPPLIES	2,700.00	2,700.00	2,351.06		348.94	87.1%
2900-350-0350-0000 AUDIT OF PERSONAL PROPERTY	5,000.00	4,000.00	3,000.00		1,000.00	75.0%
2900-480-0480-0000 CAMA SYSTEM 7 REVALUATION	9,500.00	9,500.00	9,260.00		240.00	97.5%
2900-480-0484-0000 CAM/MAPPING	5,000.00	6,000.00	6,000.00			100.0%

City Of Derby A P P R O P R I A T I O N S U M M A R Y

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
Department Total 2900	121,604.00	121,604.00	120,046.70		1,557.30	
AUXILIARY POLICE 3000						
3000-110-0110-0000 INSTRUCTORS WAGES	2,786.00	2,786.00			2,786.00	
3000-150-0150-0000 INSTRUCTORADMIN COSTS	1,440.00	1,440.00	1,440.00			100.0%
3000-330-0331-0000 VEHICLE MAINTENANCE	4,275.00	4,275.00	4,274.19		0.81	100.0%
3000-350-0350-0000 EQUIPMENT	7,344.00	7,344.00	7,342.94		1.06	100.0%
Department Total 3000	15,845.00	15,845.00	13,057.13		2,787.87	
POLICE DEPARTMENT 3100						
3100-110-0001-0000 POLICE CHIEF WAGES	123,318.00	123,318.00	123,317.47		0.53	100.0%
3100-110-0002-0000 LIEUTENANTS WAGES	106,308.00	106,308.00	106,307.61		0.39	100.0%
3100-110-0003-0000 DETECTIVE WAGES	250,474.00	250,474.00	250,849.91		-375.91	100.2%
3100-110-0004-0000 DETECTIVE SARGEANT WAGES	183,290.00	183,290.00	183,289.60		0.40	100.0%
3100-110-0005-0000 SARGEANTS WAGES	524,784.00	524,784.00	524,784.00			100.0%
3100-110-0007-0000 PATROLMEN WAGES	1,651,604.00	1,651,604.00	1,639,519.36		12,084.64	99.3%
3100-110-0010-0000 SUPERNUMERIES WAGES	11,336.00	11,336.00	11,211.44		124.56	98.9%
3100-110-0011-0000 POLICE TRAINING WAGES	40,000.00	40,000.00	30,962.15		9,037.85	77.4%
3100-110-0012-0000 OUTSIDE WORK WAGES	175,000.00	175,000.00	700,724.94		-525,724.94	400.4%
3100-110-0013-0000 SCHOOL TRAFFIC WAGES	21,960.00	21,960.00	14,229.00		7,731.00	64.8%
3100-110-0015-0000 SECRETARY SERVICES	49,577.00	49,577.00	50,568.38		-91.38	102.0%
3100-110-0016-0000 DIFFERENTIAL WAGES	35,000.00	35,000.00	35,146.28		-146.28	100.4%
3100-110-0019-0000 OFFICER IN CHARGE	3,000.00	2,620.00	2,312.25		307.75	88.3%
3100-110-0020-0000 COMMUNITY OUTERACH	11,403.00	11,403.00	10,425.24		977.76	91.4%
3100-110-0115-0000 SICK TIME CASHOUT	38,379.00	38,379.00	38,329.08		49.92	99.9%
3100-120-0120-0000 OVERTIME WAGES	336,100.00	336,100.00	331,388.19		4,711.81	98.6%
3100-130-0131-0000 CLERICAL WAGES	48,323.00	48,323.00	45,793.64		2,529.36	94.8%
3100-130-0132-0000 JANITOR WAGES	46,551.00	46,551.00	47,481.27		-930.27	102.0%
3100-140-0140-0000 LONGEVITY WAGES	14,300.00	14,300.00	14,300.00			100.0%
3100-140-0144-0000 FTO	2,900.00	600.00	600.00			100.0%
3100-150-0150-0000 ADMINISTRATIVEOT	900.00	900.00	939.96		-39.96	104.4%
3100-150-0153-0000 RECORDING SECRETARY FEES	1,200.00	825.00	750.00		75.00	90.9%
3100-210-0210-0000 TELEPHONES	7,450.00	7,450.00	7,179.19		270.81	96.4%
3100-220-0023-0000 AIR HEAT MAINTENANCE CONTRACT	1,925.00	1,925.00	1,925.00			100.0%
3100-220-0221-0000 COPY MACHINE CONTRACT	4,500.00	4,500.00	4,069.75		430.25	90.4%
3100-220-0222-0000 RADIO MAINTENANCE CONTRACT	7,730.00	5,816.00	5,815.80		0.20	100.0%
3100-220-0224-0000 AT&T SERVICE CONTRACT	1,750.00	1,750.00	1,750.00			100.0%
3100-230-0231-0000 YANKEEGAS	5,265.00	3,889.00	3,888.93		0.07	100.0%
3100-230-0232-0000 WATER CO.	2,000.00	2,000.00	1,827.38		172.62	91.4%

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
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 CONTINGENCY FUND	1,000.00	1,000.00	990.46		9.54	99.0%
3100-270-0273-0000 SCCJA	12,325.00	12,325.00	12,325.00			100.0%
3100-270-0274-0000 PHYSICAL/PRE-EMPLOYMENT SCREENING	1,000.00	130.00	130.00			100.0%
3100-270-0280-0000 POLICE K-9 EXPENSES	2,000.00	2,000.00	1,996.39		3.61	99.8%
3100-270-0281-0000 PSPP INSURANCE	2,052.00	2,052.00	2,040.00		12.00	99.4%
3100-280-0283-0000 POLICE TRAINING DEVELOPMENT	12,700.00	12,700.00	12,700.00			100.0%
3100-330-0330-0000 EXTINGUISHER REPAIR	250.00	250.00	250.00			100.0%
3100-330-0331-0000 POLICE VEHICLE MAINTENANCE	32,000.00	32,000.00	32,000.54		-0.54	100.0%
3100-330-0332-0000 TRAFFIC LIGHT MAINTENANCE	900.00	900.00	757.00		143.00	84.1%
3100-330-0334-0000 GENERATOR MAINTENANCE	1,657.00	1,657.00	1,651.34		5.66	99.7%
3100-330-0335-0000 POLICE VEH INS REIMBUR		7,760.20	7,661.40		98.80	98.7%
3100-330-0336-0000 COMMUNITY OUTREACH SUPPLIES		426.00	425.68		0.32	99.9%
3100-340-0340-0000 POLICE VESTS	900.00	900.00	900.00			100.0%
3100-350-0350-0000 UNIFORMS	36,300.00	35,256.00	34,749.53		506.47	98.6%
3100-350-0352-0000 PRISONER FOOD	1,800.00	1,800.00	1,133.78		666.22	63.0%
3100-380-0380-0000 TRAFFIC SIGNS	2,000.00	2,000.00	2,000.00			100.0%
3100-390-0390-0000 DEPARTMENTAL SUPPLIES	18,800.00	17,000.00	16,991.58		8.42	100.0%
3100-460-0460-0000 CAR RADIO REPAIR	900.00	900.00	900.00			100.0%
3100-460-0463-0000 POLICE STATION MAINTENANCE	15,000.00	15,040.00	15,040.00			100.0%
3100-460-0464-0000 COMPUTER MAINTENANCE	28,380.00	43,290.00	43,283.23		6.77	100.0%
3100-460-0465-0000 DRUG TESTING	1,500.00	130.00	130.00			100.0%
3100-470-0473-0000 AMMO & FIREARMS EQUIPMENT	4,000.00	4,000.00	3,989.83		10.17	99.7%
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	2,032.00	1,935.00	1,935.00			100.0%
Department Total	3100					
FIRE DEPARTMENT 3200	3,886,438.00	3,898,048.20	4,386,241.58		-488,193.38	
3200-110-0110-0000 FIRE COMMISSIONER WAGES	5,835.00	5,835.00	5,834.40		0.60	100.0%
3200-110-0111-0000 FIRE ALARM SUPERINTENDENT WAGES	3,640.00	3,640.00	3,639.96		0.04	100.0%
3200-110-0112-0000 FIRE CHIEF WAGES	4,243.00	4,243.00	4,243.20		-0.20	100.0%
3200-110-0113-0000 THREE FIRE ASSISTANTS WAGES	11,138.00	11,138.00	11,138.40		-0.40	100.0%
3200-110-0114-0000 FOUR CHIEF DRIVERS WAGES	4,668.00	4,668.00	4,667.52		0.48	100.0%
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	1,500.00			1,500.00	
3200-150-0151-0000 STATION STANDBY	8,400.00	8,400.00	1,789.29		6,610.71	21.3%

City Of Derby
APPROPRIATION SUMMARY

001 GENERAL FUND

Date Range:
7/01/2019
6/30/2020

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3200-150-0152-0000 FIRE WATCH	4,500.00	6,860.00	2,887.50		3,972.50	42.1%
3200-230-0231-0000 YANKEEGAS	31,500.00	31,500.00	26,133.15		5,366.85	83.0%
3200-230-0232-0000 WATER CO.	3,498.00	3,498.00	2,699.82		798.18	77.2%
3200-230-0233-0000 COMCAST	10,343.00	10,343.00	10,224.22		118.78	98.9%
3200-260-0260-0000 FIRE OFFICIALS EXPENSES	2,000.00	2,000.00	1,780.79		219.21	89.0%
3200-270-0272-0000 FIREMEN PHYSICALS	32,000.00	32,000.00	6,461.00		25,539.00	20.2%
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	7,622.00	1,072.50		6,549.50	14.1%
3200-280-0280-0000 EDUCATIONAL	11,500.00	11,500.00	2,849.39		8,650.61	24.8%
3200-330-0330-0000 TIRES	4,000.00	4,000.00	3,611.40		388.60	90.3%
3200-330-0331-0000 EXTINGUISHERS	1,500.00	1,500.00	420.30		1,079.70	28.0%
3200-330-0332-0000 BUILDING MAINTENANCE	25,000.00	24,745.00	22,097.11		2,647.89	89.3%
3200-330-0333-0000 FIRE ALARM MAINTENANCE	2,500.00	2,500.00	621.14		1,878.86	24.8%
3200-330-0334-0000 EQUIPMENT MAINTENANCE	40,000.00	40,835.41	40,835.41			100.0%
3200-330-0335-0000 RADIO MAINTENANCE	6,100.00	6,100.00	4,323.64		1,776.36	70.9%
3200-330-0336-0000 ANNUAL SERVICE CONTRACTS	18,271.00	18,526.00	14,613.93		3,912.07	78.9%
3200-330-0338-0000 PERSONNAL FIRE ALERT SYSTEM	6,000.00	6,000.00	5,946.00		54.00	99.1%
3200-440-0440-0000 ENGINE PUMP TEST NFPA	1,500.00	1,500.00	1,473.95		26.05	98.3%
3200-460-0460-0000 NEW EQUIPMENT	24,400.00	24,400.00	23,922.59		477.41	98.0%
3200-460-0461-0000 HOSE	9,982.00	9,982.00	9,879.33		102.67	99.0%
3200-460-0462-0000 BREATHING EQUIPMENT	26,400.00	26,400.00	23,521.58		2,878.42	89.1%
3200-460-0464-0000 TURNOUT GEAR REPAIR	4,000.00	4,000.00	1,620.95		2,379.05	40.5%
3200-460-0465-0000 FIRE POLICE	500.00	500.00	183.71		316.29	36.7%
Department Total	319,740.00	322,935.41	245,192.18		77,743.23	
OFFICE OF EMERGENCY MANAGEMENT 3300						
3300-220-0220-0000 DATA SERVICES	1,800.00	1,800.00	308.38		1,491.62	17.1%
3300-330-0331-0000 VEHICLE MAINTENANCE	500.00	500.00			500.00	
3300-350-0351-0000 RADIO REPAIR	900.00	900.00	900.00			100.0%
3300-390-0390-0000 GENERAL SUPPLIES	1,800.00	1,800.00	940.50		859.50	52.3%
3300-440-0441-0000 RADIO PURCHASE	4,050.00	4,050.00	4,050.00			100.0%
3300-480-0480-0000 BUILDING MAINTENANCE	3,500.00	3,500.00	3,302.21		197.79	94.3%
3300-480-0483-0000 CIVIL PREP. UNIFORMS	1,350.00	1,350.00			1,350.00	
3300-480-0487-0000 SHELTERING SUPPLIES	450.00	450.00			450.00	
Department Total	14,350.00	14,350.00	9,501.09		4,848.91	
FIRE MARSHALL 3400						
3400-110-0110-0000 FIRE MARSHALL WAGES	77,808.00	77,808.00	79,364.28		-1,556.28	102.0%

**City Of Derby
APPROPRIATION SUMMARY**

001 GENERAL FUND

Date Range:
7/01/2019
6/30/2020

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3400-110-011-0000 DEPUTY MARSHALS	11,000.00	11,000.00	11,000.00			100.0%
3400-110-0112-0000 INSPECTORS	11,000.00	11,000.00	11,000.00			100.0%
3400-180-0160-0000 CONVENTION EXPENSES	2,000.00	2,000.00	2,000.00			100.0%
3400-240-0240-0000 CLOTHING	450.00	450.00	439.00		11.00	97.6%
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	6,500.00	6,500.00	3,320.17		3,179.83	51.1%
3400-280-0281-0000 FIRE PREVENTION	1,100.00	1,100.00	1,054.00		46.00	95.8%
3400-280-0284-0000 VEHICLE MAINTENANCE	1,000.00	1,000.00	407.80		592.20	40.8%
3400-390-0390-0000 SUPPLIES/EQUIPMENT	3,375.00	3,375.00	1,776.24		1,598.76	52.6%
3400-480-0480-0000 RADIO & MAINTENANCE	1,395.00	1,395.00	442.52		952.48	31.7%
Department Total 3400	117,178.00	117,178.00	112,324.51		4,853.49	
PUBLIC HYDRANTS 3600						
3600-230-0232-0000 FIRE HYDRANT SERVICE	255,838.00	255,838.00	245,014.04		10,823.96	95.8%
Department Total 3600	255,838.00	255,838.00	245,014.04		10,823.96	
MISCELLANEOUS CAPITAL 3700						
3700-360-0368-0000 TURNOUT GEAR	27,873.00	27,873.00			27,873.00	
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	8,042.04		1,957.96	80.4%
3700-440-0443-0000 HIGHWAY TRUCK LEASE/PURCHASE	123,551.00	123,551.00	111,982.86		11,568.14	90.6%
3700-440-0444-0000 FIRE TRUCK LEASE 13	103,785.00	103,785.00	103,898.95		-113.95	100.1%
3700-440-0446-0000 GENERAL CAPITAL	200,000.00	285,850.00	275,974.67		9,875.33	96.5%
3700-440-0447-0000 POLICE CONSOLE	91,759.00	91,759.00	91,759.32		-0.32	100.0%
Department Total 3700	564,468.00	650,318.00	591,657.84		58,660.16	
HIGHWAY DEPARTMENT 4100						
4100-110-0110-0000 STREET COMMISSIONER WAGES	90,891.00	90,891.00	92,506.20		-1,615.20	101.8%
4100-110-0111-0000 ADMINISTRATIVE ASSISTANT	1.00	1.00			1.00	
4100-110-0112-0000 MAINTAINER II WAGES	305,864.00	362,364.00	363,236.00		-872.00	100.2%
4100-110-0113-0000 MAINTAINER III WAGES	197,776.00	197,776.00	200,587.20		-2,811.20	101.4%
4100-110-0114-0000 MAINTAINER IV WAGES	269,693.00	213,193.00	213,298.82		-105.82	100.0%
4100-110-0115-0000 MAINTAINER V WAGES	79,151.00	79,151.00	72,225.60		6,925.40	91.3%
4100-110-0116-0000 SUMMER/FALL TEMPORARY HELP	18,000.00	18,000.00	240.00		17,760.00	1.3%
4100-120-0120-0000 CONTRACTED SEASONAL	9,000.00	9,000.00	15,510.00		-6,510.00	172.3%
4100-120-0120-0000 OVERTIME WAGES	30,000.00	32,100.00	33,371.81		-1,271.81	104.0%
4100-120-0121-0000 OVERTIME SPECIAL STORM WAGES	67,000.00	67,000.00	30,640.76		36,359.24	45.7%
4100-120-0122-0000 OVERTIME PICNIC GROVE WAGES	5,400.00	5,400.00	3,438.46		1,961.54	63.7%
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	701.04		198.96	77.9%

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4100-210-0211-0000 POLICE SERVICES						
4100-230-0230-0000 ELECTRICITY	9,000.00	9,000.00	8,786.89		213.11	97.6%
4100-230-0231-0000 EVERSOURCE	11,700.00	11,700.00	1,938.45		-1,938.45	52.4%
4100-230-0232-0000 WATER CO.	1,800.00	1,800.00	6,133.57		5,566.43	99.3%
4100-270-0270-0000 SPECIAL STORMS	27,000.00	27,000.00	1,786.81		27,000.00	41.6%
4100-280-0280-0000 TRAINING AND EDUCATION	2,466.00	2,466.00	1,025.00		1,441.00	98.6%
4100-310-0310-0000 ADMINISTRATION SUPPLIES	3,000.00	3,000.00	2,957.19		42.81	99.8%
4100-330-0330-0000 GARAGE MAINTENANCE	11,250.00	11,250.00	11,227.78		22.22	99.8%
4100-330-0331-0000 MOTORIZED EQUIPMENT MAINTENANCE	70,000.00	70,000.00	58,393.09		11,606.91	83.4%
4100-330-0332-0000 TIRES	6,300.00	6,300.00	6,094.22		205.78	96.7%
4100-340-0340-0000 PICNIC GROVE MAINTENANCE	4,230.00	4,230.00	383.07		3,846.93	9.1%
4100-350-0350-0000 CLOTHING ALLOWANCE	7,300.00	7,300.00	7,287.00		13.00	99.8%
4100-380-0380-0000 GENERAL SUPPLIES	25,000.00	25,000.00	18,496.64		6,503.36	74.0%
4100-380-0381-0000 STREET MARKING	10,800.00	10,800.00	4,922.50		5,877.50	45.6%
4100-380-0382-0000 STREET SIGNS	4,500.00	28,755.88	25,375.28		3,380.60	88.2%
4100-380-0387-0000 CARE OF TREES-PLANTING AREAS	25,000.00	25,000.00	23,552.50		1,447.50	94.2%
4100-380-0388-0000 SIDEWALK REPAIRS	11,700.00	11,700.00	10,653.50		1,046.50	91.1%
4100-380-0390-0000 SAFETY & STORM WATER PROJECTS	27,000.00	27,000.00	8,889.25		18,110.75	32.9%
4100-390-0390-0000 CRACK SEALING-PAVING PATCH	29,000.00	29,000.00	22,582.64		6,417.36	77.9%
4100-440-0441-0000 STREET SWEEPER	12,600.00	12,600.00	2,571.13		10,028.87	20.4%
4100-460-0460-0000 TOWN AID	264,819.00	264,819.00	127,506.79		137,312.21	48.1%
4100-460-0464-0000 SAND & SALT	45,000.00	45,000.00	24,631.74		20,368.26	54.7%
4100-470-0473-0000 DRUG & ALCOHOL TESTING	2,700.00	2,700.00	987.50		1,712.50	36.6%
4100-470-0474-0000 MAIN ST DECORATIVE LIGHTING	5,000.00	5,000.00	465.00		4,535.00	9.3%
4100-480-0488-0000 MAINTENANCE OF RIVERWALK	4,500.00	4,500.00	4,100.32		399.68	91.1%
Department Total	1,698,841.00	1,725,196.88	1,410,003.75		315,193.13	
CITY ELECTRICITY 4200						
4200-230-0230-0000 POLICE TRAFFIC LIGHTS	11,000.00	11,000.00	8,547.52		2,452.48	77.7%
4200-230-0231-0000 POLICE DEPARTMENT	29,000.00	29,000.00	13,446.78		15,553.22	46.4%
4200-230-0232-0000 FIRE DEPARTMENT	39,000.00	39,000.00	20,471.09		18,528.91	52.5%
4200-230-0233-0000 CIVIL DEFENSE	2,250.00	2,250.00	1,092.96		1,157.04	48.6%
4200-230-0234-0000 HIGHWAY DEPARTMENT	13,500.00	13,500.00	5,583.36		7,916.64	41.4%
4200-230-0235-0000 STREET LIGHTS ELECTRICITY	232,000.00	232,000.00	201,835.07		30,164.93	87.0%
4200-230-0236-0000 SANITATION	3,250.00	3,250.00	2,904.19		345.81	89.4%
4200-230-0237-0000 PARKS & RECREATION	16,200.00	16,200.00	6,718.19		9,481.81	41.5%
4200-230-0238-0000 NEW CITY HALL	35,000.00	36,100.00	35,584.80		515.20	98.6%
4200-230-0239-0000 PAYDEN FIELD HOUSE	12,000.00	25,200.00	23,179.62		2,020.38	92.0%

**City Of Derby
APPROPRIATION SUMMARY**

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4200-240-0240-0000 PUBLIC LIBRARY	31,000.00	31,000.00	20,932.23		10,067.77	67.5%
4200-240-0242-0000 OPERA HOUSE	900.00	900.00	763.39		136.61	84.8%
4200-240-0244-0000 OLD CITY HALL	35,000.00	35,000.00	17,009.53		17,990.47	48.6%
Department Total 4200	460,100.00	474,400.00	358,068.73		116,331.27	
SANITATION 4300						
4300-230-0232-0000 WATER CO.	450.00	450.00	264.85		185.15	58.9%
4300-270-0271-0000 MONITORING WELLS	24,000.00	24,000.00	20,280.14		3,719.86	84.5%
4300-270-0272-0000 REFUSE COLLECTION	1,115,419.00	1,115,419.00	1,042,916.71		72,502.29	93.5%
4300-330-0330-0000 WOOD CHIPPER	5,800.00	5,800.00	350.00		5,800.00	11.7%
4300-330-0332-0000 LANDFILL SCALE	3,000.00	3,000.00	117,305.10		2,650.00	93.5%
4300-330-0335-0000 RECYCLING COLLECTION & DISPOSAL	125,460.00	125,460.00	825.00		75.00	91.7%
4300-380-0380-0000 SUPPLIES	900.00	900.00			720.00	
4300-380-0384-0000 PERMIT FEE	720.00	720.00	2,446.39		553.61	81.5%
4300-390-0391-0000 RECYCLING BINS	3,000.00	3,000.00	1,050.00		1,950.00	35.0%
4300-390-0392-0000 LANDFILL CAP MAINTENANCE	3,000.00	3,000.00	2,164.04		6,335.96	25.5%
4300-470-0477-0000 HOME HAZARDOUS WASTE COLLECTION	8,500.00	8,500.00	1,187,602.23		102,646.77	
Department Total 4300	1,290,249.00	1,290,249.00	1,187,602.23			
PARKS, RECREATION, COMMUNITY CT 5100						
5100-110-0110-0000 PARKS DIRECTOR WAGES	23,429.00	23,429.00	23,316.29		112.71	99.5%
5100-110-0111-0000 SUPERVISORS	72,964.00	72,964.00	62,106.65		10,857.35	85.1%
5100-110-0112-0000 ATTENDANTS	13,570.00	13,570.00	9,123.53		4,446.47	67.2%
5100-110-0114-0000 LIFE GUARDS	10,352.00	10,352.00	5,154.60		5,197.40	49.8%
5100-110-0115-0000 BLDG MAINTENANCE WAGES	15,912.00	15,912.00	15,069.60		842.40	94.7%
5100-140-0141-0000 PLAYGROUND WAGES	9,893.00	9,893.00	8,613.59		1,279.41	87.1%
5100-270-0278-0000 WITTEK PARK MAINTENANCE	9,000.00	9,000.00	5,703.75		3,296.25	63.4%
5100-330-0330-0000 EQUIPMENT MAINTENANCE	22,500.00	22,500.00	17,625.44		4,874.56	78.3%
5100-330-0331-0000 BLDG & FIELD SUPPLIES	19,800.00	19,800.00	18,791.80		1,008.20	94.9%
5100-330-0332-0000 OFFICE SUPPLIES	4,100.00	4,100.00	3,536.00		564.00	86.2%
5100-330-0333-0000 RECREATION EQUIPMENT	4,250.00	4,250.00	3,869.37		380.63	91.0%
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	280.00		2,720.00	9.3%
5100-390-0010-0000 LITTLE LEAGUE	8,000.00	8,000.00	8,000.00			100.0%
5100-390-0011-0000 POP WARNER	9,500.00	9,500.00	7,937.94		1,562.06	83.6%
5100-390-0012-0000 WRESTLING	1.00	1.00			1.00	
5100-390-0013-0000 PLAYGROUND SUPPLIES	2,000.00	2,000.00	1,111.06		888.94	55.6%
5100-390-0016-0000 GIRLS SOFTBALL 14-18	1,200.00	1,200.00	475.93		724.07	39.7%

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2019
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001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
5100-480-0484-0000 YOUTH BASKETBALL	7,500.00	7,500.00	6,453.54		1,046.46	86.0%
Department Total 5100	236,973.00	236,973.00	197,169.09		39,803.91	
PARKS, RECREATION, RYAN COMPLEX 5200						
5200-110-0110-0000 PAYDEN FIELDHOUSE CUSTODIAN SUPER		15,910.00	14,615.00		1,295.00	91.9%
5200-110-0111-0000 PAYDEN FIELDHOUSE CUSTODIAN		6,665.00	6,293.00		372.00	94.4%
5200-340-0340-0000 BOILER HVAC/PLUMBING	1,000.00	1,000.00	320.00		680.00	32.0%
5200-390-0001-0000 EXER WTR RM Q MAINT	1,000.00	1,000.00			1,000.00	
5200-390-0003-0000 KITCH EQUIP	1,000.00	1,000.00	5.17		994.83	0.5%
5200-390-0006-0000 OFFICE SUPPLY PAYDEN FLDHS	2,000.00	2,000.00	430.79		1,569.21	21.5%
5200-390-0007-0000 GAS PAYDEN FLDHS	15,000.00	15,000.00	4,142.68		10,857.32	27.6%
5200-390-0008-0000 DOOR LOCKS	500.00	500.00	72.35		427.65	14.5%
5200-390-0009-0000 GROUNDS UPKEEP	1,500.00	1,500.00	436.00		1,064.00	29.1%
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	2,500.00	2,500.00	2,500.00			100.0%
5200-390-0012-0000 LOCKER RM PAPER GOODS	1,500.00	1,500.00	1,084.74		415.26	72.3%
5200-390-0013-0000 INTERNET/PHONE	4,525.00	4,525.00	3,342.95		1,182.05	73.9%
5200-390-0014-0000 PAYDEN FIRE AND BURGLAR	1,000.00	1,000.00	528.00		272.00	66.0%
5200-390-0020-0000 HVAC/MECH CONTRACTS	2,000.00	2,700.00	2,309.98		1,000.00	
5200-390-0030-0000 PAYDEN FIELDHOUSE WATER	34,525.00	58,600.00	36,080.66		22,519.34	85.6%
Department Total 5200						
HEALTH SERVICES 5400						
5400-270-0001-0000 GRIFFIN HOSPITAL	1,000.00	1,000.00	450.00		550.00	45.0%
5400-270-0002-0000 STORM AMBULANCE CORPS	60,000.00	60,000.00	60,000.00			100.0%
5400-270-0003-0000 VALLEY HEALTH DISTRICT	86,180.00	86,180.00	86,179.84		0.16	100.0%
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 VSAC	2,762.00	2,762.00	2,762.00			100.0%
Department Total 5400	319,189.00	319,189.00	309,307.84		9,881.16	
LIBRARY 5500						
5500-110-0110-0000 LIBRARY DIRECTOR	67,275.00	67,275.00	67,275.00			100.0%
5500-110-0112-0000 ADULT CIRCULATION LIBRARIAN	41,898.00	41,898.00	42,735.89		-837.89	102.0%
5500-110-0113-0000 CUSTODIAN	40,726.00	40,726.00	35,879.93		4,846.07	88.1%
5500-110-0114-0000 PART TIME ASSISTANTS	141,655.00	141,655.00	136,590.67		5,064.33	96.4%
5500-110-0115-0000 CHILDRENS LIBRARIAN	53,070.00	53,070.00	54,131.58		-1,061.58	102.0%

001 GENERAL FUND

City Of Derby
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Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
5500-110-016-0000 EXTRA COVERAGE HOURS	11,570.00	11,570.00	4,789.49		6,780.51	41.4%
5500-150-0151-0000 DUES	2,500.00	2,500.00	2,289.00		211.00	91.6%
5500-150-0155-0000 STAFF DEVELOPMENT	900.00	900.00	318.30		581.70	35.4%
5500-160-0160-0000 MATERIALS-ADULT	23,000.00	46,000.00	45,933.19		66.81	99.9%
5500-160-0161-0000 MATERIALS-CHILDREN	15,000.00	27,000.00	26,878.06		121.94	99.5%
5500-170-0170-0000 PROGRAMS-ADULT	3,000.00	4,750.00	4,630.03		119.97	97.5%
5500-170-0171-0000 PROGRAMS-CHILDREN	3,000.00	3,000.00	2,971.06		28.94	99.0%
5500-180-0180-0000 EQUIPMENT	3,500.00	3,500.00	3,133.57	41.05	325.38	90.7%
5500-180-0181-0000 FURNITURE	1,000.00	1,000.00			1,000.00	
5500-220-0220-0000 UTILITIES	11,300.00	11,300.00	8,463.78		2,836.22	74.9%
5500-220-0221-0000 CEN FIBER CONNECTION	5,130.00	5,130.00	1,140.00		3,990.00	22.2%
5500-270-0270-0000 MISCELLANEOUS	2,000.00	2,000.00	1,699.21		300.79	85.0%
5500-280-0280-0000 PRESERVATION	2,200.00	2,200.00	2,172.02		27.98	98.7%
5500-330-0330-0000 SUPPLIES	6,000.00	6,000.00	5,994.55		5.45	99.9%
5500-350-0350-0000 REPAIRS & MAINTENANCE	28,500.00	28,500.00	24,565.32		3,934.68	86.2%
5500-360-0360-0000 GRANTS		4,208.46	4,208.46			100.0%
5500-450-0451-0000 DERBY PUBLIC LIBRARY BIBLIOMATION	47,000.00	47,000.00	43,220.27	1,110.00	2,669.73	94.3%
Department Total 5600	510,224.00	551,182.46	519,019.38	1,151.05	31,012.03	
CEMETERY 5600						
5600-110-0110-0000 CARETAKER OF GRAVES	600.00	600.00	300.00		300.00	50.0%
Department Total 6100	600.00	600.00	300.00		300.00	
BUILDING INSPECTOR 6100						
6100-110-0110-0000 BUILDING OFFICIAL WAGES	83,690.00	83,690.00	85,363.64		-1,673.64	102.0%
6100-110-0115-0000 PART-TIME SECRETARY	22,766.00	22,766.00	21,730.09		1,035.91	95.4%
6100-110-0116-0000 TEMPORARY BUILDING INSPECTOR	450.00	450.00			450.00	
6100-110-0117-0000 ASSISTANT BUILDING OFFICIAL	1.00	1.00			1.00	
6100-120-0120-0000 PART TIME BLIGHT OFFICERS	21,306.00	21,306.00	17,945.58		3,360.42	84.2%
6100-150-0150-0000 PETTY CASH	200.00	200.00			200.00	
6100-160-0160-0000 VEHICLE ALLOW. BUILDING INSPECTOR						
6100-160-0168-0000 BLIGHT OFFICERS VEH ALLOW	3,000.00	3,000.00	3,000.00			100.0%
6100-280-0280-0000 EDUCATION	1,000.00	1,000.00	2,000.00		1,000.00	66.7%
6100-310-0310-0000 SUPPLIES	2,000.00	2,000.00	298.00		702.00	29.8%
6100-390-0390-0000 STATIONARY, FORMS, ETC.	500.00	500.00	1,769.97		230.03	88.5%
6100-470-0470-0000 UNIFORM RELOCATION ACT	900.00	12,900.00	75.00		425.00	15.0%
6100-480-0480-0000 ST OF CT PERMIT FEES	4,500.00	4,500.00	45,000.00		-32,100.00	348.8%
6100-480-0484-0000 EDUCATION SEMINARS	1,500.00	1,500.00	2,789.58		1,710.42	62.0%
Department Total 6100	141,813.00	156,813.00	595.00		905.00	39.7%
			180,566.86		-23,753.86	

001 GENERAL FUND

City Of Derby
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Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
COMMUNITY DEVELOPMENT 6300						
6300-110-0113-0000 ECONOMIC DEV. LIAISON	26,000.00	26,000.00	17,475.00		8,525.00	67.2%
6300-110-0114-0000 GRANT WRITER DEPUTY DIRECTOR	49,566.00	49,566.00	50,568.38		-1,002.38	102.0%
6300-240-0240-0000 MEMBERSHIP/CONFERENCES	1,050.00	1,050.00	750.00		300.00	71.4%
6300-240-0248-0000 OFFICE SUPPLIES	90.00	90.00			90.00	
Department Total 6300	76,706.00	76,706.00	68,793.38		7,912.62	
FLOOD CONTROL 6400						
6400-110-0110-0000 FLOOD CONTROL DIRECTOR WAGES	550.00	550.00	550.00			100.0%
6400-330-0330-0000 MAINTENANCE SUPPLIES	4,500.00	4,500.00	2,506.06		1,993.94	55.7%
6400-330-0331-0000 MAINTENANCE OF SLOPES	9,000.00	9,000.00	6,143.40		2,856.60	68.3%
Department Total 6400	14,050.00	14,050.00	9,199.46		4,850.54	
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	42,228.00	50,627.00	50,499.45		127.55	99.7%
6800-110-0111-0000 ASST. EXEC. DIRECTOR	25,000.00	38,063.00	38,077.16		-14.16	100.0%
6800-110-0112-0000 MEMBERSHIP COORDINATOR	17,940.00	4,913.00	4,912.50		0.50	100.0%
6800-110-0114-0000 KITCHEN MANAGER	3,843.00	3,843.00	2,713.26		1,129.74	70.6%
6800-110-0117-0000 CUSTODIAN WAGES	17,595.00	17,595.00	17,497.85		97.15	99.4%
6800-210-0210-0000 TELEPHONES	2,700.00	2,700.00	2,077.52		622.48	76.9%
6800-230-0230-0000 ELECTRICITY	13,000.00	12,000.00	10,143.38		1,856.62	84.5%
6800-230-0231-0000 GAS	9,500.00	9,500.00	8,734.88		765.12	91.9%
6800-230-0232-0000 WATER	900.00	900.00	482.04		417.96	53.6%
6800-250-0250-0000 TRANSPORTATION	4,240.00	4,240.00	3,932.84		307.16	92.8%
6800-280-0280-0000 POSTAGE	2,000.00	2,000.00	2,372.27		-372.27	118.6%
6800-330-0336-0000 CONTRACTS	4,500.00	4,500.00	4,263.51		236.49	94.7%
6800-390-0390-0000 OFFICE EXPENSES	1,890.00	2,890.00	2,890.00			100.0%
6800-460-0460-0000 BUILDING OPERATIONS	18,700.00	24,400.00	24,400.00			100.0%
6800-480-0480-0000 INSTRUCTORS	25,000.00	19,300.00	19,290.00		10.00	99.9%
6800-480-0488-0000 RESTRICTED TRANSPORTATION ACCOUNT		25,000.00	4,999.00		20,001.00	20.0%
Department Total 6800	189,036.00	222,471.00	197,285.66		25,185.34	
PARKING DIVISION 6900						

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001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6900-110-0110-0000 PARKING DIVISION WAGES	135,690.00	135,690.00			135,690.00	
Department Total	135,690.00	135,690.00			135,690.00	
BONDED INDEBTEDNESS 7100						
7100-500-0500-0000 PRINCIPAL & INTEREST	1,031,689.00	1,031,689.00	1,149,414.35		-117,725.35	111.4%
Department Total	1,031,689.00	1,031,689.00	1,149,414.35		-117,725.35	
LOCIP FUNDS 7200						
7200-100-0100-0000 LOCIP	126,810.00	126,810.00	125,670.41		1,139.59	99.1%
Department Total	126,810.00	126,810.00	125,670.41		1,139.59	
CITY HALL MAINTENANCE 8100						
8100-110-0110-0000 FULL TIME JANITOR WAGES	46,553.00	47,803.00	48,510.75		-707.75	101.5%
8100-110-0112-0000 EMPLOYEE COMMITTEE SECRETARIES	11,500.00	9,500.00	8,050.00		1,450.00	84.7%
8100-150-0151-0000 CITY AUDIT	50,000.00	50,000.00	36,827.50		13,172.50	73.7%
8100-160-0161-0000 COMMISS/COMMITT SECRETARY SERVICE	1,500.00	3,500.00	3,250.00			100.0%
8100-210-0210-0000 TELEPHONES	51,000.00	51,000.00	42,456.03		8,543.97	83.2%
8100-210-0211-0000 POSTAGE	20,000.00	20,000.00	16,444.24		3,555.76	82.2%
8100-210-0213-0000 MOBILE PHONES	5,000.00	5,000.00	3,787.08		1,212.92	75.7%
8100-230-0232-0000 WATER NEW CH - OLD CH	5,500.00	5,538.00	4,349.63		1,188.37	78.5%
8100-230-0233-0000 GAS/OIL NEW CITY HALL	16,000.00	20,220.00	19,996.28		223.72	98.9%
8100-230-0234-0000 GAS/OIL OLD CITY HALL	30,750.00	30,750.00	24,855.48		5,894.52	80.8%
8100-270-0277-0000 NOTICES & PUBLICATIONS	18,000.00	18,000.00	14,241.30		3,758.70	79.1%
8100-340-0340-0000 NEW CITY HALL REPAIRS	15,000.00	15,000.00	13,849.45		1,150.55	92.3%
8100-390-0390-0000 SUPPLIES	7,200.00	7,612.29	7,917.28		-304.99	104.0%
8100-460-0463-0000 CORONA VIRUS EXPENSES	11,417.00	46,784.21	23,743.96		23,002.59	50.8%
8100-460-0466-0000 COPY MACHINES LEASE	289,420.00	12,617.00	12,617.00			100.0%
Department Total	3,000.00	3,000.00	280,895.98	287.66	62,140.86	
CITY WIDE AGENCIES 8200						
8200-250-0259-0000 CHAMPION RINGS	841.00	841.00			3,000.00	
8200-380-0387-0000 RAILROAD LICENSE AGREEMENT	600.00	600.00	600.00		841.00	
8200-390-0001-0000 BOARD OF TAX REVIEW	41,000.00	41,000.00	28,490.06		12,509.94	100.0%
8200-390-0003-0000 CITY WPCA BILLS	8,000.00	8,000.00	8,000.00			100.0%
8200-390-0004-0000 MEMORIAL DAY PARADE	6,329.00	6,329.00	6,329.00			100.0%
8200-390-0005-0000 NAUGATUCK VALLEY COG	5,000.00	5,000.00	5,000.00			100.0%
8200-390-0008-0000 VETERANS MEMORIAL BUILDING	1,500.00	1,500.00	1,500.00			100.0%
8200-390-0009-0000 SOIL WATER CONSERVATION	10,000.00	10,000.00	10,000.00			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	11,383.00	11,383.00	11,383.00			100.0%
8200-390-0013-0000 LAKE HOUSATONIC AUTHORITY						

City Of Derby APPROPRIATION SUMMARY

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6/30/2020

001 GENERAL FUND

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8200-390-0014-0000 METRO NORTH AUTHORITY	1,864.00	1,864.00	1,421.00		443.00	76.2%
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	7,885.13		2,914.87	73.0%
8200-390-0025-0000 VALLEY TRANSIT SUBSIDY	10,000.00	10,000.00	10,000.00			100.0%
8200-390-0031-0000 TEAM	5,500.00	5,500.00	5,500.00			100.0%
8200-390-0030-0000 CITY OWNED PROPERTIES	3,000.00	25,883.04	24,490.04		1,393.00	94.6%
8200-390-0034-0000 REVOLVING ACCOUNT/CULTURAL	1.00	12,090.96			12,090.96	
8200-390-0038-0000 FIREWORKS EVENT	1.00	1.00			1.00	
8200-390-0039-0000 WPCA SHARE OF HOUSING PILOT	8,416.00	8,416.00	52,500.00		8,416.00	96.3%
8200-390-0400-0000 ANIMAL CONTROL	54,500.00	54,500.00			2,000.00	
8200-440-0448-0000 DERBY EARLY CHILDHOOD	6,750.00	6,750.00	3,000.00		6,750.00	100.0%
8200-480-0481-0000 HOUS COUNCIL BOY SCOUTS	3,000.00	3,000.00	800.00			100.0%
8200-480-0482-0000 NAUG VALLEY BROWNFIELDS PILOT	800.00	800.00	1,000.00			100.0%
8200-480-0484-0000 VALLEY ARTS COUNCIL	1,000.00	7,000.00	7,000.00			100.0%
8200-480-0491-0000 TROOP 3 BOY SCOUTS	7,000.00	500.00			500.00	
8200-490-0497-0000 DERBY NECK LIBRARY	1.00	5,001.00	3,095.91		1,905.09	61.9%
8200-490-0502-0000 BLIGHT & DENSITY REDUCTION FUND	8,406.00	8,406.00	8,406.00			100.0%
8200-490-0503-0000 CCM/CIVIL WAR MEMORIAL	226,642.00	266,615.00	213,400.14		53,214.86	
Department Total	8200					
CITY WIDE FUEL 8300	150,000.00	150,000.00	132,199.86		17,800.14	88.1%
8300-370-0370-0000 GASOLINE CITY APPROPRIATION	150,000.00	150,000.00	132,199.86		17,800.14	
Department Total	8300					
BUDGET WORKING BALANCE 8400	72,299.00	45,489.96			45,489.96	
8400-390-0390-0000 WORKING BALANCE	130,000.00	98,990.00			98,990.00	
8400-390-0391-0000 SPECIAL WORKING BALANCE	1,201,844.00	1,595,581.81			1,595,581.81	
8400-390-0392-0000 FB REPLENISHMENT	1,404,143.00	1,740,061.77			1,740,061.77	
Department Total	8400					
CITY ENGINEER 8600	32,000.00	32,000.00	30,186.59		1,813.41	94.3%
8600-150-0151-0000 CITY ENGINEER SERVICES	1.00	1.00			1.00	
8600-150-0160-0000 COM DEV ENGINEER SERVICES	30,000.00	30,000.00	29,598.10		401.90	98.7%
8600-150-0161-0000 PZC ENGINEER SERVICES	4,000.00	4,000.00	5,370.00		-1,370.00	134.3%
8600-150-0162-0000 IW ENGINEER SERVICES	30,000.00	30,000.00	29,786.63		213.37	99.3%
8600-240-0248-0000 STORM WATER DISCHARGE PERMIT	96,001.00	96,001.00	94,941.32		1,059.68	
Department Total	8600					
BOARD OF EDUCATION 9100	11,750,917.00	11,750,917.00	11,915,000.00		-164,083.00	101.4%
9100-100-0100-0000 MBR FOR BOE OP BUDGET						

City Of Derby
APPROPRIATION SUMMARY

Date Range:
7/01/2019
6/30/2020

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
9100-460-0469-0000 STATE FOR BOE OP BUDGET	6,865,689.00	6,865,689.00	6,750,000.00		115,689.00	98.3%
Department Total 9100	18,616,606.00	18,616,606.00	18,665,000.00		-48,394.00	
YOUTH SERVICE BUREAU 9200						
9200-110-0110-0000 YOUTH OFFICER WAGES	29,131.00	32,631.00	29,130.92		3,500.08	89.3%
9200-390-0390-0000 SUPPLIES	1,000.00	1,000.00	148.15		851.85	14.8%
9200-460-0460-0000 MENTAL HEALTH	10,000.00	17,271.00	3,501.11		13,769.89	20.3%
9200-460-0468-0000 YOUTH SERVICE PROGRAMS	5,000.00	27,822.70	7,431.81		20,390.89	26.7%
Department Total 9200	45,131.00	78,724.70	40,211.99		38,512.71	
GRANTS 9900						
9900-480-0481-0000 ALLIANCE GRANTS	1,892,774.00	1,892,774.00	2,592,774.00		-700,000.00	137.0%
9900-480-0482-0000 EXCESS COST		242,335.00	240,000.00		2,335.00	99.0%
Department Total 9900	1,892,774.00	2,135,109.00	2,832,774.00		-697,665.00	
APPROPRIATION TOTAL	44,533,821.00	46,101,426.58	43,528,901.23	1,438.71	2,571,086.64	

City Of Derby REVENUE SUMMARY

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Received	Remaining Budget	Pct Used
REVENUES 6000					
6000-230-0230-0000 YOUTH SERVICE BUREAU	28,794.00	28,794.00	11,388.50	17,405.50	39.6%
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	12,800.00	-2,800.00	128.0%
6000-250-0250-0000 BOARD OF ED GRANTS	5,000.00	5,000.00		5,000.00	
6000-250-0262-0000 E-RATE	100,000.00	100,000.00		100,000.00	
6000-610-6000-0000 MISC REVENUE	77,142.00	77,142.00	11,133.04	66,008.96	14.4%
6000-610-6100-0000 PROPERTY TAXES	32,043,956.00	32,043,956.00	29,318,803.08	2,725,152.92	91.5%
6000-610-6101-0000 SUPPLEMENTAL MOTOR VEHICLE	250,000.00	250,000.00	267,226.08	-17,226.08	106.9%
6000-610-6105-0000 CAPITAL IMPROVE/TOWN CLERK	2,500.00	2,500.00	2,421.00	79.00	96.8%
6000-610-6120-0000 PRIOR YEAR TAX COLLECTED			540.29	-540.29	
6000-610-6130-0000 SUSPENSE COLLECTION			3,920.41	-3,920.41	
6000-620-6200-0000 PT/INTEREST & LIEN FEES	150,000.00	150,000.00	127,193.72	22,806.28	84.8%
6000-640-6407-0000 ADULT BASIC EDUCATION	128,058.00	128,058.00	84,479.00	43,579.00	66.0%
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	300,000.00	300,000.00		300,000.00	
6000-640-6411-0000 ECS ALLIANCE GRANT	2,048,102.00	2,048,102.00		2,048,102.00	
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			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	239.96	21,760.04	1.1%
6000-650-6513-0000 LOCIP FUNDS PREVIOUS YEARS	250,000.00	250,000.00	136,286.32	113,713.68	54.5%
6000-650-6514-0000 MUNICIPAL SHARING POOL	17,228.00	17,228.00		17,228.00	
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		56,105.00	
6000-660-6603-0000 BUILDING COPIES FEES	750.00	750.00	89.00	661.00	11.9%
6000-660-6604-0000 BUILDING/ELECTRICAL PERMITS	200,000.00	200,000.00	162,643.02	37,356.98	81.3%
6000-660-6605-0000 INTEREST EARNED	20,000.00	20,000.00		20,000.00	
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	725.00	-225.00	145.0%
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	69,101.33	138,202.67	33.3%

City Of Derby
REVENUE SUMMARY

001 GENERAL FUND

Date Range:
7/01/2020
2/12/2021

Description	Original Budget	Current Budget	Received	Remaining Budget	Pct Used
6000-660-6650-0000 PARKING TICKETS	20,000.00	20,000.00	14,633.09	5,366.91	73.2%
6000-660-6651-0000 PICNIC GROVE RENTAL FEES	6,500.00	6,500.00	2,325.00	4,175.00	35.8%
6000-660-6653-0000 INTEREST ON UNUSED BOND PROCEEDS	105,000.00	105,000.00		105,000.00	
6000-680-6807-0000 TOWN CLERK RECEIVABLES	220,000.00	220,000.00	189,843.72	30,156.28	86.3%
6000-680-6810-0000 WPCA BONDS	1,621,079.00	1,621,079.00	1,621,079.00		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	152,069.92	83,949.08	64.4%
6000-690-6905-0000 HOUSING AUTH HEALTH INS PREMIUM	72,000.00	72,000.00	26,562.29	45,437.71	36.9%
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	366,957.03	413,042.97	47.0%
6000-690-6920-0000 RECREATION RECEIVABLES	55,000.00	55,000.00	32,492.75	22,507.25	59.1%
6000-690-6930-0000 FIRE WATCH REIMBURSEMENT	2,000.00	2,000.00		2,000.00	
6000-690-6952-0000 POLICE OUTSIDE WORK	175,000.00	175,000.00	641,125.38	-466,125.38	366.4%
6000-690-6954-0000 FIREWORKS DONATIONS	14,450.00	14,450.00		14,450.00	
6000-690-6962-0000 CITY PRESERVATION FEES					
6000-690-6981-0000 BLIGHT VIOLATIONS	30,000.00	30,000.00	4,714.00	-4,714.00	
6000-690-6988-0000 WPCA PP	31,000.00	31,000.00	7,320.00	22,680.00	24.4%
6000-690-6999-0000 ENERGY GRANTS					
6000-690-7006-0000 LIBRARY GRANTS					
6000-690-7015-0000 PARKING GARAGE DAILY RECEIPTS	155,135.00	155,135.00	349,372.00	29,111.00	100.0%
6000-690-7020-0000 TOWN CLERK GRANTS	5,500.00	5,500.00		5,500.00	
6000-690-7021-0000 PRIMARY GRANT					
6000-690-7022-0000 GENERAL ELECTION GRANT					
6000-690-7023-0000 COVID CRF					
6000-690-7024-0000 UI COM DEV					
Department Total 6000	48,106,439.00	49,032,175.00	37,133,692.94	11,898,482.06	66.7%
REVENUE TOTAL	48,106,439.00	49,032,175.00	37,133,692.94	11,898,482.06	

City Of Derby A P P R O P R A T I O N S U M M A R Y

Date Range:
7/01/2020
2/12/2021

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	19,230.80		30,769.20	38.5%
1100-110-0112-0000 SECRETARY WAGES	54,561.00	54,561.00	20,964.23		33,596.77	38.4%
1100-110-0113-0000 DIRECTOR OF OPERATIONS	76,500.00	76,500.00	29,394.35		47,105.65	38.4%
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	566.03	117.47	316.50	68.4%
1100-310-0310-0000 OFFICE SUPPLIES	1,200.00	1,200.00	309.54	690.46	200.00	83.3%
1100-350-0350-0000 PETTY CASH	500.00	500.00	500.00			100.0%
Department Total 1100	188,761.00	188,761.00	75,964.95	807.93	111,988.12	
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	1,000.00		3,000.00	25.0%
Department Total 1201	4,000.00	4,000.00	1,000.00		3,000.00	
TOWN CLERK 1300						
1300-110-0110-0000 TOWN CLERK WAGES	82,810.00	82,810.00	31,818.62		50,991.38	38.4%
1300-110-0111-0000 ASST TOWN CLERK WAGES	101,120.00	101,120.00	36,946.00		64,174.00	36.5%
1300-110-0112-0000 CLERK WAGES	1.00	30,632.00	3,571.10		27,060.90	11.7%
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			2,000.00	
1300-280-0280-0000 EDUCATION	3,000.00	3,000.00	1,010.00		1,990.00	33.7%
1300-310-0310-0000 OFFICE SUPPLIES	3,000.00	3,000.00	1,107.31		1,892.69	36.9%
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	6,700.90		17,299.10	27.9%
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	
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	
1300-480-0491-0000 PRIMARY GRANT		4,000.00			4,000.00	
1300-480-0492-0000 GENERAL ELECTION GRANT		7,000.00			7,000.00	
Department Total 1300	231,357.00	272,988.00	81,153.93		191,834.07	
REGISTRAR OF VOTERS 1500						
1500-110-0110-0000 REGISTRARS WAGES	19,665.00	19,665.00	850.00		18,815.00	4.3%
1500-110-0112-0000 DEPUTIES WAGES	3,778.00	3,778.00			3,778.00	

City Of Derby A P P R O P R A T I O N S U M M A R Y

Date Range:
7/01/2020
2/12/2021

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	
1500-110-0114-0000 REGISTRARS EXTRA WORK	1,700.00	1,700.00	850.00		850.00	50.0%
1500-390-0390-0000 EXPENSES	3,200.00	3,200.00	2,847.76	28.00	324.24	89.9%
1500-390-0392-0000 PRIMARY	15,000.00	15,000.00	9,868.48		5,131.52	65.8%
1500-390-0393-0000 ELECTIONS	15,000.00	15,000.00	11,131.02	582.53	3,286.45	78.1%
1500-440-0448-0000 ROVAC	3,000.00	3,000.00	140.00		2,860.00	4.7%
Department Total 1500	63,503.00	63,503.00	25,687.26	610.53	37,205.21	
LEGAL SERVICES 1600						
1600-150-0150-0000 CORP. COUNSEL LEGAL SERVICES	72,000.00	72,000.00	30,000.00	48,000.00	-6,000.00	108.3%
1600-270-0270-0000 LITIGATION	81,000.00	81,000.00	19,517.50		61,482.50	24.1%
1600-270-0271-0000 LAND USE	22,500.00	22,500.00	3,255.00		19,245.00	14.5%
1600-270-0273-0000 LABOR COUNSEL	60,000.00	60,000.00	12,564.00		47,436.00	20.9%
Department Total 1600	235,500.00	235,500.00	65,336.50	48,000.00	122,163.50	
IT 1700						
1700-390-0390-0000 SUPPLIES	1,000.00	1,000.00			1,000.00	
1700-430-0430-0000 COMPUTER CONSULTING	27,000.00	27,000.00			27,000.00	
1700-460-0460-0000 MAINTENANCE	5,000.00	5,000.00	800.00		4,200.00	16.0%
1700-460-0461-0000 SERVICE	43,000.00	43,000.00	40,450.00		2,550.00	94.1%
1700-470-0477-0000 UPGRADES/NEW EQUIPMENT	25,000.00	25,000.00	22,923.00		2,077.00	91.7%
Department Total 1700	101,000.00	101,000.00	64,173.00		36,827.00	
LIABILITIES 2000						
2000-200-2013-0000 CONN STATE FEES			354.00		-133,503.83	
2000-200-2013-0000 CONN STATE FEES			354.00		-133,503.83	
Department Total 2000			708.00		-267,007.66	
TREASURERS OFFICE 2100						
2100-110-0110-0000 TREASURER WAGES	12,000.00	12,000.00	4,615.40		7,384.60	38.5%
2100-480-0484-0000 TAX REFUNDS	50,000.00	50,000.00	27,715.33		22,284.67	55.4%
Department Total 2100	62,000.00	62,000.00	32,330.73		29,669.27	
INSURANCE 2200						
2200-270-0001-0000 LIABILITY	460,866.00	460,866.00	460,434.00		432.00	99.9%
2200-270-0007-0000 ARCH FIREMEN'S INSUR	72,700.00	72,700.00	58,458.40	14,157.00	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	6,116.00		23,884.00	20.4%
Department Total 2200	564,566.00	564,566.00	525,008.40	14,157.00	25,400.60	
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	650,000.00	510,797.39		139,202.61	78.6%

City Of Derby
A P P R O P R I A T I O N S U M M A R Y

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2300-390-0390-0000 CITY PENSION EXPENSES	10,000.00	10,000.00			10,000.00	
Department Total 2300	850,000.00	850,000.00	700,797.39		149,202.61	
EMPLOYEES BENEFITS 2400						
2400-110-0110-0000 MEDICAL BUYOUT WAGES	40,000.00	40,000.00	41,500.00		-1,500.00	103.8%
2400-260-0262-0000 RETIREES MEDICAL BENEFITS	238,000.00	238,000.00	170,059.33		67,940.67	71.5%
2400-270-0270-0000 HEALTH INS. CITY APPROPRIATION	2,092,000.00	2,092,000.00	2,050,926.66	304.75	40,768.59	98.1%
2400-270-0271-0000 EMPLOYEES LIFE INSURANCE	21,500.00	21,500.00	12,231.04		9,268.96	56.9%
2400-270-0273-0000 WORKERS COMPENSATION INSURANCE	580,000.00	855,557.42	710,248.61		145,308.81	83.0%
2400-270-0280-0000 EMPLOYEE HSA ACCOUNTS	260,000.00	260,000.00	253,225.08	753.10	6,021.82	97.7%
2400-270-0281-0000 HEALTH INS BD OF ED APPROPRIATION	3,998,900.00	3,998,900.00	639,061.28	116,231.28	3,243,607.44	18.9%
Department Total 2400	7,230,400.00	7,505,957.42	3,877,252.00	117,289.13	3,511,416.29	
FINANCE DEPARTMENT 2500						
2500-110-0111-0000 ASSIST FINANCE DIRECTOR WAGES	101,120.00	101,120.00	38,892.00		62,228.00	38.5%
2500-110-0113-0000 FINANCE DIRECTOR	71,000.00	71,000.00	27,067.24		43,932.76	38.1%
2500-110-0118-0000 PART TIME HR DIR	1.00	1.00			1.00	
2500-150-0153-0000 BOOKKEEPER	30,000.00	30,000.00			30,000.00	
2500-160-0160-0000 PETTY CASH	200.00	200.00			200.00	
2500-270-0270-0000 MAIL MACHINE LEASE	2,400.00	2,400.00	2,892.96		-492.96	120.5%
2500-270-0273-0000 FIXED ASSETS	6,000.00	6,000.00			6,000.00	
2500-390-0390-0000 DEPARTMENTAL SUPPLIES	5,000.00	5,000.00	5,028.24		-28.24	100.6%
2500-390-0391-0000 REQUISITIONS/PURCHASE ORDERS	1,080.00	1,080.00	930.64		149.36	86.2%
2500-390-0392-0000 FINANCIAL SERVICES	6,750.00	15,570.00	11,205.00		4,365.00	72.0%
2500-390-0399-0000 COURIER	12,000.00	12,000.00	2,833.14		9,166.86	23.6%
Department Total 2500	235,551.00	244,371.00	88,849.22		155,521.78	
PAYROLL TAXES 2600						
2600-270-0270-0000 SOCIAL SECURITY	502,333.00	502,333.00	189,473.15		312,859.85	37.7%
2600-270-0271-0000 UNEMPLOYMENT COMPENSATION	12,000.00	42,000.00	36,465.32		5,534.68	86.8%
Department Total 2600	514,333.00	544,333.00	225,938.47		318,394.53	
TAX COLLECTOR 2800						
2800-110-0110-0000 TAX COLLECTOR	69,451.00	69,451.00	25,650.52		43,800.48	36.9%
2800-110-0111-0000 ASSISTANT TAX COLLECTOR	50,560.00	50,560.00	22,955.45		27,604.55	45.4%
2800-110-0117-0000 TEMPORARY SERVICES	1,290.00	1,290.00	1,938.75		-648.75	150.3%
2800-280-0280-0000 EDUCATION TRAINING	1,099.00	1,099.00	739.04		359.96	67.2%
2800-390-0390-0000 TAX DEPARTMENT SUPPLIES	9,708.00	9,708.00	1,138.03		9,233.95	4.9%
2800-390-0398-0000 DMV ACCESS	260.00	260.00			260.00	
Department Total 2800	132,368.00	132,368.00	52,421.79		80,610.19	
ASSESSOR 2900						

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
2900-110-0110-0000 ASSESSOR WAGES	47,320.00	47,320.00	18,200.00		29,120.00	38.5%
2900-110-0111-0000 SECRETARY/ASSISTANT WAGES	50,560.00	50,560.00	19,446.00		31,114.00	38.5%
2900-160-0160-0000 VEHICLE ALLOWANCE	1,200.00	1,200.00	700.00		500.00	58.3%
2900-280-0284-0000 EDUCATION ASSISTANT	1,800.00	1,800.00	151.00		1,649.00	8.4%
2900-310-0310-0000 DEPARTMENTAL SUPPLIES	2,700.00	2,700.00	1,103.83	16.00	1,580.17	41.5%
2900-350-0350-0000 AUDIT OF PERSONAL PROPERTY	4,000.00	4,000.00	2,000.00	2,000.00		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	3,000.00		3,000.00	50.0%
Department Total 2900	123,080.00	123,080.00	54,100.83	2,016.00	66,963.17	
AUXILIARY POLICE 3000						
3000-110-0110-0000 INSTRUCTORS WAGES	2,786.00	2,786.00			2,786.00	
3000-150-0150-0000 INSTRUCTOR/ADMIN COSTS	1,600.00	1,600.00			1,600.00	
3000-330-0331-0000 VEHICLE MAINTENANCE	4,275.00	4,275.00	2,596.15	42.26	1,636.59	61.7%
3000-350-0350-0000 EQUIPMENT	8,160.00	8,160.00	2,596.15	3,866.00	4,294.00	47.4%
Department Total 3000	16,821.00	16,821.00	2,596.15	3,908.26	10,316.59	
POLICE DEPARTMENT 3100						
3100-110-0001-0000 POLICE CHIEF WAGES	125,809.00	125,809.00	48,388.00		77,421.00	38.5%
3100-110-0002-0000 LIEUTENANTS WAGES	108,456.00	108,456.00	41,713.80		66,742.20	38.5%
3100-110-0003-0000 DETECTIVE WAGES	255,466.00	255,466.00	98,256.00		157,210.00	38.5%
3100-110-0004-0000 DETECTIVE SARGEANT WAGES	186,992.00	186,992.00	71,920.00		115,072.00	38.5%
3100-110-0005-0000 SARGEANT'S WAGES	535,392.00	535,392.00	205,920.00		329,472.00	38.5%
3100-110-0006-0000 OFFICERS TERMINAL LEA	27,591.00	27,591.00	27,621.20		-30.20	100.1%
3100-110-0007-0000 PATROLMEN WAGES	1,650,096.00	1,650,096.00	616,689.20		1,033,406.80	37.4%
3100-110-0010-0000 SUPERNUMERIES WAGES	11,336.00	11,336.00	6,335.88		5,000.12	55.9%
3100-110-0011-0000 POLICE TRAINING WAGES	40,000.00	40,000.00	10,985.87		29,014.13	27.5%
3100-110-0012-0000 OUTSIDE WORK WAGES	175,000.00	175,000.00	376,899.74		-201,899.74	215.4%
3100-110-0013-0000 SCHOOL TRAFFIC WAGES	21,960.00	21,960.00	5,119.00		16,841.00	23.3%
3100-110-0015-0000 SECRETARY SERVICES	50,560.00	50,560.00	19,446.00		31,114.00	38.5%
3100-110-0016-0000 DIFFERENTIAL WAGES	35,000.00	35,000.00	12,294.06		22,705.94	35.1%
3100-110-0019-0000 OFFICER IN CHARGE	3,000.00	3,000.00	1,364.25		1,635.75	45.5%
3100-110-0020-0000 COMMUNITY OUTREACH	11,403.00	11,403.00	684.51		10,718.49	6.0%
3100-110-0115-0000 SICK TIME CASHOUT	50,571.00	50,571.00	46,748.32		3,822.68	92.4%
3100-120-0120-0000 OVERTIME WAGES	336,100.00	336,100.00	147,854.22		188,245.78	44.0%
3100-130-0131-0000 CLERICAL WAGES	49,294.00	49,294.00	20,138.13		29,155.87	40.9%
3100-130-0132-0000 JANITOR WAGES	47,486.00	47,486.00	18,264.00		29,222.00	38.5%
3100-140-0140-0000 LONGEVITY WAGES	14,800.00	14,800.00	4,950.00		9,850.00	33.4%
3100-140-0144-0000 FTO	2,900.00	2,900.00			2,900.00	

City Of Derby
A P P R O P R I A T I O N S U M M A R Y

001 GENERAL FUND

Date Range:
7/01/2020
2/12/2021

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3100-150-0150-0000 ADMINISTRATIVE OT	900.00	900.00	136.98		763.02	15.2%
3100-150-0151-0000 POLICE COMMISSIONERS EXPENSES	585.00	585.00			585.00	
3100-150-0153-0000 RECORDING SECRETARY FEES	1,200.00	1,200.00	250.00		950.00	20.8%
3100-210-0210-0000 TELEPHONES	7,450.00	7,450.00	4,416.22	3,033.78		100.0%
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	2,358.87	1,141.13	1,000.00	77.8%
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	1,771.95	524.55	2,968.50	43.6%
3100-230-0232-0000 WATER CO.	2,000.00	2,000.00	442.56	470.69	1,086.75	45.7%
3100-260-0260-0000 N. E. CHIEFS OF POLICE	200.00	200.00	160.00	40.00		100.0%
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 CONTINGENCY FUND	1,000.00	1,000.00			1,000.00	
3100-270-0273-0000 SCCJA	12,325.00	12,325.00	12,325.00			100.0%
3100-270-0274-0000 PHYSICALS/PRE-EMPLOYMENT SCREENING	1,000.00	1,000.00			1,000.00	
3100-270-0280-0000 POLICE K-9 EXPENSES	3,000.00	3,000.00	390.00		2,610.00	13.0%
3100-270-0281-0000 PSPP INSURANCE	2,052.00	2,052.00	1,020.00	1,032.00		100.0%
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	4,512.40	2,562.09	9,425.51	42.9%
3100-330-0330-0000 EXTINGUISHER REPAIR	250.00	250.00		250.00		100.0%
3100-330-0331-0000 POLICE VEHICLE MAINTENANCE	32,000.00	32,000.00	11,089.16	2,127.54	18,783.30	41.3%
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	546.00		1,111.00	33.0%
3100-330-0335-0000 POLICE VEH INS REIMBUR	7,760.00	7,760.00			7,760.00	
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	
3100-350-0350-0000 UNIFORMS	36,300.00	36,300.00	24,113.42	29.07	12,157.51	66.5%
3100-350-0352-0000 PRISONER FOOD	1,800.00	1,800.00	472.26	1,327.74		100.0%
3100-380-0380-0000 TRAFFIC SIGNS	2,000.00	2,000.00		2,000.00		100.0%
3100-390-0390-0000 DEPARTMENTAL SUPPLIES	17,000.00	17,000.00	5,476.59	735.26	10,788.15	36.5%
3100-460-0460-0000 CAR RADIO REPAIR	900.00	900.00		900.00		100.0%
3100-460-0463-0000 POLICE STATION MAINTENANCE	15,000.00	15,000.00	5,245.56	1,270.81	8,483.63	43.4%
3100-460-0464-0000 COMPUTER MAINTENANCE	28,380.00	28,380.00	16,313.84	3,395.99	8,670.17	69.4%
3100-460-0465-0000 DRUG TESTING	1,500.00	1,500.00	130.00		1,370.00	8.7%
3100-470-0473-0000 AMMO & FIREARMS EQUIPMENT	4,000.00	4,000.00	3,547.19		452.81	88.7%
3100-470-0474-0000 EMPLOYEE ASSISTANCE PROGRAM	1,360.00	1,360.00	1,360.00			100.0%

City Of Derby APPROPRIATION SUMMARY

001 GENERAL FUND

Date Range:
7/01/2020
2/12/2021

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
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	3,966,513.00	1,891,986.66	21,740.65	2,052,785.69	
FIRE DEPARTMENT 3200						
3200-110-0110-0000 FIRE COMMISSIONER WAGES	5,835.00	5,835.00			5,835.00	
3200-110-0111-0000 FIRE ALARM SUPERINTENDENT WAGES	3,640.00	3,640.00			3,640.00	
3200-110-0112-0000 FIRE CHIEF WAGES	4,243.00	4,243.00			4,243.00	
3200-110-0113-0000 THREE FIRE ASSISTANTS WAGES	11,138.00	11,138.00			11,138.00	
3200-110-0114-0000 FOUR CHIEF DRIVERS WAGES	4,668.00	4,668.00	1,166.88		3,501.12	25.0%
3200-110-0115-0000 FIRE SAFETY OFFICER	1,000.00	1,000.00			1,000.00	
3200-150-0150-0000 OUTSIDE DEMOLITION WATCH	1,500.00	1,500.00	960.00		540.00	64.0%
3200-150-0151-0000 STATION STANDBY	8,400.00	8,400.00	3,751.59		4,648.41	44.7%
3200-150-0152-0000 FIRE WATCH	4,500.00	4,500.00	1,450.00		3,050.00	32.2%
3200-230-0231-0000 YANKEEGAS	31,500.00	31,500.00	11,920.95	22,079.05	-2,500.00	107.9%
3200-230-0232-0000 WATER CO.	3,498.00	3,498.00	539.64		2,958.36	15.4%
3200-230-0233-0000 COMCAST	10,343.00	10,343.00	6,825.42	2,381.76	1,135.82	89.0%
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	6,765.00	18,235.00	7,000.00	78.1%
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	15,140.00	15,140.00	5,833.78		9,306.22	38.5%
3200-330-0330-0000 TIRES	4,000.00	4,000.00			4,000.00	
3200-330-0331-0000 EXTINGUISHERS	1,500.00	1,500.00			1,500.00	
3200-330-0332-0000 BUILDING MAINTENANCE	25,000.00	25,000.00	23,630.12	901.90	467.98	98.1%
3200-330-0333-0000 FIRE ALARM MAINTENANCE	2,500.00	2,500.00	809.57	-809.57	2,500.00	
3200-330-0334-0000 EQUIPMENT MAINTENANCE	40,000.00	40,000.00	29,748.39	3,031.87	7,219.74	82.0%
3200-330-0335-0000 RADIO MAINTENANCE	6,100.00	6,100.00	2,191.00		3,909.00	35.9%
3200-330-0336-0000 ANNUAL SERVICE CONTRACTS	20,771.00	20,771.00	9,753.98	350.15	10,666.87	48.6%
3200-330-0338-0000 PERSONNAL FIRE ALERT SYSTEM	6,000.00	6,000.00	1,647.37	809.57	3,543.06	40.9%
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	24,400.00	8,682.43	2,450.53	13,267.04	45.6%
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	5,353.05	781.99	20,264.96	23.2%
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			500.00	
Department Total 3200	325,880.00	325,880.00	130,237.78	50,212.25	145,429.97	
OFFICE OF EMERGENCY MANAGEMENT 3300						

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
3300-220-0220-0000 DATA SERVICES	1,800.00	1,800.00	320.08		1,479.92	17.8%
3300-330-0331-0000 VEHICLE MAINTENANCE	500.00	500.00			500.00	
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	1,800.00	446.49		1,353.51	24.8%
3300-440-0441-0000 RADIO PURCHASE	4,050.00	4,050.00			4,050.00	
3300-480-0480-0000 BUILDING MAINTENANCE	3,500.00	3,500.00	660.32		2,839.68	18.9%
3300-480-0483-0000 CIVIL PREP. UNIFORMS	1,350.00	1,350.00			1,350.00	
3300-480-0487-0000 SHELTERING SUPPLIES	450.00	450.00			450.00	
Department Total 3300	14,350.00	14,350.00	1,490.89		12,859.11	
FIRE MARSHALL 3400						
3400-110-0110-0000 FIRE MARSHALL WAGES	77,808.00	77,808.00	30,494.87		47,313.13	39.2%
3400-110-0111-0000 DEPUTY MARSHALS	11,220.00	11,220.00	2,750.00		8,470.00	24.5%
3400-110-0112-0000 INSPECTORS	11,220.00	11,220.00	2,750.00		8,470.00	24.5%
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	
3400-260-0260-0000 NFPA MEMBERSHIP MANUALS	1,550.00	1,550.00	1,345.50		204.50	86.8%
3400-280-0280-0000 EDUCATION	5,500.00	5,500.00	159.95		5,340.05	2.9%
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	96.90		653.10	12.9%
3400-390-0390-0000 SUPPLIES/EQUIPMENT	3,000.00	3,000.00	666.22		2,333.78	22.2%
3400-480-0480-0000 RADIO & MAINTENANCE	1,000.00	1,000.00	525.00		475.00	52.5%
Department Total 3400	115,648.00	115,648.00	40,788.44		74,859.56	
PUBLIC HYDRANTS 3600						
3600-230-0232-0000 FIRE HYDRANT SERVICE	255,838.00	255,838.00	115,581.97	58,518.64	81,737.39	68.1%
Department Total 3600	255,838.00	255,838.00	115,581.97	58,518.64	81,737.39	
MISCELLANEOUS CAPITAL 3700						
3700-360-0368-0000 TURNOUT GEAR	27,873.00	27,873.00	18,881.74		8,991.26	67.7%
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	3,013.00		6,987.00	30.1%
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	200,000.00			200,000.00	
3700-440-0447-0000 POLICE CONSOLE	91,759.00	91,759.00	91,873.27		-114.27	100.1%
Department Total 3700	644,468.00	649,579.80	417,063.46		232,516.34	
HIGHWAY DEPARTMENT 4100						
4100-110-0110-0000 STREET COMMISSIONER WAGES	90,891.00	90,891.00	34,958.00		55,933.00	38.5%

City Of Derby APPROPRIATION SUMMARY

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
4100-110-0111-0000 ADMINISTRATIVE ASSISTANT	1.00	1.00			1.00	
4100-110-0112-0000 MAINTAINER II WAGES	396,541.00	396,541.00	164,468.41		232,072.59	41.5%
4100-110-0113-0000 MAINTAINER III WAGES	213,594.00	213,594.00	53,007.60		160,586.40	24.8%
4100-110-0114-0000 MAINTAINER IV WAGES	218,902.00	218,902.00	83,322.01		135,579.99	38.1%
4100-110-0115-0000 MAINTAINER V WAGES	85,178.00	85,178.00	28,529.21		56,648.79	33.5%
4100-110-0116-0000 SUMMER/FALL TEMPORARY HELP	18,000.00	18,000.00	12,555.00		5,445.00	69.8%
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	9,135.75		20,864.25	30.5%
4100-120-0121-0000 OVERTIME SPECIAL STORM WAGES	67,000.00	67,000.00	5,619.18		61,380.82	8.4%
4100-120-0122-0000 OVERTIME PICNIC GROVE WAGES	5,400.00	5,400.00	1,776.26		3,623.74	32.9%
4100-160-0160-0000 VEHICLE ALLOWANCE	3,500.00	3,500.00	2,041.69	1,458.31		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	5,214.24		500.00	94.4%
4100-230-0231-0000 EVERSOURCE	11,700.00	11,700.00	6,069.46	3,285.76		100.0%
4100-230-0232-0000 WATER CO.	1,800.00	1,800.00	557.85	5,630.54		100.0%
4100-270-0270-0000 SPECIAL STORMS	27,000.00	27,000.00		1,242.15		
4100-280-0280-0000 TRAINING AND EDUCATION	2,466.00	2,466.00	1,025.00		27,000.00	
4100-310-0310-0000 ADMINISTRATION SUPPLIES	3,000.00	3,000.00	1,126.05	1,723.95	1,441.00	41.6%
4100-330-0330-0000 GARAGE MAINTENANCE	11,250.00	11,250.00	2,918.26	2,768.49	150.00	95.0%
4100-330-0331-0000 MOTORIZED EQUIPMENT MAINTENANCE	60,000.00	60,000.00	13,297.98	28,678.73	5,563.25	50.5%
4100-330-0332-0000 TIRES	6,300.00	6,300.00	2,944.90	2,705.10	18,023.29	70.0%
4100-340-0340-0000 PICNIC GROVE MAINTENANCE	4,230.00	4,230.00	2,739.15		650.00	89.7%
4100-350-0350-0000 CLOTHING ALLOWANCE	7,300.00	7,300.00	4,367.00		1,490.85	64.8%
4100-380-0380-0000 GENERAL SUPPLIES	20,000.00	20,000.00	13,176.39	7,381.22	2,933.00	59.8%
4100-380-0381-0000 STREET MARKING	9,000.00	9,000.00	7,547.88	505.00	-557.61	102.8%
4100-380-0382-0000 STREET SIGNS	4,000.00	4,000.00	122.00	1,878.00	947.12	89.5%
4100-380-0387-0000 CARE OF TREES-PLANTING AREAS	25,000.00	25,000.00	14,446.00	6,554.00	2,000.00	50.0%
4100-380-0388-0000 SIDEWALK REPAIRS	11,700.00	11,700.00	2,321.29		4,000.00	84.0%
4100-380-0390-0000 SAFETY & STORM WATER PROJECTS	25,000.00	25,000.00	9,754.32	12,426.44	9,378.71	19.8%
4100-390-0390-0000 CRACK SEALING-PAVING PATCH	27,000.00	27,000.00	1,544.46	16,455.54	2,819.24	88.7%
4100-440-0441-0000 STREET SWEEPER	10,000.00	5,000.00			9,000.00	66.7%
4100-460-0460-0000 TOWN AID	264,819.00	264,819.00			5,000.00	
4100-460-0464-0000 SAND & SALT	45,000.00	45,000.00	2,290.60		264,819.00	
4100-470-0473-0000 DRUG & ALCOHOL TESTING	2,700.00	2,700.00	998.00		42,709.40	5.1%
4100-470-0474-0000 MAIN ST DECORATIVE LIGHTING	5,000.00	10,000.00	11,969.54	1,137.40	1,702.00	37.0%
4100-480-0488-0000 MAINTENANCE OF RIVERWALK	4,500.00	4,500.00	1,836.53	1,042.09	-3,106.94	131.1%
Department Total	1,736,672.00	1,736,672.00	501,680.01	94,872.72	1,621.38	64.0%
					1,140,119.27	

City Of Derby A P P R O P R A T I O N S U M M A R Y

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
CITY ELECTRICITY 4200						
4200-230-0230-0000 POLICE TRAFFIC LIGHTS	11,000.00	11,000.00	302.27	10,697.73	1,500.00	100.0%
4200-230-0231-0000 POLICE DEPARTMENT	29,000.00	29,000.00		27,500.00	1,500.00	94.8%
4200-230-0232-0000 FIRE DEPARTMENT	39,000.00	39,000.00		37,500.00	1,500.00	96.2%
4200-230-0233-0000 CIVIL DEFENSE	2,250.00	2,250.00		2,000.00	250.00	88.9%
4200-230-0234-0000 HIGHWAY DEPARTMENT	13,500.00	13,500.00			13,500.00	
4200-230-0235-0000 STREET LIGHTS ELECTRICITY	232,000.00	232,000.00	170,021.80	-13,759.36	75,737.56	67.4%
4200-230-0236-0000 SANITATION	3,250.00	3,250.00	3,198.65	51.35		100.0%
4200-230-0237-0000 PARKS & RECREATION	16,200.00	16,200.00	205.56	15,294.44	700.00	95.7%
4200-230-0238-0000 NEW CITY HALL	35,000.00	35,000.00	30,704.38	4,295.62		100.0%
4200-230-0239-0000 PAYDEN FIELD HOUSE	22,000.00	22,000.00	17,260.46	4,739.54		100.0%
4200-240-0240-0000 PUBLIC LIBRARY	31,000.00	31,000.00	11,702.90	17,297.10	2,000.00	93.5%
4200-240-0242-0000 OPERA HOUSE	900.00	900.00	847.46	52.54		100.0%
4200-240-0244-0000 OLD CITY HALL	35,000.00	35,000.00		29,500.00	5,500.00	84.3%
Department Total 4200	470,100.00	470,100.00	234,243.48	135,168.96	100,687.56	
SANITATION 4300						
4300-230-0232-0000 WATER CO.	450.00	450.00	136.20	313.80		100.0%
4300-270-0271-0000 MONITORING WELLS	24,000.00	24,000.00	7,682.44	16,317.56		100.0%
4300-270-0272-0000 REFUSE COLLECTION	1,117,410.00	1,117,410.00	839,750.61	277,659.39		100.0%
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	178,429.60	42,655.90	-93,117.50	172.8%
4300-380-0380-0000 SUPPLIES	900.00	900.00	525.00	375.00		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	
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	3,130.85	3,369.15		100.0%
Department Total 4300	1,285,828.00	1,285,828.00	1,030,804.70	340,690.80	-85,667.50	
PARKS, RECREATION, COMMUNITY CT 5100						
5100-110-0110-0000 PARKS DIRECTOR WAGES	24,000.00	24,000.00	7,904.84		16,095.16	32.9%
5100-110-0111-0000 SUPERVISORS	72,964.00	72,964.00	26,292.94		46,671.06	36.0%
5100-110-0112-0000 ATTENDANTS	13,728.00	13,728.00	5,211.29		8,516.71	38.0%
5100-110-0114-0000 LIFEGUARDS	10,352.00	10,352.00			10,352.00	
5100-110-0115-0000 BLDG MAINTENANCE WAGES	15,912.00	15,912.00	6,240.00		9,672.00	39.2%
5100-140-0141-0000 PLAYGROUND WAGES	8,400.00	8,400.00			8,400.00	
5100-270-0278-0000 WITEK PARK MAINTENANCE	9,000.00	9,000.00	4,624.50		4,375.50	51.4%
5100-330-0330-0000 EQUIPMENT MAINTANENCE	22,500.00	22,500.00	6,233.78	2,500.00	13,766.22	38.8%

City Of Derby APPROPRIATION SUMMARY

Date Range:
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001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
5100-330-0331-0000 BLDG & FIELD SUPPLIES	19,600.00	19,600.00	8,371.42	109.00	11,119.58	43.3%
5100-330-0332-0000 OFFICE SUPPLIES	4,100.00	4,100.00	1,309.61	645.09	2,145.30	47.7%
5100-330-0333-0000 RECREATION EQUIPMENT	3,950.00	3,950.00	2,672.99		1,277.01	67.7%
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		1,740.00	3,000.00	
5100-390-0010-0000 LITTLE LEAGUE	8,000.00	8,000.00			6,260.00	21.8%
5100-390-0011-0000 POP WARNER	5,600.00	5,600.00			5,600.00	
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	500.00		1,000.00	33.3%
5100-480-0484-0000 YOUTH BASKETBALL	7,000.00	7,000.00			7,000.00	
Department Total 5100	231,609.00	231,609.00	69,361.37	4,994.09	157,253.54	
PARKS, RECREATION, RYAN COMPLEX 5200						
5200-110-0110-0000 PAYDEN FIELDHOUSE CUSTODIAN SUPER	15,910.00	15,910.00	7,400.00		8,510.00	46.5%
5200-110-0111-0000 PAYDEN FIELDHOUSE CUSTODIAN	6,665.00	6,665.00	3,100.00		3,565.00	46.5%
5200-110-0112-0000 ATTENDANT	1.00	4,001.00			4,001.00	
5200-340-0340-0000 BOILER HVAC/PLUMBING	1,000.00	1,000.00	506.93	210.00	283.07	71.7%
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	495.00	185.70	319.30	68.1%
5200-390-0006-0000 OFFICE SUPPLY PAYDEN FLDHS	2,000.00	2,000.00			2,000.00	
5200-390-0007-0000 GAS PAYDEN FLDHS	15,000.00	15,000.00	9,199.90	5,800.10		100.0%
5200-390-0008-0000 DOOR LOCKS	500.00	500.00			500.00	
5200-390-0009-0000 GROUNDS UPKEEP	1,500.00	1,500.00	1,044.80		455.20	69.7%
5200-390-0010-0000 STORAGE CONT UPKEEP	1,000.00	1,000.00	847.50		152.50	84.8%
5200-390-0011-0000 MISC BLDG CLEANING AND ECU	2,500.00	2,500.00	623.00		1,877.00	24.9%
5200-390-0012-0000 LOCKER RM PAPER GOODS	1,500.00	1,500.00			1,500.00	
5200-390-0013-0000 INTERNET/PHONE	4,525.00	4,525.00	3,341.48	1,097.15	86.37	98.1%
5200-390-0014-0000 PAYDEN FIRE AND BURGLAR	800.00	800.00			800.00	
5200-390-0020-0000 HVAC/MECH CONTRACTS	1,000.00	1,000.00			1,000.00	
5200-390-0030-0000 PAYDEN FIELDHOUSE WATER	2,000.00	2,000.00			2,000.00	
Department Total 5200	57,901.00	61,901.00	26,556.61	7,292.95	28,049.44	
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	60,000.00	45,000.00		15,000.00	75.0%
5400-270-0003-0000 VALLEY HEALTH DISTRICT	86,180.00	86,180.00	43,114.18		43,065.82	50.0%
5400-270-0005-0000 PARENT CHILD RESOURCES	8,000.00	8,000.00	8,000.00			100.0%

City Of Derby A P P R O P R A T I O N S U M M A R Y

Date Range:
7/01/2020
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001 GENERAL FUND

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5400-270-0006-0000 VEMS	62,000.00	62,000.00	32,000.00		30,000.00	51.6%
5400-270-0007-0000 NORTHWEST CT C-MED	94,915.00	94,915.00	44,958.00		49,957.00	47.4%
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 VSAC	2,762.00	2,762.00			2,762.00	
Department Total 5400	319,189.00	319,189.00	173,072.18		146,116.82	
LIBRARY 5500						
5500-110-0110-0000 LIBRARY DIRECTOR	68,621.00	68,621.00	26,366.70		42,254.30	38.4%
5500-110-0112-0000 ADULT CIRCULATION LIBRARIAN	42,736.00	42,736.00	16,420.88		26,315.12	38.4%
5500-110-0113-0000 CUSTODIAN	41,551.00	41,551.00	9,543.36		32,007.64	23.0%
5500-110-0114-0000 PART TIME ASSISTANTS	141,655.00	141,655.00	53,426.85		88,228.15	37.7%
5500-110-0115-0000 CHILDRENS LIBRARIAN	54,131.00	54,131.00	20,799.20		33,331.80	38.4%
5500-110-0116-0000 EXTRA COVERAGE HOURS	11,570.00	11,570.00	1,620.39		9,949.61	14.0%
5500-150-0151-0000 DUES	2,500.00	2,500.00	1,758.00	447.88	294.12	88.2%
5500-150-0155-0000 STAFF DEVELOPMENT	900.00	900.00	64.00		836.00	7.1%
5500-160-0160-0000 MATERIALS-ADULT	23,000.00	23,000.00	17,630.73	1,500.99	3,868.28	83.2%
5500-160-0161-0000 MATERIALS-CHILDREN	15,000.00	15,000.00	11,027.15	1,887.58	2,085.27	86.1%
5500-170-0170-0000 PROGRAMS-ADULT	3,000.00	3,000.00	111.99	488.01	2,400.00	20.0%
5500-170-0171-0000 PROGRAMS-CHILDREN	3,000.00	3,000.00	830.05	-1,434.93	3,604.88	-20.2%
5500-180-0180-0000 EQUIPMENT	7,500.00	7,500.00	52.12	880.00	6,567.88	12.4%
5500-180-0181-0000 FURNITURE	2,000.00	2,000.00			2,000.00	
5500-220-0220-0000 UTILITIES	11,300.00	11,300.00	4,415.61	1,892.56	4,991.83	55.8%
5500-220-0221-0000 CEN FIBER CONNECTION	4,500.00	4,500.00	285.00	855.00	3,360.00	25.3%
5500-270-0270-0000 MISCELLANEOUS	3,700.00	3,700.00	795.00	385.00	2,520.00	31.9%
5500-280-0280-0000 PRESERVATION	2,200.00	2,200.00	978.54	656.49	564.97	74.3%
5500-330-0330-0000 SUPPLIES	9,900.00	9,900.00	1,883.78	4,316.22	3,700.00	62.6%
5500-350-0350-0000 REPAIRS & MAINTENANCE	28,500.00	28,500.00	20,143.81	8,814.97	-458.78	101.6%
5500-360-0360-0000 GRANTS	28,500.00	32,403.93	29,111.00		3,292.93	89.8%
5500-450-0451-0000 DERBY PUBLIC LIBRARY BIBLIOMATION	50,500.00	50,500.00	44,588.12	5,911.88		100.0%
Department Total 5500	527,764.00	560,167.93	261,852.28	26,601.65	271,714.00	
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						
6100-110-0110-0000 BUILDING OFFICIAL WAGES	85,364.00	60,000.00	30,361.21		29,638.79	50.6%
6100-110-0115-0000 PART-TIME SECRETARY	23,222.00	23,222.00	8,688.89		14,533.11	37.4%
6100-110-0117-0000 ASSISTANT BUILDING OFFICIAL	500.00	500.00			500.00	

City Of Derby
A P P R O P R I A T I O N S U M M A R Y

Date Range:
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001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6100-110-0121-0000 ZEOOWO PT						
6100-120-0120-0000 PART TIME BLIGHT OFFICERS	21,773.00	21,773.00	8,055.00		25,364.00	37.0%
6100-160-0160-0000 VEHICLE ALLOW. BUILDING INSPECTOR	3,000.00	3,000.00	2,000.00	1,000.00	13,718.00	100.0%
6100-160-0168-0000 BLIGHT OFFICERS VEH ALLOW	3,000.00	3,000.00	1,627.98	772.02	600.00	80.0%
6100-280-0280-0000 EDUCATION	2,000.00	2,000.00	545.00		1,455.00	27.3%
6100-310-0310-0000 SUPPLIES	2,000.00	2,200.00	1,049.46	1,142.05	8.49	99.6%
6100-390-0390-0000 STATIONARY, FORMS, ETC.	500.00	500.00	254.99	260.01	-15.00	103.0%
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	1,571.13	2,780.36	148.51	96.7%
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	54,203.66	5,954.44	97,400.90	
COMMUNITY DEVELOPMENT 6300						
6300-110-0113-0000 ECONOMIC DEV. LIAISON	26,520.00	26,520.00	5,025.00		21,495.00	18.9%
6300-110-0114-0000 GRANT WRITER DEPUTY DIRECTOR	50,558.00	50,558.00	19,446.00		31,112.00	38.5%
6300-240-0240-0000 MEMBERSHIP/CONFERENCES	1,050.00	1,050.00	1,000.00		50.00	95.2%
6300-240-0246-0000 MATCHING GRANT ALLO	75,000.00	75,000.00			75,000.00	
6300-240-0248-0000 OFFICE SUPPLIES	150.00	150.00			150.00	
6300-390-0392-0000 CITY WIDE PROPERTY		10,000.00			10,000.00	
Department Total 6300	153,278.00	163,278.00	25,471.00		137,807.00	
FLOOD CONTROL 6400						
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	1,280.50	1,719.50	4,000.00	42.9%
Department Total 6400	9,500.00	9,500.00	2,338.67	1,719.50	5,441.83	
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	19,230.80		31,396.20	38.0%
6800-110-0111-0000 ASST. EXEC. DIRECTOR	45,000.00	45,000.00	17,307.80		27,692.20	38.5%
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	6,899.33		16,843.67	29.1%
6800-210-0210-0000 TELEPHONES	2,700.00	2,700.00	1,486.00	1,200.00	14.00	99.5%
6800-230-0230-0000 ELECTRICITY	13,000.00	13,000.00	5,523.49		7,476.51	42.5%

City Of Derby APPROPRIATION SUMMARY

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001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
6800-230-0231-0000 GAS	9,500.00	9,500.00	2,862.43	1,007.56	5,630.01	40.7%
6800-230-0232-0000 WATER	900.00	900.00	213.98	686.02	11,000.00	100.0%
6800-250-0250-0000 TRANSPORTATION	11,000.00	11,000.00				
6800-280-0280-0000 POSTAGE	3,000.00	3,000.00	3,000.00			100.0%
6800-330-0336-0000 CONTRACTS	3,000.00	3,000.00	797.63	797.63	1,404.74	53.2%
6800-390-0390-0000 OFFICE EXPENSES	5,352.00	5,352.00	3,136.58		2,215.42	58.6%
6800-460-0460-0000 BUILDING OPERATIONS	13,230.00	13,230.00	4,255.06		8,974.94	32.2%
6800-480-0480-0000 INSTRUCTORS	25,000.00	25,000.00	1,725.00		23,275.00	6.9%
6800-480-0488-0000 RESTRICTED TRANSPORTATION ACCOUNT	1.00	1.00			1.00	
Department Total	210,057.00	210,057.00	66,438.10	3,691.21	139,927.69	
PARKING DIVISION 6900						
6900-110-0110-0000 PARKING DIVISION WAGES	135,690.00	135,690.00			135,690.00	
Department Total	135,690.00	135,690.00			135,690.00	
BONDED INDEBTEDNESS 7100						
7100-500-0500-0000 PRINCIPAL & INTEREST	655,937.00	655,937.00			655,937.00	
7100-500-0510-0000 TD BANK	500,000.00	509,323.34	172,643.00		336,680.34	33.9%
7100-600-0205-0000 SEWER 2015	1,621,079.00	1,621,079.00			1,621,079.00	
Department Total	2,777,016.00	2,786,339.34	172,643.00		2,613,696.34	
LOCIP FUNDS 7200						
7200-100-0100-0000 LOCIP	126,810.00	126,810.00			126,810.00	
Department Total	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	18,281.12		29,192.88	38.5%
8100-110-0112-0000 EMPLOYEE COMMITTEE SECRETARIES	9,500.00	9,500.00	2,025.00		7,475.00	21.3%
8100-150-0151-0000 CITY AUDIT	50,000.00	50,000.00			50,000.00	
8100-160-0161-0000 COMMISS/COMMITT SECRETARY SERVICE	3,500.00	3,500.00	3,975.00		-475.00	113.6%
8100-210-0210-0000 TELEPHONES	51,000.00	51,000.00	31,369.05	1,936.48	17,694.47	65.3%
8100-210-0211-0000 POSTAGE	20,000.00	20,000.00	11,617.65	-750.07	9,132.42	54.3%
8100-210-0213-0000 MOBILE PHONES	5,000.00	5,000.00	3,632.40		1,367.60	72.6%
8100-230-0232-0000 WATER NEW CH - OLD CH	5,500.00	5,500.00	2,069.16		3,430.84	100.0%
8100-230-0233-0000 GAS/OIL NEW CITY HALL	16,000.00	16,000.00	15,224.98	775.02		100.0%
8100-230-0234-0000 GAS/OIL OLD CITY HALL	30,750.00	30,750.00	11,755.43	8,994.57	10,000.00	67.5%
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	6,472.11	1,357.65	10,170.24	43.5%
8100-340-0340-0000 NEW CITY HALL REPAIRS	15,000.00	15,000.00	6,456.40		8,543.60	43.0%
8100-390-0390-0000 SUPPLIES	7,200.00	7,200.00	3,486.02	1,694.25	2,019.73	71.9%
8100-450-0453-0000 CORONA VIRUS EXPENSES	50,000.00	50,000.00	15,275.28		34,724.72	30.6%

City Of Derby A P P R O P R I A T I O N S U M M A R Y

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND

Description	Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
8100-450-0456-0000 COPY MACHINES LEASE	12,617.00	12,617.00	4,850.71	-305.93	8,072.22	36.0%
Department Total 8100	344,541.00	344,541.00	136,490.31	17,132.81	190,917.88	
CITY WIDE AGENCIES 8200						
8200-250-0259-0000 CHAMPION RINGS	3,000.00	3,000.00			3,000.00	
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	41,000.00	41,000.00			41,000.00	
8200-390-0004-0000 MEMORIAL DAY PARADE	8,000.00	8,000.00			8,000.00	
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	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			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	5,000.00			5,000.00	
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	4,838.40		10,161.60	32.3%
8200-390-0391-0000 COVID CRF		182,874.00			182,874.00	
8200-390-0397-0000 UI COM DEV		30,000.00			30,000.00	
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	35,000.00	17,500.00	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	800.00			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			100.0%
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	
8200-490-0503-0000 CCM/CIVIL WAR MEMORIAL	1,000.00	9,406.00			9,406.00	
Department Total 8200	224,485.00	445,765.00	108,371.40	17,500.00	319,893.60	
CITY WIDE FUEL 8300						
8300-370-0370-0000 GASOLINE CITY APPROPRIATION	150,000.00	150,000.00	61,446.19		88,553.81	41.0%
Department Total 8300	150,000.00	150,000.00	61,446.19		88,553.81	

City Of Derby
A P P R O P R A T I O N S U M M A R Y

Date Range:
7/01/2020
2/12/2021

001 GENERAL FUND		Original Budget	Current Budget	Expended	Encumbrance	Remaining Budget	Pct Used
Description							
BUDGET WORKING BALANCE 8400							
8400-390-0390-0000 WORKING BALANCE		67,026.00	12,556.00			12,556.00	
8400-390-0391-0000 SPECIAL WORKING BALANCE		128,595.00	124,595.00			124,595.00	
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	1,986,523.00			1,986,523.00	
CITY ENGINEER 8600							
8600-150-0151-0000 CITY ENGINEER SERVICES		32,000.00	32,000.00	2,174.41		29,825.59	6.8%
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	1,327.50		28,672.50	4.4%
8600-150-0162-0000 IW ENGINEER SERVICES		4,000.00	4,000.00	2,118.75		1,881.25	53.0%
8600-240-0248-0000 STORM WATER DISCHARGE PERMIT		50,000.00	50,000.00	23,294.31		26,705.69	46.6%
Department Total 8600		117,000.00	117,000.00	28,914.97		88,085.03	
BOARD OF EDUCATION 9100							
9100-100-0100-0000 MBR FOR BOE OF BUDGET		12,210,917.00	12,210,917.00	12,000,000.00		210,917.00	98.3%
9100-460-0469-0000 STATE FOR BOE OF BUDGET		6,865,689.00	6,865,689.00	4,000,000.00		2,865,689.00	58.3%
Department Total 9100		19,076,606.00	19,076,606.00	16,000,000.00		3,076,606.00	
YOUTH SERVICE BUREAU 9200							
9200-110-0110-0000 YOUTH OFFICER WAGES		29,131.00	29,131.00	11,204.20		17,926.80	38.5%
9200-390-0390-0000 SUPPLIES		1,000.00	1,000.00			1,000.00	
9200-460-0460-0000 MENTAL HEALTH		13,769.00	13,769.00	825.00		12,944.00	6.0%
9200-460-0468-0000 YOUTH SERVICE PROGRAMS		24,290.00	24,290.00	2,235.99		22,054.01	9.2%
Department Total 9200		68,190.00	68,190.00	14,265.19		53,924.81	
GRANTS 9900							
9900-480-0481-0000 ALLIANCE GRANTS		2,048,102.00	2,048,102.00			2,048,102.00	
9900-480-0482-0000 EXCESS COST		300,000.00	300,000.00			300,000.00	
Department Total 9900		2,348,102.00	2,348,102.00			2,348,102.00	
APPROPRIATION TOTAL		48,106,239.00	49,035,468.49	27,438,622.94	972,215.54	20,358,330.35	

I. FY18-19 FINANCIAL STATEMENT FINDINGS AND CORRECTIVE ACTIONS

The City recognizes that a number of Findings have been present year after year, and that some of the Corrective Actions should have been implemented sooner than at this time. While the public sector continues to face the challenges of economic growth and doing more with less, the City of Derby is committed to addressing each of the Findings within the next three months with Corrective Actions implemented for each.

***19-1 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.
Corrective Action:	The City agrees with the recommendation above, while the necessary steps were not taken in prior years to utilize a general ledger software for all funds and activities, in the 4 th QTR of FYE20, and first QTR of FYE21, a general ledger double accounting software has been utilized for most activities and funds. This finding will be addressed in full by November 2020.

***19-2 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 of time after the month end. These reconciliations should then be reviewed by the comptroller for accuracy and completeness.

Corrective Action: It was determined that despite having inadequate man-power within the Finance department, a redistribution of the available man-power would result in addressing this recommendation. The available staff were assigned tasks that has resulted in timely reconciliation of accounts. In addition the Finance Director now approves all reconciliations performed by the various departments within the City. This was effective 4th Qtr 2020.

*19-3 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, 2019 did not start until November 2019. In addition, some schedules and required information were not available for audit until January 2020 and later.

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 as a whole 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.

Corrective Action: Effective the Audit for the FY19-20, the Finance Department conducted a pre-audit meeting with the Auditor, and each Department was given their assigned tasks and the documentation that is required to be gathered and submitted. An electronic tracking system is being utilized for all required information to be submitted electronically. This gives us real time access to what has been submitted and what is remaining. In addition, prior to submittal, all information is being reviewed by the Finance department to ensure it is complete and any outstanding information is pursued.

*19-4 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 in order 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 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.
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.
Corrective Action:	While the WPCA and the City face the same challenges as other public entities, where adding staff is not always possible, the above recommendation is being addressed utilizing the staff in place, with additional approvals and oversight built in to the process. The WPCA will be hiring a bookkeeper, filling a current vacancy. In addition, the approval of purchase order and check registers will be reviewed by the Chairman, and the Finance Committee. As well, the Finance Director will review all reconciliations on a monthly basis. In addition the WPCA will be using the purchase order system in place for the City, and the encumbrance process.

*19-5 Accounts Payable Cut-off-Board of Education

Finding:	The Board of Education's accounts payable were not properly recorded at year end on the 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 \$3,028,308 were incurred as of June 30, 2018 and were not properly recorded.

- Recommendation: We recommend that accounts payable and accrued payroll be recorded when incurred on a monthly basis. A reconciliation with the City's general ledger and the Board of Education ledger should be done on a monthly basis to ensure that liabilities and expenditures are properly recorded.
- Corrective Action: The Board of Education has committed to adhering to a firm cut-off date, effective immediately the cut-off date is 9/15/2020. Going forward the cut-off will be 8/31. In addition, the City and the Board of Education will record accounts payable and accrued payroll, when incurred, on a monthly basis with detailed reports provided by the Board of Education to the City. Further, a reconciliation of the City's general ledger and the Board of Education ledger will be done on a monthly basis to ensure that liabilities and expenditures are properly recorded. This began in March of 2020.

***19-6 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 on a monthly basis 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 on a monthly basis.
- Effect: The Board of Education overspent their operating budget by \$491,440. The Board of Education also netted various revenues of \$256,669 during the year of which \$100,489 were not received until the subsequent period.
- 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. 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 are in agreement. 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.
- Corrective Action: The Board of Education has installed a new general ledger package (Tyler Technologies Infinite Visions) that provides double entry accounting to reconcile cash, accounts receivable and accounts payable. This, in addition to income and expenditure ledgers that are already being utilized, will provide a complete, self-balancing set of accounts. Information will be timely shared between the City and Board of Education to ensure that both the City and Board of Education ledgers are in agreement. The sharing of ledgers has begun effective 8/1/2020.

*19-7 Cash Account Activity- General Fund Operating, Board of Education and Self Insurance Accounts

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.
Corrective Action:	The lack of monthly reconciliation being performed by the Finance Department timely was easily correctable. The Finance Department has begun performing reconciliations within 30 days of the close of the prior month. This began in February of 2020, and has been working efficiently and effectively. This has become part of the monthly close and part of the Finance Department's draft procedure manual currently being finalized. The Board of Education and the City will record transactions in the general ledger based on the exact expenditures. In addition, accounts that have separate bank statements (that are reconciled monthly) now have separate general ledger accounts.

*19-8 Budgeting

Finding:	The City significantly overestimated grant revenues in the original budget.
Criteria:	The ECS-Alliance grant was budgeted as City revenue and did not have an off-setting appropriation. This resulted in a revenue shortfall of \$1,218,472. The Educational Cost Sharing Grant was budgeted for \$8,084,162 but only \$6,911,831 was actually paid by the State of Connecticut leaving a \$1,172,331 shortfall.
Cause:	The final budget was not adjusted/corrected during the year.
Effect:	Approximately \$2,390,803 in grant monies were anticipated that was not received.
Recommendation:	We recommend that the City establish a separate special revenue fund for the educational grants. The grants monies should be remitted to the Board of Education within a reasonable period of time when received by the City. In addition, the Board of Education should present the City with a detailed budget reporting all the anticipated revenue with the total budgeted expenditures at a gross amount in order to avoid double counting of revenues.
Corrective Action:	A separate bank account, under the control of the Board of Education, has been opened where a majority of the grant funds are direct-deposited by CSDE. Other grant funds (e.g., excess cost, Alliance grant funds and a few other minor grant awards) are deposited by CSDE directly to the City operating account – those grants monies, as has been past

practice, will be remitted to the Board of Education within 30 days of receipt and posting. The Board of Education will provide the City the required, detailed reports. The Special Revenue Fund was established effective 7/1/2020.

Regarding the budget overstatement, and not having an off-setting expense, this was the result of an error in the budget process and within in the finance department coupled with the budget process not being centralized and vetted through a number of checks and balances. This has since been corrected, both making up for the shortfall and in the budgeting process.

*19-9 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 subsequent to 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.

Corrective Action: The City, effective 7/1/202, has begun utilizing the Encumbrance system, and by the end of September, will be fully utilizing the encumbrance system. The department heads were initially resistant but now see the benefit of the encumbrance system to all.

*19-10 Special Assessments/Collection Efforts

Finding: Special Assessments are not actively collected.

Criteria: Special assessments for sewer and water are past due and there should be active collection in effect to reduce the amount of outstanding assessments.

Condition: The special assessments for sewer and water are past due and there are no active collection activities in effect to reduce the amount of outstanding assessments. In some cases, there is no information in the tax collector's office that states that the sewer and water hookup was made on certain properties.

Cause: Lack of formal collection activity.

Effect: Special assessments for sewer and water are not currently being collected.

Recommendation: We recommend that the City authorize legal counsel to investigate ways to enforce the collection of these past due assessments or obtain authorization for the City to write these assessments off as uncollectible.

Corrective Action: The Finance Director had requested corp counsel to either collect said assessments or write them off. This will be resolved by 9/20/2020.

***19-11 Interfund Transfers**

Finding: Interfund balances are not repaid timely.

Criteria: Interfund transfers had been made by the City primarily between projects in the Capital Projects funds and Enterprise Funds 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 become available and transfers be properly authorized by the appropriate board before being made.

Corrective Action: This goes back to the early 2000's, and this is not the current practice. For future transfer between funds, approval from the appropriate board will be sort.

***19-12 Compensated Absences-City**

Finding: There is no formal reconciliation of compensated absences.

Criteria: The City should established 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.

Corrective Action: The City has begun tracking compensated absence in a centralized area- Payroll.

*19-13 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 in excess of \$600, that the appropriate 1099s be filed with the Internal Revenue Service.

Corrective Action: The City has begun to utilize additional personnel to review bank reconciliations, assigning additional signers on issued checks. Beginning FY20-21, the Parking Authority will be set up in the General Ledger and utilize the ledger for all activity. This includes the encumbrance system and ensuring that 1099s are issued when required.

*19-14 Revenues Classification

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 \$3,169,201 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.

Corrective Action: The City has implemented a process where any revenue that is not initially recognized upon its receipt is held before just posting it to Misc Revenue. In addition, during the monthly reconciliation, a review of Misc Revenue is performed and if needed, they are reclassified to the proper revenue line.

***19-15 Accounts Receivable Cut-off**

Finding: Accounts Receivable were not recorded at year end.

Criteria: Revenues should be recognized in the accounting period in which they become available and measurable.

Cause: No review process of grants receivable at year end and improper coding of revenues during the year.

Effect: \$800,011 of accounts receivable in the general fund were not properly recorded at June 30, 2019.

Recommendation: We recommend that revenues be recognized in the accounting period in which they become available and measurable.

Corrective Action: The City agrees with this Recommendation, and is being addressed with timely reconciliations.

***19-16 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 in order 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 on a monthly basis.

Cause: Improper classification of grant funds.

Effect: Significant errors can occur and not be timely detected. Also see finding 19-05 and 19-06.

- 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.
- Corrective Action:** The Board of Education will utilize the newly-implemented (as of 7/1/20) Infinite Visions general ledger system to reconcile cash, accounts receivable and accounts payable - this in addition to the existing income and expenditures ledgers/reporting for educational grants. A separate bank account, under the control of The Board of Education, was opened in 12/19 where a majority of the grant funds are direct-deposited by CSDE.

***19-17 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, 2019. 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.
- Corrective Action:** The City has been authorized to hire additional support in the area of accounting and bookkeeping. Between the prior corrective actions being implemented, and the additional staffing and both the City and Board of Education reconciling timely, the preparations of the necessary Schedules will be addressed. This will be effective for FYE20 and FYE21.

*19-18 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 in order 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.
Corrective Action:	The City has already added additional oversight and additional signers to all activity within the Community Development area. Effective FY20-21, the City will be placing all Community activity on the General Ledger system, which will include monthly reconciliation and segregation of duties.

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

Corrective Action Plan Status - Prior Year Audit Findings

Name of Municipality: Derby, CT

ID#	Finding Number	Finding Description	Remedy	Responsible Party(ies)	Status	Date Implemented
1	19-1	The City does not use double-entry accounting for all funds.	Full Implement by 1st Qtr 21	KAM, MAI	In Process	1st Qtr 21
2	19-2	Bank recs were not formally prepared/signed off for general fund cking accounts	Implemented start 4th Qtr 20	KAM, MAI, MA	In Process	4th Qtr 20
3	19-3	Materials from various depts were not avail timely	Pre-audit meetings took place	KAM, MAI, MM	Executed	Post Close FY1920
4	19-4	The bookkeeper performed recordkeeping, custodial/approval functions	Added Addl Signers (Incl Chair& Dept Head)	MM	Executed	4th Qtr 20
5	19-5	The Board of Education's accounts payable were not properly recorded at year end on the City's general ledger.	BOE committed to adhering to cut-off requirments, Use date of 9/15-30/20	MAI	In Process	4th Qtr 20
6	19-6	BOE Reconciliation with the City not reconciled timely	Reconcile timely	KAM and MAI	Executed	6/30/2020
7	19-7	Various accounts had activity that was recorded in net amounts/not recorded	Record trans in gross amt, timely reconciliation	KAM and MAI	Executed	4th Qtr 20
8	19-8	Grant Revenue were overestimated in original budget	Esp of Special Revenue Fund for BOE	KAM and MAI	Executed	3rd Qtr 20
9	19-9	The City departments are not fully utilizing the encumbrance system.	Implement and utilize Encumbrance System	City	In Process	3rd Qtr 20
10	19-10	Special Assessments from the 90s not actively collected by Tax Collectors	Write off Assessments	City	In Process	1 Qtr 21
11	19-11	Interfund transfers between projects (Enterprise/Capital) to be repaid timely	Implement repayment when funds are avail	City	in Process	4th Qtr 20
12	19-12	There is no formal reconciliation of compensated absences	Est procedure for centralized record keeping, and capturing data and timely reporting	Payroll	In Process	1st Qtr 21
13	19-13	Parking Ticket revenue not recorded on an accrual basis	Assign addl personnel to do tasks, cash receipt, check signing, 1099	City	In Process	3rd Qtr 20
14	19-14	Revenues were not properly recorded in respective GL accounts	Periodic review of Mis Rev account	City	Executed	4th Qtr 20
15	19-15	Accounts Receivable not recorded at year end	Recognize in period avail and measurable	City/ BOE	In Process	3rd Qtr 20
16	19-16	Comingling of Funds- BOE maintains one cash account for Ops and Grant, difficult to reconcile	BOE to utilize accounting system to recon cash, A/R, A/P, and est Spec Rev Fund	BOE	In Process	On-going
17	19-17	Preparing of Sched of Exp of Fed Award	City to prepare said Sched	City	In Process	4 Qtr 20
18	19-18	Cmty Devel staff preparing record keeping, custorial and approval functions	City hiring additional personnel and segregate duties	City	In Process	1st Qtr 21
19						
20						

Town of Hamden, CT
Legislative Council / MFAC Report
Fiscal Year 2020-2021
January 2021
Revenue Summary

	FY20-21 Adopted		% of Budget	FY20-21		Actual YTD Collected	FY19-20		FY20-21		Change	Change %
	Budget			Actual			Actual		Projection			
*Revenue Summary												
TAX OFFICE	200,630,854	80.60%	80.60%	170,845,483	89.76%	177,118,127	196,630,854	-4,000,000	-2%			
STATE OF CONNECTICUT-EDUCATION	23,329,832	9.37%	9.37%	6,091,003	3.20%	11,826,531	23,329,832	0	0%			
STATE OF CONNECTICUT-TOWN	13,529,214	5.43%	5.43%	6,699,636	3.52%	5,137,018	7,529,214	-6,000,000	-44%			
POLICE	2,471,210	0.99%	0.99%	1,667,160	0.88%	1,843,584	2,471,210	0	0%			
TOWN CLERK'S OFFICE	2,026,000	0.81%	0.81%	1,393,965	0.73%	1,349,676	2,026,000	0	0%			
BUILDING	1,555,000	0.62%	0.62%	434,858	0.23%	477,824	1,100,000	-455,000	-29%			
BOE REIMBURSEMENTS TO TOWN	925,000	0.37%	0.37%	33,140	0.02%	44,157	925,000	0	0%			
FINANCE	951,910	0.38%	0.38%	2,152,131	1.13%	806,023	3,100,000	2,148,090	226%			
FIRE	278,000	0.11%	0.11%	142,936	0.08%	160,261	278,000	0	0%			
PUBLIC WORKS	225,050	0.09%	0.09%	32,331	0.02%	56,677	100,000	-125,050	-56%			
PLANNING	185,820	0.07%	0.07%	118,507	0.06%	105,742	185,820	0	0%			
RECREATION	134,600	0.05%	0.05%	1,464	0.00%	47,268	10,000	-124,600	-93%			
MISCELLANEOUS REVENUE	2,558,314	1.03%	1.03%	688,909	0.36%	1,244,252	1,783,314	-775,000	-30%			
ALL OTHER	127,875	0.05%	0.05%	24,290	0.01%	37,594	100,000	-27,875	-22%			
Total Revenues	248,928,679	100.00%	100.00%	190,325,814	76.46%	200,254,734	239,569,244	-9,359,435	-4%			

*Subject to external auditors review

Town of Hamden, CT
Legislative Council / MIFAC Report
Fiscal Year 2020-2021
January 2021
Expenditure Summary

*Expenditures Summary	FY20-21 Adopted		% of		FY20-21		Actual YTD		FY19-20		FY20-21		Change	Change %
	Budget		Budget		Actual		Expense		Actual		Projection			
BOARD OF EDUCATION	89,644,925		36.01%		44,742,842		33.60%		44,448,078		89,644,925		0	0%
INSURANCE - Medical, Property Insurance , Fringe Benefits, Concessions/Town Wide Savings)	49,437,500		19.86%		23,496,632		17.64%		27,131,777		47,937,500		-1,500,000	-3%
PENSION - (Town and BOE)	27,850,000		11.19%		18,710,736		14.05%		15,439,960		27,850,000		0	0%
DEBT SERVICE (Town and BOE)	22,474,845		9.03%		9,361,174		7.03%		11,379,968		16,268,688		-6,206,157	-28%
POLICE DEPARTMENT	17,043,714		6.85%		9,771,989		7.34%		10,439,256		17,293,714		250,000	1%
FIRE DEPARTMENT	13,745,154		5.52%		7,844,835		5.89%		7,788,276		13,945,154		200,000	1%
PUBLIC WORKS	11,091,414		4.46%		6,333,510		4.76%		6,715,793		11,391,414		300,000	3%
LIBRARY	2,147,542		0.86%		1,267,606		0.95%		1,266,108		2,147,542		0	0%
GENERAL GOVERNMENT/ALL OTHER	15,493,585		6.22%		11,644,429		8.74%		8,597,527		14,743,585		-750,000	-5%
Total Expenditures	248,928,679		100.00%		133,173,752		100.00%		133,206,742		241,222,522		-7,706,157	-3%

*Subject to external auditors review

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 TOWN OF HAMDEN
 YEAR TO DATE REPORT

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FOR 2021 07

ACCOUNTS FOR: 001	ARTS, CULTURE & SPEC. PROJ	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
3101W MISC REVENUE							
<hr/>							
14301	3101W MISC REVENUE	-20,000	-20,000	-350.00	.00	-19,650.00	1.8%*
<hr/>							
3101XA BOE REIMBURSEMENT ARTS							
<hr/>							
14301	3101XA BOE REIMBURSEMENT ART	-45,000	-45,000	.00	.00	-45,000.00	.0%*
TOTAL ARTS, CULTURE & SPEC. PROJ		-65,000	-65,000	-350.00	.00	-64,650.00	.5%
TOTAL REVENUES		-65,000	-65,000	-350.00	.00	-64,650.00	

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**TOWN OF HAMDEN
 YEAR TO DATE REPORT**
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FOR 2021 07

ACCOUNTS FOR: 005 FINANCE OFFICE	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0502 INCOME ON INVESTMENTS						
10705 0502 INCOME ON INVESTMENTS	-550,000	-550,000	-38,192.97	-2,369.88	-511,807.03	6.9%*
0504 RELOCATION REIMB.						
10905 0504 RELOCATION REIMB.	-15,000	-15,000	-1,485.00	.00	-13,515.00	9.9%*
0507 MISCELLANEOUS						
10905 0507 MISCELLANEOUS	-369,910	-369,910	-2,112,453.47	-19,770.50	1,742,543.47	571.1%
0508 OTHER RENT						
10505 0508 OTHER RENT	-7,000	-7,000	.00	.00	-7,000.00	.0%*
0539 SALE OF SURPLUS ASSETS						
10705 0539 SALE OF SURPLUS ASSETS	-10,000	-10,000	.00	.00	-10,000.00	.0%*
TOTAL FINANCE OFFICE	-951,910	-951,910	-2,152,131.44	-22,140.38	1,200,221.44	226.1%
TOTAL REVENUES	-951,910	-951,910	-2,152,131.44	-22,140.38	1,200,221.44	

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 TOWN OF HAMDEN
 YEAR TO DATE REPORT

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FOR 2021 07

 ACCOUNTS FOR:
 006 ASSESSOR'S OFFICE

 ORIGINAL
 ESTIM REV

 REVISED
 EST REV

 ACTUAL YTD
 REVENUE

 ACTUAL MTD
 REVENUE

 REMAINING
 REVENUE

 PCT
 COLL

0601 MAP REPRODUCTIONS

[10506 0601 FEES/REPRODUCTIONS](#)

-2,300

-2,300

.00

.00

-2,300.00

.0%*

TOTAL ASSESSOR'S OFFICE

-2,300

-2,300

.00

.00

-2,300.00

.0%

TOTAL REVENUES

-2,300

-2,300

.00

.00

-2,300.00

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TOWN OF HAMDEN
YEAR TO DATE REPORT

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ACCOUNTS FOR: 008 TAX OFFICE	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
0801 R CURRENT TAXES						
10108 0801 CURRENT TAXES	-181,340,246	-181,340,246	-155,737,528.40	-43,324,227.17	-25,602,717.60	85.9%*
0802 BACK TAXES						
10108 0802 BACK TAXES	-1,900,000	-1,900,000	-1,709,840.06	-172,338.77	-190,159.94	90.0%*
0802S MOTOR VEHICLE						
10108 0802S MOTOR VEHICLE	-14,217,308	-14,217,308	-11,619,085.97	-973,109.23	-2,598,222.03	81.7%*
0803 SUPPLEMENTAL MOTOR VEHICL						
10108 0803 SUPPLEMENTAL M.V.	-2,100,000	-2,100,000	-1,130,792.24	-873,454.65	-969,207.76	53.8%*
0804 INTEREST PROPERTY TAXES						
10108 0804 INTEREST - PROPERTY TAX	-1,050,000	-1,050,000	-631,910.24	-76,793.15	-418,089.76	60.2%*
0805 PROPERTY TAX LIENS						
10108 0805 PROPERTY TAX LIENS	-8,900	-8,900	-5,690.62	-762.00	-3,209.38	63.9%*
0806 SUSPENSE BOOK TAX COLLECT						
10108 0806 SUSP BOOK TAX COLLECTIO	-14,400	-14,400	-10,635.63	-5,272.74	-3,764.37	73.9%*
TOTAL TAX OFFICE	-200,630,854	-200,630,854	-170,845,483.16	-45,425,957.71	-29,785,370.84	85.2%
TOTAL REVENUES	-200,630,854	-200,630,854	-170,845,483.16	-45,425,957.71	-29,785,370.84	

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ACCOUNTS FOR: 010 TOWN CLERK'S OFFICE	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1005 R DOCUMNET FEES						
10310 1005 R DOCUMENT FEES	-700,000	-700,000	-449,974.00	-360.00	-250,026.00	64.3%*
1006 R VITAL STATISTICS						
10310 1006 R VITAL STATISTICS	-72,000	-72,000	-35,235.00	.00	-36,765.00	48.9%*
1008 R DOG FEES						
10310 1008 R DOG FEES	-14,000	-14,000	-3,355.00	.00	-10,645.00	24.0%*
1009 R CONVEYANCE FEES						
10310 1009 R CONVEYANCE FEES	-1,200,000	-1,200,000	-874,732.40	.00	-325,267.60	72.9%*
1011 MISCELLANEOUS						
10310 1011 MISCELLANEOUS	-40,000	-40,000	-30,668.65	.00	-9,331.35	76.7%*
TOTAL TOWN CLERK'S OFFICE	-2,026,000	-2,026,000	-1,393,965.05	-360.00	-632,034.95	68.8%
TOTAL REVENUES	-2,026,000	-2,026,000	-1,393,965.05	-360.00	-632,034.95	

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**TOWN OF HAMDEN
 YEAR TO DATE REPORT**
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ACCOUNTS FOR: 011 PLANNING & ZONING	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
1103 SALES-MAP & REGULATIONS						
10911 1103 SALES - MAP & REGULATIO	-3,500	-3,500	-980.00	.00	-2,520.00	28.0%*
1104 APPLICATIONS						
10911 1104 APPLICATIONS	-46,020	-46,020	-27,799.00	-1,640.00	-18,221.00	60.4%*
1105 INSPECTION FEES						
10911 1105 INSPECTION FEES	-500	-500	-100.00	.00	-400.00	20.0%*
1301 ZBA PETITION FEES						
10911 1301 ZBA PETITION FEES	-5,500	-5,500	-1,800.00	.00	-3,700.00	32.7%*
1601 I.W.C. APPLICATIONS						
10911 1601 I.W.C. APPLICATIONS	-200	-200	-1,270.00	-1,270.00	1,070.00	635.0%
1602 STUDENT HOUSING						
10911 1602 STUDENT HOUSING	-60,000	-60,000	-51,450.00	-1,650.00	-8,550.00	85.8%*
1604 ANTI-BLIGHT FEES						
10911 1604 ANTI-BLIGHT FEES	-30,000	-30,000	-35,000.00	.00	5,000.00	116.7%
1605 SALE OF WETLAND SIGNS						
10911 1605 SALE OF WETLAND SIGNS	-100	-100	-108.00	.00	8.00	108.0%
1607 SALE OF ACQUIRED BLIGHT PROP.						
10911 1607 SALE OF AQUIRED BLIGHT	-40,000	-40,000	.00	.00	-40,000.00	.0%*

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 TOWN OF HAMDEN
 YEAR TO DATE REPORT

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FOR 2021 07

ACCOUNTS FOR: 011	PLANNING & ZONING	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
	TOTAL PLANNING & ZONING	-185,820	-185,820	-118,507.00	-4,560.00	-67,313.00	63.8%
	TOTAL REVENUES	-185,820	-185,820	-118,507.00	-4,560.00	-67,313.00	

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 TOWN OF HAMDEN
 YEAR TO DATE REPORT

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FOR 2021 07

 ACCOUNTS FOR:
 012 PERSONNEL OFFICE

 ORIGINAL
 ESTIM REV

 REVISED
 EST REV

 ACTUAL YTD
 REVENUE

 ACTUAL MTD
 REVENUE

 REMAINING
 REVENUE

 PCT
 COLL

1104 APPLICATIONS

[11212 1104 APPLICATIONS](#)

-1,800	-1,800	-50.00	.00	-1,750.00	2.8%*
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TOTAL PERSONNEL OFFICE	-1,800	-1,800	-50.00	.00	-1,750.00	2.8%
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TOTAL REVENUES	-1,800	-1,800	-50.00	.00	-1,750.00	
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TOWN OF HAMDEN
YEAR TO DATE REPORT

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FOR 2021 07

ACCOUNTS FOR: 019 ELDERLY SERVICES	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>						
1901 PROGRAM FEES-ELD.SER.						
<u>10519 1901 PROGRAM FEES-ELD.SER.</u>	-1,000	-1,000	.00	.00	-1,000.00	.0%*
TOTAL ELDERLY SERVICES	-1,000	-1,000	.00	.00	-1,000.00	.0%
TOTAL REVENUES	-1,000	-1,000	.00	.00	-1,000.00	

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 TOWN OF HAMDEN
 YEAR TO DATE REPORT

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FOR 2021 07

 ACCOUNTS FOR:
 023 ANIMAL CONTROL

 ORIGINAL
 ESTIM REV

 REVISED
 EST REV

 ACTUAL YTD
 REVENUE

 ACTUAL MTD
 REVENUE

 REMAINING
 REVENUE

 PCT
 COLL

2301 ADOPTION / REDEMPTION FEES

10623 2301 PENALTIES	-1,500	-1,500	-325.00	360.00	-1,175.00	21.7%*
TOTAL ANIMAL CONTROL	-1,500	-1,500	-325.00	360.00	-1,175.00	21.7%
TOTAL REVENUES	-1,500	-1,500	-325.00	360.00	-1,175.00	

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TOWN OF HAMDEN
YEAR TO DATE REPORT

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FOR 2021 07

ACCOUNTS FOR: 024 POLICE DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2202 YOUTH SER.-REGIST.FEES						
10324 2202 YOUTH SER.-REGIST.FEES	-2,500	-2,500	.00	.00	-2,500.00	.0%*
2401 POLICE EXTRA DUTY REVENUE						
10324 2401 POLICE EXTRA DUTY REVEN	-2,250,000	-2,250,000	-1,518,772.95	-126,074.22	-731,227.05	67.5%*
2402 REIMBURSEMENT GRANTS						
10402 2402 REIMBURSEMENT GRANTS	-8,460	-8,460	.00	.00	-8,460.00	.0%*
2403 R WEAPON PERMITS						
10324 2403 R WEAPON PERMITS	-18,000	-18,000	-37,527.00	-5,040.00	19,527.00	208.5%
2404 TRAFFIC ORDI.VIOLATIONS						
10624 2404 TRAFFIC ORD VIOLATION	-3,000	-3,000	-1,500.00	-275.00	-1,500.00	50.0%*
2405 R BINGO & RAFFLE LICENSES						
10324 2405 R BINGO & RAFFLE LICENS	-250	-250	-90.00	.00	-160.00	36.0%*
2406 VENDOR & PREC.STONE PERM.						
10324 2406 R VENDOR & PREC. STONE	-8,000	-8,000	-1,255.00	.00	-6,745.00	15.7%*
2407 HPD REPORTS & RECORDS						
10924 2407 REPORTS & RECORDS	-6,000	-6,000	-2,757.75	-665.50	-3,242.25	46.0%*
2408 ALARM ORDINANCE FEES						
10324 2408 R ALARM ORDINANCE FEES	-40,000	-40,000	-41,937.50	-4,750.00	1,937.50	104.8%

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 TOWN OF HAMDEN
 YEAR TO DATE REPORT

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FOR 2021 07

ACCOUNTS FOR: 024 POLICE DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2410 BKGRND CHKS & FINGERPRINT FEES						
10324 2410 BKGRND CHKS & FINGERPRI	-10,000	-10,000	-29,267.25	-6,534.00	19,267.25	292.7%
2411 VEHICLE - EXT. DUTY						
10324 2411 VEHICLE - EXT. DUTY	-110,000	-110,000	-31,675.00	-2,512.50	-78,325.00	28.8%*
2412 MOVING VIOLATIONS-STATE REIM						
10324 2412 MOVING VIOLATIONS-STATE	-15,000	-15,000	-2,377.50	-1,130.00	-12,622.50	15.9%*
TOTAL POLICE DEPARTMENT	-2,471,210	-2,471,210	-1,667,159.95	-146,981.22	-804,050.05	67.5%
TOTAL REVENUES	-2,471,210	-2,471,210	-1,667,159.95	-146,981.22	-804,050.05	

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ACCOUNTS FOR: 025 FIRE DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2501 CODE ENFORCEMENT						
10325 2501 CODE ENFORCEMENT	-18,000	-18,000	-18,305.53	.00	305.53	101.7%
2502 PARAMEDIC ASSIST						
10325 2502 PARAMEDIC ASSIST REIM	-150,000	-151,500	-90,420.37	-5,914.43	-61,079.63	59.7%*
2504 Q.U. EMT COVERAGE						
10325 2504 Q.U. EMT COVERAGE	-45,000	-45,000	-17,661.60	.00	-27,338.40	39.2%*
2507 PERMITS,LICENSES,ETC.						
10325 2507 R PERMITS, LICENSES, ET	-40,000	-40,000	-4,287.00	-5.00	-35,713.00	10.7%*
2509 FIRE MARSHALL PERMIT FEE						
10325 2509 FIRE MARSHALL PERMIT FE	-25,000	-25,000	-12,261.00	-255.00	-12,739.00	49.0%*
TOTAL FIRE DEPARTMENT	-278,000	-279,500	-142,935.50	-6,174.43	-136,564.50	51.1%
TOTAL REVENUES	-278,000	-279,500	-142,935.50	-6,174.43	-136,564.50	

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ACCOUNTS FOR: 026 BUILDING DEPARTMENT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
2601 BUILDING PERMITS						
10326 2601 R BUILDING PERMITS	-1,003,800	-1,003,800	-250,664.76	-5,896.00	-753,135.24	25.0%*
2602 PLUMBING PERMITS						
10326 2602 R PLUMBING PERMITS	-188,000	-188,000	-19,301.00	-2,462.00	-168,699.00	10.3%*
2603 ELECTRICAL PERMITS						
10326 2603 R ELECTRICAL PERMITS	-250,000	-250,000	-111,075.00	.00	-138,925.00	44.4%*
2604 HEATING PERMITS						
10326 2604 R HEATING PERMITS	-110,000	-110,000	-53,717.00	.00	-56,283.00	48.8%*
2605 SIGN PERMITS						
10326 2605 R SIGN PERMITS	-1,500	-1,500	.00	.00	-1,500.00	.0%*
2606 SWIMM.POOL PERMITS						
10326 2606 R SWIMMING POOL PERMITS	-1,000	-1,000	.00	.00	-1,000.00	.0%*
2608 CERTIFICATE OF OCCUPANCY						
10326 2608 R CERTIFICATE OF OCCUPA	-700	-700	-100.00	.00	-600.00	14.3%*
TOTAL BUILDING DEPARTMENT	-1,555,000	-1,555,000	-434,857.76	-8,358.00	-1,120,142.24	28.0%
TOTAL REVENUES	-1,555,000	-1,555,000	-434,857.76	-8,358.00	-1,120,142.24	

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ACCOUNTS FOR: 030 PUBLIC WORKS	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
3000 LANDFILL FEES						
10530 3000 TRANSFER STATION FEES	-60,000	-60,000	-11,400.00	-11,400.00	-48,600.00	19.0%*
3002 TRANSFER STATION FEES COMM.						
10530 3002 TRANSFER STATION FEES C	-125,000	-125,000	.00	.00	-125,000.00	.0%*
3021 RECYCLE MATERIAL-SALES						
10530 3021 RECYCLE MATERIAL-SALES	-40,000	-40,000	-20,311.01	-7,060.50	-19,688.99	50.8%*
3025 MULCH						
10530 3025 MULCH	-50	-50	.00	.00	-50.00	.0%*
3028 COMMUNITY GARDENS						
10530 3028 COMMUNITY GARDENS	0	0	-620.00	.00	620.00	100.0%
TOTAL PUBLIC WORKS	-225,050	-225,050	-32,331.01	-18,460.50	-192,718.99	14.4%
TOTAL REVENUES	-225,050	-225,050	-32,331.01	-18,460.50	-192,718.99	

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ACCOUNTS FOR:
032 ENGINEERING DEPARTMENT
**ORIGINAL
 ESTIM REV**
**REVISED
 EST REV**
**ACTUAL YTD
 REVENUE**
**ACTUAL MTD
 REVENUE**
**REMAINING
 REVENUE**
**PCT
 COLL**

3201 SIDEWALK PERMITS

10332 3201 SIDEWALK & DRIVEWAY PER	-4,000	-4,000	-2,600.00	.00	-1,400.00	65.0%*
--------------------------------------------------------	--------	--------	-----------	-----	-----------	--------

3202 SIDEWALK LICENSES

10332 3202 SIDEWALK & DRIVEWAY LIC	-3,125	-3,125	-3,679.00	.00	554.00	117.7%
--------------------------------------------------------	--------	--------	-----------	-----	--------	--------

3203 STREET PERMITS

10332 3203 STREET EXCAVATION PERM	-30,000	-30,000	-13,946.00	.00	-16,054.00	46.5%*
---------------------------------------------------	---------	---------	------------	-----	------------	--------

3208 PLANNING & TOWN CLERK MAP

10332 3208 MAP COPY	-325	-325	.00	.00	-325.00	.0%*
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3209 MAP PHOTOCOPY

10332 3209 PHOTOCOPY	-125	-125	-140.00	.00	15.00	112.0%
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3213 GIS DATA

10332 3213 GIS DATA	-200	-200	.00	.00	-200.00	.0%*
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3214 PENALTIES

10332 3214 PENALTIES	-2,500	-2,500	-700.00	.00	-1,800.00	28.0%*
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TOTAL ENGINEERING DEPARTMENT	-40,275	-40,275	-21,065.00	.00	-19,210.00	52.3%
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TOTAL REVENUES	-40,275	-40,275	-21,065.00	.00	-19,210.00	
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 ACCOUNTS FOR:
 036 LIBRARY

 ORIGINAL
 ESTIM REV

 REVISED
 EST REV

 ACTUAL YTD
 REVENUE

 ACTUAL MTD
 REVENUE

 REMAINING
 REVENUE

 PCT
 COLL

3607 COPY PROGRAM REVENUE

[10536 3607 COPY PROGRAM REVENUE](#)

-16,000

-16,000

.00

.00

-16,000.00

.0%*

TOTAL LIBRARY

-16,000

-16,000

.00

.00

-16,000.00

.0%

TOTAL REVENUES

-16,000

-16,000

.00

.00

-16,000.00

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ACCOUNTS FOR:
037 RECREATION

ORIGINAL
ESTIM REV

REVISED
EST REV

ACTUAL YTD
REVENUE

ACTUAL MTD
REVENUE

REMAINING
REVENUE

PCT
COLL

3701 SERVICES & SPECIAL PROJEC

[10537 3701 RENTALSEVICES & SPEC. P](#)

-35,000

-35,000

25.00

-50.00

-35,025.00

-.1%*

3702 SWIMMING POOL

[10537 3702 SWIMMING POOL](#)

-21,000

-21,000

75.00

.00

-21,075.00

-.4%*

3705 LAUREL VIEW GOLF COURSE

[10537 3705 LAUREL VIEW GOLF COURSE](#)

-26,200

-26,200

.00

.00

-26,200.00

.0%*

3706 LAUREL VIEW COUNTRY CLUB

[10537 3706 LAUREL VIEW COUNTRY CLU](#)

-2,400

-2,400

.00

.00

-2,400.00

.0%*

3710 REC SPEC PROGRAMS

[10537 3710 PARKS & REC SPEC PROGR](#)

-50,000

-50,000

-1,564.40

-77.00

-48,435.60

3.1%*

TOTAL RECREATION

-134,600

-134,600

-1,464.40

-127.00

-133,135.60

1.1%

TOTAL REVENUES

-134,600

-134,600

-1,464.40

-127.00

-133,135.60

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ACCOUNTS FOR: 050 BOARD OF EDUCATION	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9611 BOE MEDICAL REVENUE						
10950 9611 BOE MED. REIM..	-200,000	-200,000	-10,771.79	.00	-189,228.21	5.4%*
9612 BOE WORKERS COMP REIM						
10950 9612 BOE WORKERS COMP REIM	0	0	-20,356.14	.00	20,356.14	100.0%
9628 TERM LIFE REVENUE						
10950 9628 TERM LIFE REVENUE	-25,000	-25,000	-79.20	-39.60	-24,920.80	.3%*
9630 MISCELLANEOUS						
10950 9630 MISCELLANEOUS	-700,000	-700,000	-1,933.35	-397.50	-698,066.65	.3%*
TOTAL BOARD OF EDUCATION	-925,000	-925,000	-33,140.48	-437.10	-891,859.52	3.6%
TOTAL REVENUES	-925,000	-925,000	-33,140.48	-437.10	-891,859.52	

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ACCOUNTS FOR: 095 STATE OF CONNECTICUT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9502 PILOT: State Owned Property						
10495 9502 PILOT - STATE PROPERTY	-662,757	-662,757	-662,757.00	.00	.00	100.0%
9508 DISABILITY EXEMPTION						
10495 9508 DISABILITY EXEMPTION	-9,707	-9,707	-10,150.38	.00	443.38	104.6%
9510 PILOT: COLLEGE & HOSPITALS						
10495 9510 PILOT-COLLEGES & HOSP	-2,359,751	-2,359,751	-2,359,751.00	.00	.00	100.0%
9511 GRANTS FOR MUNICIPAL PROJECTS						
10495 9511 MRSA MUNICIPAL PROJECTS	-286,689	-286,689	.00	.00	-286,689.00	.0%*
9519 TELCOM ACCESS						
10495 9519 TELCOM ACCESS	-99,093	-99,093	.00	.00	-99,093.00	.0%*
9520 PILOT-VETERANS EXEMPTION						
10495 9520 PILOT-VETERANS EXEMPTIO	-120,983	-120,983	-127,277.15	.00	6,294.15	105.2%
9607 TOWN AID ROAD						
10495 9607 TOWN ROAD AID	-672,478	-672,478	-671,515.33	-335,757.66	-962.67	99.9%*
9623 MASHANTUCKET PEQUOT FUND						
10495 9623 MASHANTUCKET PEQUOT FUN	-725,946	-725,946	-241,982.00	.00	-483,964.00	33.3%*
9641 MUNICIPAL STABILIZATION GRANT						
10495 9641 MUNICIPAL STABILIZATION	-1,646,236	-1,646,236	-1,646,236.00	.00	.00	100.0%

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ACCOUNTS FOR: 095	STATE OF CONNECTICUT	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
9642 MRS MV PROPERTY TAX							
<hr/>							
10495 9642	MRS MV PROPERTY TAX	-945,574	-945,574	-945,574.00	.00	.00	100.0%
<hr/>							
9643 STATE / FED COVID							
<hr/>							
10495 9643	COVID-19	-6,000,000	-6,000,000	-34,392.79	.00	-5,965,607.21	.6%*
TOTAL STATE OF CONNECTICUT		-13,529,214	-13,529,214	-6,699,635.65	-335,757.66	-6,829,578.35	49.5%
TOTAL REVENUES		-13,529,214	-13,529,214	-6,699,635.65	-335,757.66	-6,829,578.35	

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ACCOUNTS FOR: 096	EDUCATION-STATE OF CONN.	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
9602 ADULT EDUCATION							
10496 9602 ADULT EDUCATION		-264,455	-264,455	-203,697.00	.00	-60,758.00	77.0%*
9604 MAGNET SCHOOLS							
10496 9604 MAGNET SCHOOLS		-15,600	-15,600	-13,000.00	.00	-2,600.00	83.3%*
9610 NON-PUBLIC SCH.HEALTH SER							
10496 9610 NON-PUBLIC SCHOOL HEALT		-112,530	-112,530	-116,616.00	-116,616.00	4,086.00	103.6%
9614 E.C.S.GRANT							
10496 9614 E.C.S. GRANT		-22,937,247	-22,937,247	-5,757,690.00	.00	-17,179,557.00	25.1%*
TOTAL EDUCATION-STATE OF CONN.		-23,329,832	-23,329,832	-6,091,003.00	-116,616.00	-17,238,829.00	26.1%
TOTAL REVENUES		-23,329,832	-23,329,832	-6,091,003.00	-116,616.00	-17,238,829.00	

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ACCOUNTS FOR: 097 MISCELLANEOUS	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
9637 SCHOLL BUS TRAFFIC ENFORCEMENT						
10497 9637 SCHOLL BUS TRAFFIC ENFO	-21,000	-21,000	-6,680.00	-5,960.00	-14,320.00	31.8%*
9701 PILOT - GREATER NEW HAVEN WPCA						
10497 9701 PILOT - GREATER NEW HAV	-73,300	-73,300	-36,650.00	.00	-36,650.00	50.0%*
9702 QU PER STUDENT COST						
10497 9702 QU PER STUDENT COST	-1	-1	.00	.00	-1.00	.0%*
9703 WTR.AUTH.IN LIEU OF TAXES						
10497 9703 PILOT-WATER AUTHORITY	-1,189,013	-1,189,013	-645,579.20	.00	-543,433.80	54.3%*
9708 QUINNIPIAC UNIVERSITY						
10497 9708 QUINNIPIAC UNIVERSITY	-500,000	-500,000	.00	.00	-500,000.00	.0%*
9714 TOWN PROJECT REIMBURSEMENT						
10497 9714 TOWN PROJECT REIMBURSEM	-775,000	-775,000	.00	.00	-775,000.00	.0%*
TOTAL MISCELLANEOUS	-2,558,314	-2,558,314	-688,909.20	-5,960.00	-1,869,404.80	26.9%
TOTAL REVENUES	-2,558,314	-2,558,314	-688,909.20	-5,960.00	-1,869,404.80	

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ACCOUNTS FOR: 305	ACCTS. RECEIVABLE-OTHER	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
<hr/>							
3069	EXTRA DUTY INTEREST						
<hr/>							
11305	3069						
	EXTRA DUTY INTEREST	0	0	-2,499.57	-283.97	2,499.57	100.0%
	TOTAL ACCTS. RECEIVABLE-OTHER	0	0	-2,499.57	-283.97	2,499.57	100.0%
	TOTAL REVENUES	0	0	-2,499.57	-283.97	2,499.57	

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	ORIGINAL ESTIM REV	REVISED EST REV	ACTUAL YTD REVENUE	ACTUAL MTD REVENUE	REMAINING REVENUE	PCT COLL
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GRAND TOTAL	-248,928,679	-248,930,179	-190,325,813.17	-46,091,813.97	-58,604,365.83	76.5%
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ACCOUNTS FOR: 00 DEBT SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10001 DEBT SERVICE							
0810 PRINCIPAL							
10001 0810 PRINCIPAL	5,935,000	5,935,000	265,000.00	.00	.00	5,670,000.00	4.5%
0810P POB PRINCIPAL							
10001 0810P POB PRINCIPAL	2,425,000	2,425,000	2,425,000.00	.00	.00	.00	100.0%
0811 INTEREST							
10001 0811 INTEREST	8,242,327	8,242,327	3,688,130.09	.00	.00	4,554,196.91	44.7%
0811P POB INTEREST							
10001 0811P POB INTEREST	5,616,518	5,616,518	2,832,509.10	.00	.00	2,784,008.90	50.4%
0818 DEBT SINKING RESERVE							
10001 0818 DEBT SINKING RESERVE	0	0	-25,304.79	.00	.00	25,304.79	100.0%
0821 CAPITAL INVESTMENT FUND CONTR							
10001 0821 TAN - INTEREST REPAYMEN	256,000	256,000	175,840.00	18,840.00	.00	80,160.00	68.7%
TOTAL DEBT SERVICE	22,474,845	22,474,845	9,361,174.40	18,840.00	.00	13,113,670.60	41.7%
TOTAL EXPENSES	22,474,845	22,474,845	9,361,174.40	18,840.00	.00	13,113,670.60	

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ACCOUNTS FOR: 01 LEGISLATIVE COUNCIL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10101 LEG. COUNCIL ADMIN.							
0110 SALARIES							
10101 0110 REGULAR SALARIES	152,106	152,106	89,174.86	11,088.30	.00	62,931.14	58.6%
0140 LONGEVITY							
10101 0140 LONGEVITY	845	870	1,645.00	.00	.00	-775.00	189.1%*
0510 ADVERTISING							
10101 0510 ADVERTISING	30,000	30,000	8,142.60	4,906.27	.00	21,857.40	27.1%
0576 SPECIAL PROJECTS							
10101 0576 SPECIAL PROJECTS	2,000	2,000	.00	.00	.00	2,000.00	.0%
0592 LEGAL FINANCIAL							
10101 0592 LEGAL LAWYER	50,000	50,000	43,732.22	9,609.60	6,267.78	.00	100.0%
0595 ANNUAL AUDIT							
10101 0595 ANNUAL AUDIT	65,000	65,000	13,000.00	.00	.00	52,000.00	20.0%
0965 EMERGENCY & CONTINGENCY F							
10101 0965 EMERG & CONTINGENCY FUN	1,000,000	418,481	.00	.00	.00	418,480.56	.0%
10142 EMPLOYEE BENEFITS							
0231 Employee Retirement Cashouts							
10142 0231 ACCRUED BENEFITS/RETIRE	500,000	1,000,000	884,600.73	53,274.03	.00	115,399.27	88.5%

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ACCOUNTS FOR: 01	LEGISLATIVE COUNCIL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
10143	LEG. COUNCIL LEGISLATIVE							
<hr/>								
0590	PROFESSIONAL/TECH SERVICE							
<hr/>								
10143 0590	PROFESSIONAL/TECH SERVI	16,200	16,175	15,960.00	15,060.00	.00	215.00	98.7%
0590A	PROFESSIONAL TECH/TOWN PLAN							
<hr/>								
10143 0590A	PROFESSIONAL TECH/TOWN	3,000	3,000	.00	.00	.00	3,000.00	.0%
0670	FOOD PRODUCTS							
<hr/>								
10143 0670	FOOD PRODUCTS	500	500	.00	.00	.00	500.00	.0%
0933	SETTLEMENT RESERVE							
<hr/>								
10143 0933	SETTLEMENT RESERVE	100,000	100,000	.00	.00	.00	100,000.00	.0%
0941	EXPENSE ALLOW.							
<hr/>								
10143 0941	STIPEND/REIMBURSEMENT	28,900	28,900	12,614.00	.00	.00	16,286.00	43.6%
TOTAL LEGISLATIVE COUNCIL		1,948,551	1,867,032	1,068,869.41	93,938.20	6,267.78	791,894.37	57.6%
TOTAL EXPENSES		1,948,551	1,867,032	1,068,869.41	93,938.20	6,267.78	791,894.37	

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 ACCOUNTS FOR:
 02 MAYOR'S OFFICE

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10201 MAYOR ADMINISTRATION						
0110 SALARIES						
10201 0110 REGULAR SALARIES	392,839	392,839	255,769.84	32,725.04	.00	137,069.16 65.1%
0140 LONGEVITY						
10201 0140 LONGEVITY	725	725	.00	.00	.00	725.00 .0%
0172 EXPENSE REIMBURSEMENT						
10201 0172 EXPENSE REIMBURSEMENT	500	500	.00	.00	.00	500.00 .0%
0329 TOWN EVENTS						
10201 0329 TOWN EVENTS	2,500	2,500	177.94	.00	.00	2,322.06 7.1%
0350 PROFESSIONAL MEETINGS						
10201 0350 PROFESSIONAL MEETINGS	1,000	1,000	.00	.00	.00	1,000.00 .0%
0510 ADVERTISING						
10201 0510 ADVERTISING	500	500	.00	.00	.00	500.00 .0%
0541 DUES/SUBSCRIPTIONS						
10201 0541 DUES/SUBSCRIPTIONS	500	500	.00	.00	.00	500.00 .0%
0542 VETERANS MEMORIAL PARADE						
10201 0542 VETERANS MEMORIAL PARAD	4,000	4,000	.00	.00	.00	4,000.00 .0%
0558 MUNICIPAL SERVICE FEES						
10201 0558 MUNICIPAL SERVICE FEES	72,800	72,800	58,201.84	.00	.00	14,598.16 79.9%

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ACCOUNTS FOR: 02 MAYOR'S OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0590 PROFESSIONAL/TECH SERVICE							
10201 0590 PROFESSIONAL/TECH SERVI	1,500	1,500	408.38	.00	.00	1,091.62	27.2%
0966 COMMISSION EXPENSES							
10201 0966 COMMISSION EXPENSES	250	250	.00	.00	.00	250.00	.0%
3636 EXP. REDUCTION, EFF. EFF,ATTR.							
10201 3636 EXP. REDUCTION, EFF. EF	-250,000	-250,000	.00	.00	.00	-250,000.00	.0%*
TOTAL MAYOR'S OFFICE	227,114	227,114	314,558.00	32,725.04	.00	-87,444.00	138.5%
TOTAL EXPENSES	227,114	227,114	314,558.00	32,725.04	.00	-87,444.00	

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ACCOUNTS FOR: 04 REGISTRAR OF VOTERS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10401 ELECTION & REG. ADMIN.							
0110 SALARIES							
10401 0110 REGULAR SALARIES	111,500	111,500	63,731.41	6,807.76	.00	47,768.59	57.2%
0130 OVERTIME							
10401 0130 OVERTIME	1,120	1,120	999.32	.00	.00	120.68	89.2%
0140 LONGEVITY							
10401 0140 LONGEVITY	1,020	1,020	1,020.00	.00	.00	.00	100.0%
0350 PROFESSIONAL MEETINGS							
10401 0350 PROFESSIONAL MEETINGS	2,200	2,155	.00	.00	.00	2,155.00	.0%
0460 TELEPHONE SERVICE							
10401 0460 TELEPHONE SERVICE	1,925	1,925	1,781.17	-37.41	.00	143.83	92.5%
0510 ADVERTISING							
10401 0510 ADVERTISING	150	150	.00	.00	.00	150.00	.0%
0513 CONTRACT SERVICES							
10401 0513 CONTRACT SERVICES	6,615	6,615	6,160.00	.00	150.00	305.00	95.4%
0515 PRINTING/REPRODUCTION							
10401 0515 PRINTING/REPRODUCTION	4,300	4,290	3,780.63	.00	.00	509.37	88.1%
0541 DUES/SUBSCRIPTIONS							
10401 0541 DUES/SUBSCRIPTIONS	140	140	140.00	.00	.00	.00	100.0%

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ACCOUNTS FOR: 04 REGISTRAR OF VOTERS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0575 EQUIPMENT MAINT.							
10401 0575 EQUIPMENT MAINT.	756	756	.00	.00	.00	756.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
10401 0590 PROFESSIONAL/TECH SERVI	25,352	39,552	36,572.00	.00	.00	2,980.00	92.5%
0615 ELECTION SUPPLIES							
10401 0615 ELECTION SUPPLIES	20,845	16,845	11,521.11	.00	300.00	5,023.89	70.2%
0670 FOOD PRODUCTS							
10401 0670 FOOD PRODUCTS	1,326	171	170.74	.00	.00	.26	99.8%
10488 ELECTION & REG. PRIMARIES							
0460 TELEPHONE SERVICE							
10488 0460 TELEPHONE SERVICE	1,925	1,925	1,722.02	.00	.00	202.98	89.5%
0510 ADVERTISING							
10488 0510 ADVERTISING	150	150	.00	.00	.00	150.00	.0%
0513 CONTRACT SERVICES							
10488 0513 CONTRACT SERVICES	7,600	7,600	1,360.00	.00	.00	6,240.00	17.9%
0515 PRINTING/REPRODUCTION							
10488 0515 PRINTING/REPRODUCTION	3,200	3,210	3,204.51	.00	.00	5.49	99.8%

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ACCOUNTS FOR: 04 REGISTRAR OF VOTERS	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0590 PROFESSIONAL/TECH SERVICE							
10488 0590 PROFESSIONAL/TECH SERVI	26,146	26,146	23,867.00	.00	.00	2,279.00	91.3%
0615 ELECTION SUPPLIES							
10488 0615 ELECTION SUPPLIES	14,125	6,125	-1,163.47	.00	114.00	7,174.47	-17.1%
0670 FOOD PRODUCTS							
10488 0670 FOOD PRODUCTS	1,216	216	171.54	.00	.00	44.46	79.4%
TOTAL REGISTRAR OF VOTERS	231,611	231,611	155,037.98	6,770.35	564.00	76,009.02	67.2%
TOTAL EXPENSES	231,611	231,611	155,037.98	6,770.35	564.00	76,009.02	

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ACCOUNTS FOR: 05 FINANCE OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10501 FINANCE ADMINISTRATION							
0110 SALARIES							
10501 0110 REGULAR SALARIES	540,231	527,941	310,836.12	39,506.14	.00	217,104.88	58.9%
0130 OVERTIME							
10501 0130 OVERTIME	25,000	53,050	52,152.50	9,108.55	.00	897.50	98.3%
0134 PAY DIFFERENTIAL							
10501 0134 PAY DIFFERENTIAL	350	3,590	1,890.69	.00	.00	1,699.31	52.7%
0140 LONGEVITY							
10501 0140 LONGEVITY	3,235	3,235	1,020.00	.00	.00	2,215.00	31.5%
0310 MILEAGE							
10501 0310 MILEAGE	2,000	2,000	.00	.00	.00	2,000.00	.0%
0350 PROFESSIONAL MEETINGS							
10501 0350 SEMINARS/PROFESSIONAL M	1,000	1,000	.00	.00	.00	1,000.00	.0%
0541 DUES/SUBSCRIPTIONS							
10501 0541 DUES/SUBSCRIPTIONS	790	790	660.00	.00	.00	130.00	83.5%
0552 LAND/BUILDINGS RENTAL							
10501 0552 BUILDINGS RENTAL VOL FI	74,292	74,292	.00	.00	.00	74,292.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
10501 0590 PROFESSIONAL/TECH SERVI	30,000	30,000	16,367.62	3,500.00	.00	13,632.38	54.6%

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ACCOUNTS FOR: 05 FINANCE OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0677 RESERVE FOR NEGOTIATIONS							
10501 0677 RESERVE FOR NEGOTIATION	30,000	30,000	7,200.00	.00	.00	22,800.00	24.0%
10517 INSURANCE							
0937 INSURANCE MANAGEMENT							
10517 0937 INSURANCE MANAGEMENT	20,000	20,000	1,846.00	.00	404.44	17,749.56	11.3%
0938 INSURANCE LIABILITY							
10517 0938 INSURANCE LIABILITY	1,000,000	980,000	426,615.24	.00	554,809.76	-1,425.00	100.1%*
0958 INSURANCE CLAIMSVE							
10517 0958 INSURANCE CLAIMS	20,000	20,000	.00	.00	.00	20,000.00	.0%
0985 ENVIRONMENTAL STUDIES & WORK							
10517 0985 ENVIRONMENTAL COMPLIANC	12,500	12,500	.00	.00	200.00	12,300.00	1.6%
10580 FINANCE DATA PROCESSING							
0575 EQUIPMENT MAINT.							
10580 0575 EQUIPMENT MAINTENANCE	453,232	453,232	296,778.46	9,744.75	22,173.27	134,280.27	70.4%
TOTAL FINANCE OFFICE	2,212,630	2,211,630	1,115,366.63	61,859.44	577,587.47	518,675.90	76.5%
TOTAL EXPENSES	2,212,630	2,211,630	1,115,366.63	61,859.44	577,587.47	518,675.90	

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ACCOUNTS FOR: 06 ASSESSOR'S OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10601 ASSESSOR ADMINISTRATION							
0110 SALARIES							
10601 0110 REGULAR SALARIES	280,955	276,930	125,275.28	21,066.01	.00	151,654.72	45.2%
0130 OVERTIME							
10601 0130 OVERTIME	2,500	5,500	4,537.49	.00	.00	962.51	82.5%
0140 LONGEVITY							
10601 0140 LONGEVITY	820	845	845.00	.00	.00	.00	100.0%
0351 EDUCATION SEMINARS							
10601 0351 EDUCATION SEMINARS	1,500	1,500	.00	.00	.00	1,500.00	.0%
0541 DUES/SUBSCRIPTIONS							
10601 0541 DUES/SUBSCRIPTIONS	1,830	1,830	.00	.00	.00	1,830.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
10601 0590 PROFESSIONAL/TECH SERVI	16,456	16,456	7,596.88	.00	.00	8,859.12	46.2%
0718 BOOKS,MAPS,MANUALS							
10601 0718 BOOKS, MAPS, MANUALS	3,200	3,200	795.00	.00	.00	2,405.00	24.8%
TOTAL ASSESSOR'S OFFICE	307,261	306,261	139,049.65	21,066.01	.00	167,211.35	45.4%
TOTAL EXPENSES	307,261	306,261	139,049.65	21,066.01	.00	167,211.35	

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

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ACCOUNTS FOR: 08 TAX OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10801 TAX ADMINISTRATION							
0110 SALARIES							
10801 0110 REGULAR SALARIES	284,611	284,611	162,307.39	21,109.36	.00	122,303.61	57.0%
0130 OVERTIME							
10801 0130 OVERTIME	3,000	3,000	2,378.80	239.78	.00	621.20	79.3%
0134 PAY DIFFERENTIAL							
10801 0134 PAY DIFFERENTIAL	1,200	1,200	.00	.00	.00	1,200.00	.0%
0140 LONGEVITY							
10801 0140 LONGEVITY	1,995	1,995	1,100.00	.00	.00	895.00	55.1%
0351 EDUCATION SEMINARS							
10801 0351 EDUCATION SEMINARS	1,200	1,200	200.00	.00	.00	1,000.00	16.7%
0510 ADVERTISING							
10801 0510 ADVERTISING	1,700	1,700	1,668.16	.00	.00	31.84	98.1%
0541 DUES/SUBSCRIPTIONS							
10801 0541 DUES/SUBSCRIPTIONS	200	200	40.00	40.00	.00	160.00	20.0%
TOTAL TAX OFFICE	293,906	293,906	167,694.35	21,389.14	.00	126,211.65	57.1%
TOTAL EXPENSES	293,906	293,906	167,694.35	21,389.14	.00	126,211.65	

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ACCOUNTS FOR: 09 TOWN ATTORNEY	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
10901 TOWN ATTORNEY ADMIN.							
0110 SALARIES							
10901 0110 REGULAR SALARIES	276,010	276,010	150,116.74	16,358.48	.00	125,893.26	54.4%
0140 LONGEVITY							
10901 0140 LONGEVITY	1,995	1,995	.00	.00	.00	1,995.00	.0%
0541 DUES/SUBSCRIPTIONS							
10901 0541 DUES/SUBSCRIPTIONS	825	825	345.00	.00	.00	480.00	41.8%
0718 BOOKS,MAPS,MANUALS							
10901 0718 BOOKS, MAPS, MANUALS	3,000	3,000	1,212.00	202.00	1,212.00	576.00	80.8%
10918 TOWN ATTY. LEGAL AFFAIRS							
0590 PROFESSIONAL/TECH SERVICE							
10918 0590 PROFESSIONAL/TECH SERVI	350,000	350,000	113,734.16	18,738.99	15,811.75	220,454.09	37.0%
0934 COURT JUDGMENT							
10918 0934 COURT JUDGMENT	3,000	3,000	.00	.00	.00	3,000.00	.0%
0940 FEE REIMBURSEMENT							
10918 0940 FEE REIMBURSEMENT	1,500	1,500	1,365.82	116.40	.00	134.18	91.1%
TOTAL TOWN ATTORNEY	636,330	636,330	266,773.72	35,415.87	17,023.75	352,532.53	44.6%
TOTAL EXPENSES	636,330	636,330	266,773.72	35,415.87	17,023.75	352,532.53	

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ACCOUNTS FOR:
10 TOWN CLERK'S OFFICE

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11001 TOWN CLERK ADMINISTRATION						
0110 SALARIES						
11001 0110 REGULAR SALARIES	443,329	443,329	265,820.40	33,838.56	.00	177,508.60 60.0%
0130 OVERTIME						
11001 0130 OVERTIME	4,000	4,000	3,321.89	.00	.00	678.11 83.0%
0134 PAY DIFFERENTIAL						
11001 0134 PAY DIFFERENTIAL	100	100	23.24	23.24	.00	76.76 23.2%
0140 LONGEVITY						
11001 0140 LONGEVITY	3,470	3,470	2,470.00	1,825.00	.00	1,000.00 71.2%
0510 ADVERTISING						
11001 0510 ADVERTISING	2,000	2,000	909.92	.00	.00	1,090.08 45.5%
0518 BINDING						
11001 0518 BINDING	700	700	.00	.00	.00	700.00 .0%
0529 LAND RECORDS INDEXING						
11001 0529 LAND RECORDS INDEXING	50,000	50,000	17,970.00	6,255.00	32,030.00	.00 100.0%
0541 DUES/SUBSCRIPTIONS						
11001 0541 DUES/SUBSCRIPTIONS	897	897	360.00	.00	397.00	140.00 84.4%
0581 RECORD REPRODUCTION						
11001 0581 RECORD REPRODUCTION	1,500	1,500	.00	.00	280.16	1,219.84 18.7%

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ACCOUNTS FOR: 10 TOWN CLERK'S OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0590 PROFESSIONAL/TECH SERVICE							
11001 0590 PROFESSIONAL/TECH SERVI	2,500	2,500	2,122.40	296.80	29.60	348.00	86.1%
0615 ELECTION SUPPLIES							
11001 0615 ELECTION SUPPLIES	15,000	15,000	14,730.00	.00	.00	270.00	98.2%
0940 FEE REIMBURSEMENT							
11001 0940 FEE REIMBURSEMENT	400,000	400,000	322,651.00	116,218.00	.00	77,349.00	80.7%
11012 COMMISSION CLERKS							
0510 ADVERTISING							
11012 0510 ADVERTISING	700	700	129.47	.00	.00	570.53	18.5%
0590 PROFESSIONAL/TECH SERVICE							
11012 0590 PROFESSIONAL/TECH SERVI	20,075	20,075	8,145.00	1,095.00	6,400.00	5,530.00	72.5%
TOTAL TOWN CLERK'S OFFICE	944,271	944,271	638,653.32	159,551.60	39,136.76	266,480.92	71.8%
TOTAL EXPENSES	944,271	944,271	638,653.32	159,551.60	39,136.76	266,480.92	

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ACCOUNTS FOR: 11 PLANNING & ZONING	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11101 PLANNING & ZONING ADMIN.							
0110 SALARIES							
11101 0110 REGULAR SALARIES	487,663	487,663	288,378.06	31,924.57	.00	199,284.94	59.1%
0130 OVERTIME							
11101 0130 OVERTIME	6,800	6,800	1,354.47	246.27	.00	5,445.53	19.9%
0140 LONGEVITY							
11101 0140 LONGEVITY	4,211	4,211	2,395.00	825.00	.00	1,816.00	56.9%
0510 ADVERTISING							
11101 0510 ADVERTISING	8,000	8,000	.00	.00	.00	8,000.00	.0%
0540S SIGNS & IWC MEDALLIONS							
11101 0540S SIGNS & IWC MEDALLIONS	510	510	.00	.00	.00	510.00	.0%
0541 DUES/SUBSCRIPTIONS							
11101 0541 DUES/SUBSCRIPTIONS	110	110	.00	.00	.00	110.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
11101 0590 PROFESSIONAL/TECH SERVI	16,020	16,020	2,400.00	.00	.00	13,620.00	15.0%
0672 UNIFORM PURCHASE ALLOW							
11101 0672 UNIFORM PURCHASE ALLOW	550	550	550.00	.00	.00	.00	100.0%
TOTAL PLANNING & ZONING	523,864	523,864	295,077.53	32,995.84	.00	228,786.47	56.3%
TOTAL EXPENSES	523,864	523,864	295,077.53	32,995.84	.00	228,786.47	

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ACCOUNTS FOR: 12 PERSONNEL OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11201 PERSONNEL ADMINISTRATION							
0110 SALARIES							
11201 0110 REGULAR SALARIES	309,035	309,035	184,155.53	23,771.95	.00	124,879.47	59.6%
0120 TEMPORARY WAGES							
11201 0120 TEMPORARY WAGES	6,000	6,000	.00	.00	.00	6,000.00	.0%
0140 LONGEVITY							
11201 0140 LONGEVITY	3,415	3,415	1,625.00	.00	.00	1,790.00	47.6%
0510 ADVERTISING							
11201 0510 ADVERTISING	1,500	1,500	.00	.00	.00	1,500.00	.0%
0541 DUES/SUBSCRIPTIONS							
11201 0541 DUES/SUBSCRIPTIONS	700	700	219.00	.00	.00	481.00	31.3%
0590 PROFESSIONAL/TECH SERVICE							
11201 0590 PROFESSIONAL/TECH SERVI	500	500	.00	.00	.00	500.00	.0%
11229 PERS. PERSONNEL ADMIN.							
0612 TEST SUPPLIES							
11229 0612 TEST SUPPLIES	10,000	10,000	.00	.00	5,000.00	5,000.00	50.0%
11294 PERSONNEL MEDICAL INSUR.							
0240 PHYSICAL EXAMS							

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ACCOUNTS FOR: 12 PERSONNEL OFFICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11294 0240 PHYSICAL EXAMS	10,000	10,000	3,552.95	.00	4,481.00	1,966.05	80.3%
0590 PROFESSIONAL/TECH SERVICE							
11294 0590 PROFESSIONAL/TECH SERVI	15,000	15,000	865.38	.00	5,545.00	8,589.62	42.7%
0942 STIPEND							
11294 0942 STIPEND	15,000	15,000	8,076.88	1,153.84	.00	6,923.12	53.8%
TOTAL PERSONNEL OFFICE	371,150	371,150	198,494.74	24,925.79	15,026.00	157,629.26	57.5%
TOTAL EXPENSES	371,150	371,150	198,494.74	24,925.79	15,026.00	157,629.26	

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ACCOUNTS FOR: 14 ECONOMIC DEVELOPMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11411 ECONOMIC DEVELOPMENT							
0110 SALARIES							
11411 0110 REGULAR SALARIES	201,314	201,314	96,429.20	4,192.31	.00	104,884.80	47.9%
0140 LONGEVITY							
11411 0140 LONGEVITY	900	900	.00	.00	.00	900.00	.0%
0320 MONTHLY ALLOWANCE							
11411 0320 MONTHLY ALLOWANCE	150	150	.00	.00	.00	150.00	.0%
0350 PROFESSIONAL MEETINGS							
11411 0350 PROFESSIONAL MEETINGS	500	500	.00	.00	.00	500.00	.0%
0360 BUSINESS TRAVEL							
11411 0360 BUSINESS TRAVEL	1,000	1,000	.00	.00	.00	1,000.00	.0%
0541 DUES/SUBSCRIPTIONS							
11411 0541 DUES/SUBSCRIPTIONS	3,000	3,000	500.00	.00	.00	2,500.00	16.7%
0548M MARKETING CONSULTANT							
11411 0548M MARKETING CONSULTANT	18,288	18,288	.00	.00	.00	18,288.00	.0%
0679 HAMDEN ECON. DEV CORP							
11411 0679 HAMDEN ECON. DEV CORP	20,000	50,000	50,000.00	.00	.00	.00	100.0%
TOTAL ECONOMIC DEVELOPMENT	245,152	275,152	146,929.20	4,192.31	.00	128,222.80	53.4%
TOTAL EXPENSES	245,152	275,152	146,929.20	4,192.31	.00	128,222.80	

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ACCOUNTS FOR: 17 PURCHASING	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11701 PURCHASING ADMINISTRATION							
0110 SALARIES							
11701 0110 REGULAR SALARIES	229,612	229,612	134,274.46	17,424.48	.00	95,337.54	58.5%
0130 OVERTIME							
11701 0130 OVERTIME	3,000	5,000	4,110.49	261.58	.00	889.51	82.2%
0140 LONGEVITY							
11701 0140 LONGEVITY	1,270	1,270	.00	.00	.00	1,270.00	.0%
0350 PROFESSIONAL MEETINGS							
11701 0350 PROFESSIONAL MEETINGS	1,000	1,000	579.15	.00	280.00	140.85	85.9%
0410 NATURAL GAS							
11701 0410 NATURAL GAS	195,000	195,000	55,812.81	19,893.90	131,927.85	7,259.34	96.3%
0420 ELECTRICITY							
11701 0420 ELECTRICITY	850,000	850,000	354,767.74	54,528.68	456,587.39	38,644.87	95.5%
0440 STREET LIGHTING							
11701 0440 STREET LIGHTING	1,000,002	1,000,002	212,966.19	169,155.24	787,035.81	.00	100.0%
0450 WATER							
11701 0450 WATER	210,000	210,000	87,895.22	3,562.21	119,104.78	3,000.00	98.6%
0451 HYDRANT WATER SERVICE							
11701 0451 HYDRANT WATER SERVICE	995,000	995,000	507.25	.00	994,492.75	.00	100.0%

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ACCOUNTS FOR: 17 PURCHASING	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0460 TELEPHONE SERVICE							
11701 0460 TELEPHONE SERVICE	200,000	200,000	116,744.51	16,286.35	82,541.85	713.64	99.6%
0461 TEL REPAIR/INSTALLATION							
11701 0461 TEL REPAIR/INSTALLATION	22,500	22,500	2,310.84	1,220.28	6,910.28	13,278.88	41.0%
0510 ADVERTISING							
11701 0510 ADVERTISING	10,000	10,000	7,861.28	.00	879.93	1,258.79	87.4%
0515 PRINTING/REPRODUCTION							
11701 0515 PRINTING/REPRODUCTION	30,998	30,998	16,604.38	140.62	14,207.29	186.33	99.4%
0541 DUES/SUBSCRIPTIONS							
11701 0541 DUES/SUBSCRIPTIONS	1,500	1,500	480.00	.00	.00	1,020.00	32.0%
0550 POSTAGE							
11701 0550 POSTAGE	100,000	100,000	44,279.16	2,130.03	40,681.34	15,039.50	85.0%
0560 OFFICE EQUIPMENT REPAIRS							
11701 0560 OFFICE EQUIPMENT REPAIR	30,000	30,000	11,538.02	1,850.31	17,610.10	851.88	97.2%
0571 RADIO REPAIRS							
11701 0571 RADIO REPAIRS	16,000	16,000	9,012.50	1,287.50	6,987.50	.00	100.0%
0610 OFFICE SUPPLIES							
11701 0610 OFFICE SUPPLIES	13,000	13,000	3,850.96	1,894.97	2,221.31	6,927.73	46.7%

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ACCOUNTS FOR: 17 PURCHASING	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0630 HEATING FUEL							
11701 0630 HEATING FUEL	7,000	7,000	2,056.84	871.60	4,113.16	830.00	88.1%
0665 DUPLICATE/PHOTO SUPPLIES							
11701 0665 DUPLICATE/PHOTO SUPPLIE	9,000	9,000	2,199.80	.00	640.00	6,160.20	31.6%
0681 COMPUTER SUPPLIES							
11701 0681 COMPUTER SUPPLIES	14,000	14,000	5,627.54	72.23	371.29	8,001.17	42.8%
0710 OFFICE EQUIPMENT							
11701 0710 OFFICE EQUIPMENT	60,000	60,000	21,757.74	3,913.75	25,889.52	12,352.74	79.4%
TOTAL PURCHASING	3,998,882	4,000,882	1,095,236.88	294,493.73	2,692,482.15	213,162.97	94.7%
TOTAL EXPENSES	3,998,882	4,000,882	1,095,236.88	294,493.73	2,692,482.15	213,162.97	

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ACCOUNTS FOR: 18 INFORMATION & TECHNOLOGY DEPT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11801 INFORMATION & TECHNOLOGY DEPT							
0110 SALARIES							
11801 0110 REGULAR SALARIES	218,611	218,611	128,536.55	16,816.24	.00	90,074.45	58.8%
0130 OVERTIME							
11801 0130 OVERTIME	4,000	4,000	3,089.76	1,438.93	.00	910.24	77.2%
0140 LONGEVITY							
11801 0140 LONGEVITY	600	600	600.00	.00	.00	.00	100.0%
0590 PROFESSIONAL/TECH SERVICE							
11801 0590 PROFESSIONAL/TECH SERVI	20,000	20,000	6,523.63	.00	.00	13,476.37	32.6%
0590T PROFESSIONAL/TECH TRAINING							
11801 0590T PROFESSIONAL/TECH TRAI	1,250	1,250	.00	.00	.00	1,250.00	.0%
0785 COMPUTER EQUIPMENT							
11801 0785 COMPUTER EQUIPMENT	4,000	4,000	338.24	.00	1,609.74	2,052.02	48.7%
TOTAL INFORMATION & TECHNOLOGY DE	248,461	248,461	139,088.18	18,255.17	1,609.74	107,763.08	56.6%
TOTAL EXPENSES	248,461	248,461	139,088.18	18,255.17	1,609.74	107,763.08	

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ACCOUNTS FOR: 19 ELDERLY SERVICES	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
11901 ELDERLY SERV. ADMIN.							
0110 SALARIES							
11901 0110 REGULAR SALARIES	305,334	305,334	181,728.78	23,487.26	.00	123,605.22	59.5%
0120 TEMPORARY WAGES							
11901 0120 TEMPORARY WAGES	4,000	4,000	.00	.00	.00	4,000.00	.0%
0130 OVERTIME							
11901 0130 OVERTIME	178	178	.00	.00	.00	178.00	.0%
0140 LONGEVITY							
11901 0140 LONGEVITY	3,630	3,630	2,855.00	.00	.00	775.00	78.7%
0513 CONTRACT SERVICES							
11901 0513 CONTRACT SERVICES	10,608	10,608	5,304.00	884.00	5,304.00	.00	100.0%
0541 DUES/SUBSCRIPTIONS							
11901 0541 DUES/SUBSCRIPTIONS	295	295	145.00	145.00	.00	150.00	49.2%
0606 SPECIAL PROGRAMS							
11901 0606 SPECIAL PROGRAMS	4,300	4,300	1,939.73	.00	.00	2,360.27	45.1%
0650 RECREATION SUPPLIES							
11901 0650 RECREATION SUPPLIES	1,250	1,250	625.60	.00	.00	624.40	50.0%
0728 TRANSPORTATION AGREEMENT							
11901 0728 TRANSPORTATION AGREEMEN	171,000	171,000	33,279.39	3,876.31	137,720.61	.00	100.0%

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ACCOUNTS FOR: 19 ELDERLY SERVICES	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>							
0940 FEE REIMBURSEMENT							
<u>11901 0940 FEE REIMBURSEMENT</u>	0	43,868	9,702.00	90.00	34,166.00	.00	100.0%
TOTAL ELDERLY SERVICES	500,595	544,463	235,579.50	28,482.57	177,190.61	131,692.89	75.8%
TOTAL EXPENSES	500,595	544,463	235,579.50	28,482.57	177,190.61	131,692.89	

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ACCOUNTS FOR: 20	COMMUNITY & YOUTH SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12001	COMMUNITY SERV. ADMIN.							
0110	SALARIES							
12001 0110	REGULAR SALARIES	285,061	285,061	189,885.39	20,484.71	.00	95,175.61	66.6%
0130	OVERTIME							
12001 0130	OVERTIME	3,500	3,500	2,897.49	.00	.00	602.51	82.8%
0140	LONGEVITY							
12001 0140	LONGEVITY	2,285	2,285	1,665.00	.00	.00	620.00	72.9%
0511	GRANTS CONSULTANT							
12001 0511	GRANTS CONSULTANT	50,000	50,000	.00	.00	.00	50,000.00	.0%
0582	FAMILY RELOCATIONS							
12001 0582	FAMILY RELOCATIONS	40,000	40,000	9,758.00	2,717.00	.00	30,242.00	24.4%
0587	EVICTON COSTS							
12001 0587	EVICTON COSTS	20,000	20,000	492.00	.00	.00	19,508.00	2.5%
0588	GEN ASSIST SERV							
12001 0588	GEN ASSIST SERV	93,000	93,000	76,810.30	12,156.70	.00	16,189.70	82.6%
0590	PROFESSIONAL/TECH SERVICE							
12001 0590	PROFESSIONAL/TECH SERVI	35,000	35,000	22,046.47	2,608.47	.00	12,953.53	63.0%
0650	RECREATION SUPPLIES							
12001 0650	RECREATION SUPPLIES	6,000	6,000	3,990.94	1,894.39	1,048.85	960.21	84.0%

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ACCOUNTS FOR: 20	COMMUNITY & YOUTH SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
0709	WARMING CENTER							
<hr/>								
12001	0709 WARMING CENTER	35,000	35,000	.00	.00	.00	35,000.00	.0%
0726	FOOD BANK							
<hr/>								
12001	0726 FOOD BANK	70,000	70,000	49,817.62	1,086.25	.00	20,182.38	71.2%
0727	COMMUNITY GARDEN							
<hr/>								
12001	0727 COMMUNITY GARDEN	4,000	4,000	.00	.00	.00	4,000.00	.0%
12002	YOUTH SERVICES							
<hr/>								
0110	SALARIES							
<hr/>								
12002	0110 REGULAR SALARIES	131,499	131,499	77,996.70	10,115.33	.00	53,502.30	59.3%
0130	OVERTIME							
<hr/>								
12002	0130 OVERTIME	2,500	2,500	820.87	102.61	.00	1,679.13	32.8%
0140	LONGEVITY							
<hr/>								
12002	0140 LONGEVITY	2,145	2,145	2,145.00	.00	.00	.00	100.0%
0366	JUVENILE REVIEW BRD							
<hr/>								
12002	0366 JUVENILE REVIEW BRD	60,000	75,000	75,000.00	.00	.00	.00	100.0%
0541	DUES/SUBSCRIPTIONS							
<hr/>								
12002	0541 DUES/SUBSCRIPTIONS	759	759	473.50	.00	.00	285.50	62.4%

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ACCOUNTS FOR: 20	COMMUNITY & YOUTH SERVICE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0590 PROFESSIONAL/TECH SERVICE								
12002 0590	PROFESSIONAL/TECH SERVI	30,000	15,000	11,959.29	91.72	.00	3,040.71	79.7%
0636 HAMD PARTNERSHIP FOR Y.C.								
12002 0636	HAMD PARTNERSHIP FOR Y.	30,000	30,000	30,000.00	.00	.00	.00	100.0%
0650 RECREATION SUPPLIES								
12002 0650	RECREATION SUPPLIES	2,500	2,500	844.41	.00	.00	1,655.59	33.8%
0670 FOOD PRODUCTS								
12002 0670	FOOD PRODUCTS	2,000	2,000	131.31	.00	368.69	1,500.00	25.0%
0718 BOOKS,MAPS,MANUALS								
12002 0718	BOOKS,MAPS,MANUALS	200	200	.00	.00	.00	200.00	.0%
3113H YOUTH SERVICES PROGRAMS								
12002 3113H	YOUTH SERV. VARIOUS P	5,000	5,000	.00	.00	.00	5,000.00	.0%
TOTAL COMMUNITY & YOUTH SERVICE		910,449	910,449	556,734.29	51,257.18	1,417.54	352,297.17	61.3%
TOTAL EXPENSES		910,449	910,449	556,734.29	51,257.18	1,417.54	352,297.17	

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ACCOUNTS FOR: 23 ANIMAL CONTROL	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12301 ANIMAL CONTROL							
0110 SALARIES							
12301 0110 REGULAR SALARIES	103,890	103,890	44,033.58	4,901.34	.00	59,856.42	42.4%
0120 TEMPORARY WAGES							
12301 0120 TEMPORARY WAGES	5,000	5,000	.00	.00	.00	5,000.00	.0%
0130 OVERTIME							
12301 0130 OVERTIME	10,000	10,000	6,500.07	750.65	.00	3,499.93	65.0%
0140 LONGEVITY							
12301 0140 LONGEVITY	800	800	.00	.00	.00	800.00	.0%
0510 ADVERTISING							
12301 0510 ADVERTISING	1,000	1,000	.00	.00	.00	1,000.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
12301 0590 PROFESSIONAL/TECH SERVI	375	375	.00	.00	.00	375.00	.0%
0673 UNIFORM STIPEND ALLOWANCE							
12301 0673 UNIFORM STIPEND ALLOWAN	2,600	2,600	150.00	75.00	.00	2,450.00	5.8%
12317 ANIMAL CONTROL							
0552 LAND/BUILDINGS RENTAL							
12317 0552 LAND/BUILDINGS - RENTAL	100,000	100,000	28,243.64	10,996.83	18,007.71	53,748.65	46.3%

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 ACCOUNTS FOR:
 23 ANIMAL CONTROL

 ORIGINAL
 APPROP REVISED
 BUDGET

YTD EXPENDED

MTD EXPENDED

ENCUMBRANCES

 AVAILABLE
 BUDGET

 PCT
 USED

12323 ANIMAL CONTROL

0755 SAFETY EQUIPMENT

[12323 0755 SAFETY EQUIPMENT](#)

1,000 1,000

.00

.00

.00

1,000.00

.0%

TOTAL ANIMAL CONTROL

224,665

224,665

78,927.29

16,723.82

18,007.71

127,730.00

43.1%

TOTAL EXPENSES

224,665

224,665

78,927.29

16,723.82

18,007.71

127,730.00

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12401 POLICE ADMINISTRATION							
0110 SALARIES							
12401 0110 REGULAR SALARIES	11,327,301	10,847,718	6,420,951.04	798,536.20	.00	4,426,766.96	59.2%
0110E SALARIES GEN ADMIN							
12401 0110E EXTRA DUTY SALARIES	1,800,000	1,800,000	1,316,868.35	100,852.96	.00	483,131.65	73.2%
0110T EXTRA DUTY TOWN JOBS							
12401 0110T EXTRA DUTY TOWN JOBS	100,000	100,000	40,084.26	.00	.00	59,915.74	40.1%
0130 OVERTIME							
12401 0130 OVERTIME	900,000	1,035,000	674,738.08	98,466.16	.00	360,261.92	65.2%
0131 SHIFT DIFFERENTIAL							
12401 0131 SHIFT DIFFERENTIAL	95,000	95,000	48,065.25	7,154.00	.00	46,934.75	50.6%
0132 BICYCLE UNIIT O/T							
12401 0132 BICYCLE UNIIT O/T	50,000	15,000	1,720.81	.00	.00	13,279.19	11.5%
0134 PAY DIFFERENTIAL							
12401 0134 PAY DIFFERENTIAL	500	500	.00	.00	.00	500.00	.0%
0138 GARCIA OVERTIME							
12401 0138 GARCIA OVERTIME	7,000	7,000	3,610.61	584.30	.00	3,389.39	51.6%
0139 OVERTIME-MUNICIPAL EVENTS							
12401 0139 OVERTIME-MUNICIPAL EVEN	1,000	1,000	.00	.00	.00	1,000.00	.0%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0140 LONGEVITY							
12401 0140 LONGEVITY	312,569	312,569	185,566.40	22,571.61	.00	127,002.60	59.4%
0150 HOLIDAY PAY							
12401 0150 HOLIDAY PAY	625,000	625,000	356,461.21	131,870.38	.00	268,538.79	57.0%
0170 MEAL ALLOWANCE							
12401 0170 MEAL ALLOWANCE	3,500	3,500	1,095.50	164.00	.00	2,404.50	31.3%
0332 ANIMAL CARE/TREATMENT EXP							
12401 0332 ANIMAL ACO/CARE/TREATME	10,000	10,000	2,334.28	412.91	4,633.70	3,032.02	69.7%
0360 BUSINESS TRAVEL							
12401 0360 BUSINESS TRAVEL	400	400	.00	.00	.00	400.00	.0%
0366 JUVENILE REVIEW BRD							
12401 0366 JUVENILE REVIEW BRD	60,000	7,702	.00	.00	.00	7,702.10	.0%
0460 TELEPHONE SERVICE							
12401 0460 TELEPHONE SERVICE	190,000	190,000	92,373.80	7,680.87	95,999.25	1,626.95	99.1%
0515 PRINTING/REPRODUCTION							
12401 0515 PRINTING/REPRODUCTION	1,000	1,000	476.20	419.50	383.50	140.30	86.0%
0541 DUES/SUBSCRIPTIONS							
12401 0541 DUES/SUBSCRIPTIONS	1,000	1,000	819.00	.00	.00	181.00	81.9%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0550 POSTAGE							
12401 0550 POSTAGE	300	800	761.52	58.47	.00	38.48	95.2%
0556 RENTAL EQUIPMENT							
12401 0556 RENTAL - EQUIPMENT	500	500	36.48	.00	.00	463.52	7.3%
0575 EQUIPMENT MAINT.							
12401 0575 COMPUTER EQPT/MAINT.	25,000	25,000	10,740.13	8,682.40	5,684.22	8,575.65	65.7%
0590 PROFESSIONAL/TECH SERVICE							
12401 0590 PROFESSIONAL/TECH SERVI	470,000	477,392	155,860.57	24,997.06	96,398.35	225,133.08	52.8%
0610 OFFICE SUPPLIES							
12401 0610 OFFICE SUPPLIES	200	200	196.62	.00	.00	3.38	98.3%
0670 FOOD PRODUCTS							
12401 0670 FOOD PRODUCTS	4,500	4,500	-7.44	140.00	3,147.00	1,360.44	69.8%
0710 OFFICE EQUIPMENT							
12401 0710 OFFICE EQUIPMENT	1,000	1,000	72.98	.00	65.00	862.02	13.8%
0942 STIPEND							
12401 0942 STIPEND	15,000	15,000	2,846.04	384.60	.00	12,153.96	19.0%
7074 STREET OUTREACH PROGRAM							
12401 7074 STREET OUTREACH PROGRAM	60,000	60,000	.00	.00	30,000.00	30,000.00	50.0%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12452 SCHOOL CROSSING GUARDS							
0110 SALARIES							
12452 0110 REGULAR SALARIES	274,802	274,602	81,909.09	2,215.23	.00	192,692.91	29.8%
0140 LONGEVITY							
12452 0140 LONGEVITY	3,142	3,342	3,305.00	605.00	.00	37.00	98.9%
0180 SCHOOL CLOSING							
12452 0180 SCHOOL CLOSING	3,850	3,850	.00	.00	.00	3,850.00	.0%
0672 UNIFORM PURCHASE ALLOW							
12452 0672 UNIFORM PURCHASE ALLOW.	5,650	5,650	.00	.00	.00	5,650.00	.0%
0674 UNIFORM CLEANING ALLOW							
12452 0674 UNIFORM CLEANING ALLOW.	4,000	4,000	3,500.00	.00	.00	500.00	87.5%
12453 POLICE TRAINING							
0175 EDUCATION INCENTIVE							
12453 0175 EDUCATION INCENTIVE	150,000	150,000	127,252.54	.00	.00	22,747.46	84.8%
0590 PROFESSIONAL/TECH SERVICE							
12453 0590 PROFESSIONAL/TECH SERVI	40,000	40,000	12,703.71	2,140.00	1,050.00	26,246.29	34.4%
0616 EDUCATIONAL MATERIAL							
12453 0616 EDUCATIONAL MATERIAL	4,500	4,500	1,765.64	.00	.00	2,734.36	39.2%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0672 UNIFORM PURCHASE ALLOW							
12453 0672 UNIFORM PURCHASE ALLOW.	130,000	130,000	76,152.00	5,601.00	5,008.40	48,839.60	62.4%
0674 UNIFORM CLEANING ALLOW							
12453 0674 UNIFORM CLEANING ALLOW.	35,000	35,000	21,225.00	6,975.00	.00	13,775.00	60.6%
0710 OFFICE EQUIPMENT							
12453 0710 OFFICE EQUIPMENT	250	250	205.00	.00	.00	45.00	82.0%
0718 BOOKS,MAPS,MANUALS							
12453 0718 BOOKS,MAPS,MANUALS	1,000	1,000	693.00	297.00	.00	307.00	69.3%
12454 POLICE INVESTIGATIVE							
0506 CONFIDENTIAL EXPENDITURES							
12454 0506 CONFIDENTIAL EXPENDITUR	1,500	1,500	11.60	.00	.00	1,488.40	.8%
0611 GENERAL SUPPLIES							
12454 0611 GENERAL SUPPLIES	1,000	1,000	642.42	56.06	72.38	285.20	71.5%
12455 CRIME SCENE UNIT							
0536 COMPUTER CRIME LAB							
12455 0536 COMPUTER CRIME LAB	3,000	3,000	179.73	.00	.00	2,820.27	6.0%
0561 EQUIPMENT REPAIRS-OTHER							
12455 0561 EQUIPMENT REPAIRS - OTH	50	50	.00	.00	.00	50.00	.0%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0611 GENERAL SUPPLIES							
12455 0611 GENERAL SUPPLIES	1,000	1,100	1,058.07	.00	.00	41.93	96.2%
0665 DUPLICATE/PHOTO SUPPLIES							
12455 0665 MEDIA PRODUCTION SUPPLI	2,500	2,500	.00	.00	.00	2,500.00	.0%
0755 SAFETY EQUIPMENT							
12455 0755 SAFETY EQUIPMENT	1,000	1,000	775.56	42.56	117.44	107.00	89.3%
0784 GENERAL EQUIP OTHERS							
12455 0784 MEDIA PRODUCTION EQPT	200	200	51.00	51.00	.00	149.00	25.5%
12459 POLICE COMMUNICATIONS							
0130 OVERTIME							
12459 0130 OVERTIME	50,000	50,000	36,181.26	12,194.66	.00	13,818.74	72.4%
0351 EDUCATION SEMINARS							
12459 0351 EDUCATION SEMINARS	250	250	.00	.00	.00	250.00	.0%
0611 GENERAL SUPPLIES							
12459 0611 GENERAL SUPPLIES	50	50	35.00	.00	.00	15.00	70.0%
0710 OFFICE EQUIPMENT							
12459 0710 OFFICE EQUIPMENT	4,000	4,000	.00	.00	.00	4,000.00	.0%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0782 RADIO/COMMUNICATION EQUIP							
12459 0782 RADIO/COMMUNICATION EQU	6,100	6,100	2,985.29	.00	1,194.69	1,920.02	68.5%
12460 COMMUNITY OUTREACH							
0590 PROFESSIONAL/TECH SERVICE							
12460 0590 PROFESSIONAL/TECH SERVI	3,000	3,000	-483.41	.00	400.00	3,083.41	-2.8%
0611 GENERAL SUPPLIES							
12460 0611 GENERAL SUPPLIES	7,000	7,000	2,009.48	1,733.12	863.58	4,126.94	41.0%
0650 RECREATION SUPPLIES							
12460 0650 RECREATION SUPPLIES	1,500	1,500	-65.00	.00	.00	1,565.00	-4.3%
0670 FOOD PRODUCTS							
12460 0670 FOOD PRODUCTS	5,000	5,000	281.78	42.30	.00	4,718.22	5.6%
0762 POLICE EXPLORER PROGRAM							
12460 0762 POLICE EXPLORER PROGRAM	9,000	8,500	.00	.00	.00	8,500.00	.0%
0784 GENERAL EQUIP OTHERS							
12460 0784 GENERAL EQUIP OTHERS	2,400	2,400	189.70	.00	.00	2,210.30	7.9%
12461 POLICE ARMORY							
0611 GENERAL SUPPLIES							
12461 0611 GENERAL SUPPLIES	30,000	30,000	54.92	14.76	12,739.12	17,205.96	42.6%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0784 GENERAL EQUIP OTHERS							
12461 0784 GENERAL EQUIP OTHERS	2,000	2,000	.00	.00	989.90	1,010.10	49.5%
12462 POLICE VEHICLE REPLACE.							
0741 VEHICLE RENTAL							
12462 0741 VEHICLE RENTAL	24,000	24,000	8,890.00	1,270.00	15,110.00	.00	100.0%
12463 STREET INTERDICTION TEAM							
0506 CONFIDENTIAL EXPENDITURES							
12463 0506 CONFIDENTIAL EXPENDITUR	5,000	5,000	2,734.00	.00	432.26	1,833.74	63.3%
0611 GENERAL SUPPLIES							
12463 0611 GENERAL SUPPLIES	1,000	900	.00	.00	.00	900.00	.0%
0791 PHOTO/DUPLICATING EQUIP.							
12463 0791 PHOTO/DUPLICATING EQUIP	200	200	.00	.00	.00	200.00	.0%
12464 POLICE VEHICLE MAINT.							
0559 TOWING ABANDONED CARS							
12464 0559 TOWING	3,000	3,000	2,018.00	1,177.25	982.00	.00	100.0%
0566 VEHICLE MAINTENANCE							
12464 0566 VEHICLE MAINTENANCE	6,750	6,750	2,133.00	524.00	3,867.00	750.00	88.9%

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ACCOUNTS FOR: 24 POLICE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0628 UNLEADED GAS							
12464 0628 UNLEADED GAS	132,300	132,300	66,845.96	18,589.57	65,154.04	300.00	99.8%
12465 POLICE TRAFFIC							
0719 RADAR EQUIPMENT							
12465 0719 TRAFFIC EQUIPMENT	1,000	1,000	.00	.00	.00	1,000.00	.0%
0755 SAFETY EQUIPMENT							
12465 0755 SAFETY EQUIPMENT	13,000	13,000	1,078.01	35.00	921.64	11,000.35	15.4%
12491 POLICE CASH MATCH							
0599 CASH MATCH							
12491 0599 CASH MATCH	13,950	13,950	.00	.00	.00	13,950.00	.0%
TOTAL POLICE DEPARTMENT	17,043,714	16,619,225	9,771,989.04	1,256,538.93	345,213.47	6,502,022.59	60.9%
TOTAL EXPENSES	17,043,714	16,619,225	9,771,989.04	1,256,538.93	345,213.47	6,502,022.59	

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12501 FIRE ADMINISTRATION							
0110 SALARIES							
12501 0110 REGULAR SALARIES	9,070,556	8,965,556	5,310,636.75	683,293.31	.00	3,654,919.25	59.2%
0110H HFD CODE ENFORCEMENT							
12501 0110H HFD CODE ENFORCEMENT	30,000	35,000	29,403.20	.00	.00	5,596.80	84.0%
0130 OVERTIME							
12501 0130 OVERTIME	24,000	24,000	8,169.61	693.29	.00	15,830.39	34.0%
0131 SHIFT DIFFERENTIAL							
12501 0131 SHIFT DIFFERENTIAL	75,240	75,240	42,874.41	6,079.68	.00	32,365.59	57.0%
0133 ACTING DIFFERENTIAL							
12501 0133 ACTING DIFFERENTIAL	5,700	5,700	2,956.18	184.04	.00	2,743.82	51.9%
0135 PARAMEDIC/EMS DIFF.							
12501 0135 PARAMEDIC/EMS DIFF.	415,652	415,652	1,316.60	.00	.00	414,335.40	.3%
0136 SUBSTITUTES/STRAIGHT TIME							
12501 0136 SUBSTITUTES/STRAIGHT TI	2,250,000	2,250,000	1,354,305.78	113,664.99	.00	895,694.22	60.2%
0138 GARCIA OVERTIME							
12501 0138 GARCIA OVERTIME	243,178	318,178	221,867.20	29,364.49	.00	96,310.80	69.7%
0140 LONGEVITY							
12501 0140 LONGEVITY	237,351	237,351	101,174.35	5,223.66	.00	136,176.65	42.6%

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0150 HOLIDAY PAY							
12501 0150 HOLIDAY PAY	813,477	813,477	513,743.99	199,121.58	.00	299,733.01	63.2%
0160 STAND-BY							
12501 0160 STAND-BY	3,120	3,120	1,800.00	240.00	.00	1,320.00	57.7%
0175 EDUCATION INCENTIVE							
12501 0175 EDUCATION INCENTIVE	11,450	11,450	9,050.00	.00	.00	2,400.00	79.0%
0240 PHYSICAL EXAMS							
12501 0240 PHYSICAL EXAMS-OSHA	16,500	16,500	884.00	.00	14,116.00	1,500.00	90.9%
0541 DUES/SUBSCRIPTIONS							
12501 0541 DUES/SUBSCRIPTIONS	980	980	925.00	.00	.00	55.00	94.4%
0545 C-MED							
12501 0545 MED-COM	48,000	48,000	22,159.12	.00	.00	25,840.88	46.2%
0672 UNIFORM PURCHASE ALLOW							
12501 0672 UNIFORM PURCHASE ALLOW.	55,000	55,000	2,620.45	1,179.45	.00	52,379.55	4.8%
0673 UNIFORM STIPEND ALLOWANCE							
12501 0673 UNIFORM STIPEND ALLOWAN	30,000	30,000	29,250.00	14,550.00	.00	750.00	97.5%
0718 BOOKS,MAPS,MANUALS							
12501 0718 BOOKS, MAPS, MANUALS	500	500	411.75	.00	.00	88.25	82.4%

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0942 STIPEND							
12501 0942 STIPEND	15,000	15,000	8,942.26	1,153.84	.00	6,057.74	59.6%
12533 FIRE BLD/GRND MAINT.							
0640 BLDG/GROUND MAINT. SUP							
12533 0640 BLDG/GROUND MAINT SUPP.	600	600	.00	.00	.00	600.00	.0%
12553 FIRE TRAINING							
0590 PROFESSIONAL/TECH SERVICE							
12553 0590 PROFESSIONAL/TECH SERVI	2,500	2,500	150.00	.00	.00	2,350.00	6.0%
0612T TRAINING							
12553 0612T TRAINING	30,000	31,500	10,667.48	247.50	3,511.76	17,320.76	45.0%
0616 EDUCATIONAL MATERIAL							
12553 0616 EDUCATIONAL MATERIAL	500	500	.00	.00	.00	500.00	.0%
0718 BOOKS,MAPS,MANUALS							
12553 0718 BOOKS, MAPS, MANUALS	2,000	2,000	325.47	.00	.00	1,674.53	16.3%
12559 FIRE COMMUNICATIONS							
0571 RADIO REPAIRS							
12559 0571 RADIO REPAIRS	800	800	.00	.00	75.96	724.04	9.5%

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12564 FIRE VEHICLE MAINTENANCE							
0561 EQUIPMENT REPAIRS-OTHER							
12564 0561 REPAIRS-FIRE EXTINGUISH	2,200	2,200	2,172.00	2,172.00	.00	28.00	98.7%
0626 LUBRICANTS							
12564 0626 LUBRICANTS	4,400	4,400	449.41	.00	3,452.32	498.27	88.7%
0632 TIRES/TUBES/WHEELS							
12564 0632 TIRES/TUBES/WHEELS	15,000	15,000	5,590.06	1,516.20	1,909.94	7,500.00	50.0%
0635 VEHICLE REPAIR SUPS.							
12564 0635 VEHICLE EQPT REPAIR/MAI	95,500	152,798	95,222.77	3,785.94	13,639.90	43,935.23	71.2%
12567 FIRE FIGHTING							
0572 FIRE HYDRANT REPAIRS							
12567 0572 FIRE HYDRANT REPAIRS	2,000	2,000	1,637.35	.00	.00	362.65	81.9%
0611 GENERAL SUPPLIES							
12567 0611 GENERAL SUPPLIES	75,000	75,000	4,048.50	484.09	5,301.89	65,649.61	12.5%
0690 SAFETY SUPPLIES							
12567 0690 SAFETY SUPPLIES	9,000	9,000	2,873.00	2,873.00	2,004.00	4,123.00	54.2%
12568 FIRE PUBLIC/FIRE EDUCAT.							
0616 EDUCATIONAL MATERIAL							

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12568 0616 EDUCATIONAL MATERIAL	5,000	0	.00	.00	.00	.00	.0%
12569 VOLUNTEER FIRE							
0710 OFFICE EQUIPMENT							
12569 0710 PROTECTIVE EQUIP.	20,000	15,000	2,498.90	.00	.00	12,501.10	16.7%
12570 FIRE PARAMEDICS							
0611 GENERAL SUPPLIES							
12570 0611 GENERAL SUPPLIES-CPR	350	350	.00	.00	.00	350.00	.0%
0680 MEDICAL SUPPLIER							
12570 0680 MEDICAL SUPPLIES	72,500	72,500	31,339.21	8,869.48	10,393.32	30,767.47	57.6%
0720 LABORATORY EQUIPMENT							
12570 0720 LABORATORY EQUIPMENT	16,000	16,000	7,362.00	.00	7,362.00	1,276.00	92.0%
0730 MECHANICAL EQUIPMENT							
12570 0730 MECHANICAL EQUIPMENT	700	700	221.27	.00	.00	478.73	31.6%
0788 COMPUTER SOFTWARE & TRAINING							
12570 0788 COMPUTER SOFTWARE & TRA	17,000	17,000	8,134.00	1,162.00	5,866.00	3,000.00	82.4%
6122 MOBILE DATA							
12570 6122 MOBILE DATA	18,000	18,000	6,056.02	771.33	2,508.98	9,435.00	47.6%

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ACCOUNTS FOR: 25 FIRE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12571 FIRE SUPPRESSION							
0645 HOUSEKEEPING SUPS.							
12571 0645 HOUSEKEEPING SUPPLIES	9,500	9,500	3,114.24	38.69	575.94	5,809.82	38.8%
12572 FIRE MARSHALL							
0611 GENERAL SUPPLIES							
12572 0611 GENERAL SUPPLIES	600	600	314.49	.00	47.98	237.53	60.4%
0718 BOOKS,MAPS,MANUALS							
12572 0718 BOOKS,MAPS,MANUALS	300	300	168.00	.00	.00	132.00	56.0%
TOTAL FIRE DEPARTMENT	13,745,154	13,768,952	7,844,834.82	1,076,668.56	70,765.99	5,853,351.09	57.5%
TOTAL EXPENSES	13,745,154	13,768,952	7,844,834.82	1,076,668.56	70,765.99	5,853,351.09	

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ACCOUNTS FOR: 26 BUILDING DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
12601 BUILDING ADMINISTRATION							
0110 SALARIES							
12601 0110 REGULAR SALARIES	495,926	487,926	183,925.63	25,599.88	.00	304,000.37	37.7%
0130 OVERTIME							
12601 0130 OVERTIME	680	8,680	807.68	807.68	.00	7,872.32	9.3%
0140 LONGEVITY							
12601 0140 LONGEVITY	4,925	4,925	825.00	.00	.00	4,100.00	16.8%
0541 DUES/SUBSCRIPTIONS							
12601 0541 DUES/SUBSCRIPTIONS	1,070	1,070	830.00	.00	.00	240.00	77.6%
0672 UNIFORM PURCHASE ALLOW							
12601 0672 UNIFORM PURCHASE ALLOW.	1,400	1,400	700.00	.00	.00	700.00	50.0%
0718 BOOKS,MAPS,MANUALS							
12601 0718 BOOKS, MAPS, MANUALS	2,000	2,000	581.00	.00	581.00	838.00	58.1%
TOTAL BUILDING DEPARTMENT	506,001	506,001	187,669.31	26,407.56	581.00	317,750.69	37.2%
TOTAL EXPENSES	506,001	506,001	187,669.31	26,407.56	581.00	317,750.69	

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ACCOUNTS FOR: 29	TRAFFIC DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
12901	TRAFFIC/TRANSPORTATION							
<hr/>								
0110	SALARIES							
<hr/>								
12901 0110	REGULAR SALARIES	161,026	160,876	98,874.10	12,770.64	.00	62,001.90	61.5%
0120	TEMPORARY WAGES							
<hr/>								
12901 0120	TEMPORARY WAGES	5,000	0	.00	.00	.00	.00	.0%
0130	OVERTIME							
<hr/>								
12901 0130	OVERTIME	5,000	10,000	8,565.03	478.90	.00	1,434.97	85.7%
0140	LONGEVITY							
<hr/>								
12901 0140	LONGEVITY	670	670	670.00	.00	.00	.00	100.0%
0170	MEAL ALLOWANCE							
<hr/>								
12901 0170	MEAL ALLOWANCE	50	50	.00	.00	.00	50.00	.0%
0420	ELECTRICITY							
<hr/>								
12901 0420	ELECTRICITY	47,000	47,000	23,797.40	3,947.22	21,202.60	2,000.00	95.7%
0549	LINE PAINTING							
<hr/>								
12901 0549	LINE PAINTING	5,000	5,000	1,525.00	.00	.00	3,475.00	30.5%
0583	HEAVY EQUIPMENT REPAIRS							
<hr/>								
12901 0583	HEAVY EQUIPMENT REPAIRS	100	100	.00	.00	.00	100.00	.0%
0590	PROFESSIONAL/TECH SERVICE							
<hr/>								
12901 0590	PROFESSIONAL/TECH SERVI	2,500	2,500	474.00	.00	.00	2,026.00	19.0%

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ACCOUNTS FOR: 29	TRAFFIC DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0661	TRAFFIC SIGN SUPS.							
12901	0661 TRAFFIC SIGN SUPS.	5,000	5,000	641.96	418.35	3,328.04	1,030.00	79.4%
0662	TRAFFIC SIGNAL PARTS							
12901	0662 TRAFFIC SIGNAL PARTS	2,500	2,500	217.50	217.50	2,300.00	-17.50	100.7%*
0666	BUS SHELTER PARTS							
12901	0666 BUS SHELTER PARTS	500	500	.00	.00	.00	500.00	.0%
0666A	BUS SHELTER MAINT.							
12901	0666A BUS SHELTER MAINT.	7,500	7,500	2,430.00	607.50	4,860.00	210.00	97.2%
0672	UNIFORM PURCHASE ALLOW							
12901	0672 UNIFORM PURCHASE ALLOW.	550	700	700.00	.00	.00	.00	100.0%
0690	SAFETY SUPPLIES							
12901	0690 SAFETY SUPPLIES	1,000	1,000	.00	.00	.00	1,000.00	.0%
TOTAL TRAFFIC DEPARTMENT		243,396	243,396	137,894.99	18,440.11	31,690.64	73,810.37	69.7%
TOTAL EXPENSES		243,396	243,396	137,894.99	18,440.11	31,690.64	73,810.37	

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13001 PUBLIC WORKS ADMIN.							
0110 SALARIES							
13001 0110 REGULAR SALARIES	5,215,819	5,115,819	2,974,469.94	372,282.15	.00	2,141,349.06	58.1%
0120 TEMPORARY WAGES							
13001 0120 TEMPORARY WAGES	200,000	200,000	112,701.50	8,460.00	.00	87,298.50	56.4%
0130 OVERTIME							
13001 0130 OVERTIME	150,000	250,000	159,261.45	7,498.23	.00	90,738.55	63.7%
0133 ACTING DIFFERENTIAL							
13001 0133 ACTING DIFFERENTIAL	20,000	20,000	16,499.29	1,724.72	.00	3,500.71	82.5%
0140 LONGEVITY							
13001 0140 LONGEVITY	62,621	62,621	52,841.00	4,867.00	.00	9,780.00	84.4%
0160 STAND-BY							
13001 0160 STAND-BY	99,588	99,588	34,670.44	18,955.00	.00	64,917.56	34.8%
0170 MEAL ALLOWANCE							
13001 0170 MEAL ALLOWANCE	750	1,037	995.00	.00	.00	41.50	96.0%
0445 ALARM FEES							
13001 0445 ALARM FEES	13,500	13,500	3,337.75	.00	1,224.00	8,938.25	33.8%
0517 PROPERTY MAINTENANCE							
13001 0517 GRAFFITI/BLIGHT REMOVAL	5,000	5,000	1,341.24	1,174.28	2,118.83	1,539.93	69.2%

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0541 DUES/SUBSCRIPTIONS							
13001 0541 DUES/SUBSCRIPTIONS	4,000	4,000	2,671.00	75.00	.00	1,329.00	66.8%
0546 TRANSFER STATION							
13001 0546 TRANSFER STATION	70,000	70,000	504.26	328.00	1,483.74	68,012.00	2.8%
0551 TIPPING FEES							
13001 0551 TIPPING FEES	1,550,000	1,550,000	1,006,889.31	134,277.00	141,110.69	402,000.00	74.1%
0553 WASTE REMOVAL-CONDOS							
13001 0553 WASTE REMOVAL-CONDOS	228,000	228,000	213,658.20	213,658.20	.00	14,341.80	93.7%
0556 RENTAL EQUIPMENT							
13001 0556 RENTAL - EQUIPMENT	1,900	1,900	.00	.00	.00	1,900.00	.0%
0563 WASTE REMOVAL CONTRACTS							
13001 0563 WASTE REMOVAL CONTRACTS	1,974,286	1,974,286	1,151,668.00	164,524.00	822,617.96	.04	100.0%
0590 PROFESSIONAL/TECH SERVICE							
13001 0590 PROFESSIONAL/TECH SERVI	7,000	7,000	3,750.00	625.00	3,125.00	125.00	98.2%
0672 UNIFORM PURCHASE ALLOW							
13001 0672 UNIFORM PURCHASE ALLOW.	45,000	44,714	34,292.30	272.00	1,171.17	9,250.03	79.3%
0690 SAFETY SUPPLIES							
13001 0690 SAFETY SUPPLIES	2,500	2,500	1,613.64	.00	710.70	175.66	93.0%

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13075 PUB. WORKS STREETS/BRDGS.							
0165 SNOW REMOVAL							
13075 0165 SNOW REMOVAL	200,000	200,000	84,000.63	16,358.65	.00	115,999.37	42.0%
0620 ROAD MAINT. SUPPLIES							
13075 0620 ROAD MAINTENANCE SUPPLI	10,000	10,000	2,491.94	.00	7,258.06	250.00	97.5%
0696 SNOW REMOVAL SUPP							
13075 0696 SNOW REMOVAL SUPPLIES	230,000	230,000	2,042.88	775.00	194,412.48	33,544.64	85.4%
13076 PARKWAYS/TREES/BUILDINGS							
0166 LEAF REMOVAL							
13076 0166 LEAF REMOVAL	178,000	178,000	112,335.10	1,342.42	.00	65,664.90	63.1%
0576E PARKS SPECIAL EVENTS							
13076 0576E PARKS SPECIAL EVENTS	7,500	7,500	.00	.00	.00	7,500.00	.0%
0578 FIELD RENOVATION							
13076 0578 FIELD RENOVATIONS	2,500	2,500	1,711.00	.00	280.00	509.00	79.6%
0578B FARM. CANAL MAINTENANCE							
13076 0578B FARM. CANAL MAINTENANC	500	500	.00	.00	.00	500.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
13076 0590 PROFESSIONAL/TECH SERVI	38,000	38,000	32,440.92	3,323.25	4,713.26	845.82	97.8%

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0667 INVENTORY							
13076 0667 HORTICULTURE SUPPLIES	9,000	9,000	1,923.00	.00	1,406.80	5,670.20	37.0%
0691 PARKWAY/WAY MAIN SUPP							
13076 0691 PARKWAY/TREE MAINTENANC	5,000	5,000	1,581.45	.00	1,818.55	1,600.00	68.0%
0693 TREE STUMP REMOVAL SUPP							
13076 0693 TREE STUMP REMOVAL SUPP	800	800	414.44	.00	385.56	.00	100.0%
0695 PARK MAINTENANCE							
13076 0695 PARKWAY/TREES	5,000	5,000	568.57	456.38	3,231.43	1,200.00	76.0%
0727 COMMUNITY GARDEN							
13076 0727 COMMUNITY GARDEN	1,500	1,500	.00	.00	.00	1,500.00	.0%
0770 RECREATION EQUIPMENT							
13076 0770 RECREATION EQUIPMENT	2,500	2,500	.00	.00	.00	2,500.00	.0%
13077 PUB. WORKS SEWERS/EQUIP.							
0565 STREET/SEWER/BRIDGE REP.							
13077 0565 STORM SEWER MAINT.	6,500	6,500	1,092.41	310.90	4,907.59	500.00	92.3%
13079 PUBLIC WORKS BUILDINGS							
0561 EQUIPMENT REPAIRS-OTHER							
13079 0561 EQUIPMENT REPAIRS-OTHER	6,500	6,500	1,094.46	.00	1,281.95	4,123.59	36.6%

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0640 BLDG/GROUND MAINT. SUP							
13079 0640 BLDG/GROUND MAINT SUPP.	120,000	120,000	77,516.84	9,650.19	38,827.79	3,655.37	97.0%
0646 SANITARY & CLNG SUPPLIES							
13079 0646 SANITARY & CLEANING SUP	20,000	20,000	10,933.08	5,095.59	3,923.15	5,143.77	74.3%
13080 BROOKSVALE MAINT.							
0992E BROOKSVALE EQUIP/REPAIRS							
13080 0992E BROOKSVALE EQUIP/REPAI	1,500	1,500	.00	.00	500.00	1,000.00	33.3%
0992G BROOKSVALE GROUND MAINT							
13080 0992G BROOKSVALE GROUND MAIN	5,000	5,000	1,131.53	473.35	2,168.49	1,699.98	66.0%
13081 PUB. WORKS MECHANICAL							
0525 TIRE REPAIRS & ROAD SERVI							
13081 0525 TIRE REPAIRS/ROAD SERVI	60,000	60,000	18,776.27	600.58	19,325.33	21,898.40	63.5%
0527 SNOW REL. EQUIP. REPAIRS							
13081 0527 SNOW REL. EQUIP. REPAIR	6,000	6,000	1,170.00	1,170.00	3,799.30	1,030.70	82.8%
0562 VEHICLE REPAIRS							
13081 0562 VEHICLE REPAIRS	100,000	100,000	82,147.72	18,244.78	17,335.08	517.20	99.5%
0566 VEHICLE MAINTENANCE							
13081 0566 VEHICLE MAINTENANCE	75,000	75,000	44,382.64	11,980.56	24,866.63	5,750.73	92.3%

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ACCOUNTS FOR: 30 PUBLIC WORKS DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0585 HAZARDOUS WASTE							
13081 0585 HAZARDOUS WASTE	40,000	40,000	.00	.00	.00	40,000.00	.0%
0625 UNLEADED GASOLINE							
13081 0625 UNLEADED GASOLINE	116,550	116,550	11,971.73	1,299.95	76,014.22	28,564.05	75.5%
0626 LUBRICANTS							
13081 0626 LUBRICANTS	10,000	10,000	5,371.33	5,371.33	628.67	4,000.00	60.0%
0627 DIESEL FUEL							
13081 0627 DIESEL FUEL	181,300	181,300	64,847.63	19,862.78	116,452.37	.00	100.0%
0694 TOOL ALLOWANCE							
13081 0694 TOOL ALLOWANCE	2,800	2,800	2,400.00	.00	.00	400.00	85.7%
TOTAL PUBLIC WORKS DEPARTMENT	11,091,414	11,091,414	6,333,509.89	1,025,036.29	1,497,098.80	3,260,805.31	70.6%
TOTAL EXPENSES	11,091,414	11,091,414	6,333,509.89	1,025,036.29	1,497,098.80	3,260,805.31	

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ACCOUNTS FOR: 32 ENGINEERING DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13201 ENGINEERING ADMIN.							
0110 SALARIES							
13201 0110 REGULAR SALARIES	485,508	485,508	277,025.21	32,269.17	.00	208,482.79	57.1%
0351 EDUCATION SEMINARS							
13201 0351 EDUCATION SEMINARS	1,500	1,500	699.00	.00	.00	801.00	46.6%
0541 DUES/SUBSCRIPTIONS							
13201 0541 DUES/SUBSCRIPTIONS	1,750	1,750	1,544.00	.00	60.00	146.00	91.7%
0590 PROFESSIONAL/TECH SERVICE							
13201 0590 PROFESSIONAL/TECH SERVI	30,000	30,000	800.00	.00	7,210.00	21,990.00	26.7%
0613 ENGINEERING SUPPLIES							
13201 0613 ENGINEERING SUPPLIES	2,300	2,300	.00	.00	155.34	2,144.66	6.8%
0672 UNIFORM PURCHASE ALLOW							
13201 0672 UNIFORM PURCHASE ALLOW.	400	400	300.00	.00	.00	100.00	75.0%
TOTAL ENGINEERING DEPARTMENT	521,458	521,458	280,368.21	32,269.17	7,425.34	233,664.45	55.2%
TOTAL EXPENSES	521,458	521,458	280,368.21	32,269.17	7,425.34	233,664.45	

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ACCOUNTS FOR: 34	MENTAL HEALTH	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
13401	MENTAL HEALTH ADMIN.							
<hr/>								
9034	HMH SERVICES							
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13401 9034	HMH SERVICES	132,000	132,000	99,000.00	.00	33,000.00	.00	100.0%
9036	YALE CHILD STUDY							
<hr/>								
13401 9036	YALE CHILD STUDY	58,000	58,000	.00	.00	.00	58,000.00	.0%
TOTAL MENTAL HEALTH		190,000	190,000	99,000.00	.00	33,000.00	58,000.00	69.5%
TOTAL EXPENSES		190,000	190,000	99,000.00	.00	33,000.00	58,000.00	

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 ACCOUNTS FOR:
 36 LIBRARY DEPARTMENT

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
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13601 LIBRARY ADMINISTRATION

0110 SALARIES

13601 0110 REGULAR SALARIES	1,807,563	1,806,063	1,057,854.59	130,294.99	.00	748,208.41	58.6%
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0130 OVERTIME

13601 0130 OVERTIME	1,000	2,500	702.62	313.34	.00	1,797.38	28.1%
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0134 PAY DIFFERENTIAL

13601 0134 PAY DIFFERENTIAL	10,000	10,000	4,335.94	669.01	.00	5,664.06	43.4%
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0140 LONGEVITY

13601 0140 LONGEVITY	15,815	15,815	13,791.39	9,175.00	.00	2,023.61	87.2%
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0175 EDUCATION INCENTIVE

13601 0175 EDUCATION INCENTIVE	1,000	1,000	.00	.00	.00	1,000.00	.0%
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0310 MILEAGE

13601 0310 MILEAGE	300	300	.00	.00	.00	300.00	.0%
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0515 PRINTING/REPRODUCTION

13601 0515 PRINTING/COPIER COST	4,000	4,000	3,290.53	.00	.00	709.47	82.3%
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0518 BINDING

13601 0518 BINDING	200	200	.00	.00	.00	200.00	.0%
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0541 DUES/SUBSCRIPTIONS

13601 0541 DUES/SUBSCRIPTIONS	2,735	2,735	2,735.00	.00	.00	.00	100.0%
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ACCOUNTS FOR: 36 LIBRARY DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0575 EQUIPMENT MAINT.							
13601 0575 EQUIPMENT MAINT.	1,829	1,829	1,034.69	423.49	.00	794.31	56.6%
0590 PROFESSIONAL/TECH SERVICE							
13601 0590 PROFESSIONAL/TECH SERVI	8,000	8,000	7,780.25	.00	.00	219.75	97.3%
0640 BLDG/GROUND MAINT. SUP							
13601 0640 BLDG/GROUND MAINT. SUP	800	800	.00	.00	.00	800.00	.0%
0650 RECREATION SUPPLIES							
13601 0650 RECREATION SUPPLIES	1,500	1,500	.00	.00	313.76	1,186.24	20.9%
0664 LIBRARY PROCESSING SPPLS.							
13601 0664 LIBRARY PROCESSING SPPL	12,000	12,000	3,575.69	313.95	1,351.30	7,073.01	41.1%
0672 UNIFORM PURCHASE ALLOW							
13601 0672 UNIFORM PURCHASE ALLOW	750	750	500.00	.00	.00	250.00	66.7%
0680 MEDICAL SUPPLIER							
13601 0680 MEDICAL SUPPLIES	50	50	.00	.00	.00	50.00	.0%
0715 LIBRARY MATERIALS							
13601 0715 LIBRARY MATERIALS	170,000	170,000	93,251.83	5,759.46	1,193.36	75,554.81	55.6%
0786 COMPUTER - PUBLIC ACCESS							
13601 0786 COMPUTER - PUBLIC ACCES	110,000	110,000	78,753.17	25,106.64	1,979.88	29,266.95	73.4%

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ACCOUNTS FOR: 36	LIBRARY DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
TOTAL LIBRARY DEPARTMENT		2,147,542	2,147,542	1,267,605.70	172,055.88	4,838.30	875,098.00	59.3%
TOTAL EXPENSES		2,147,542	2,147,542	1,267,605.70	172,055.88	4,838.30	875,098.00	

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ACCOUNTS FOR: 37 RECREATION ADMINISTRATION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
13701 RECREATION							
0110 SALARIES							
13701 0110 REGULAR SALARIES	316,673	316,673	188,597.59	24,359.38	.00	128,075.41	59.6%
0120 TEMPORARY WAGES							
13701 0120 TEMPORARY WAGES	100,000	100,000	46,260.25	4,992.00	.00	53,739.75	46.3%
0130 OVERTIME							
13701 0130 OVERTIME	2,500	2,500	.00	.00	.00	2,500.00	.0%
0140 LONGEVITY							
13701 0140 LONGEVITY	4,080	4,080	2,040.00	1,020.00	.00	2,040.00	50.0%
0541 DUES/SUBSCRIPTIONS							
13701 0541 DUES/SUBSCRIPTIONS	1,500	1,500	210.00	.00	.00	1,290.00	14.0%
0573R RENTAL PORTABLE TOILETS							
13701 0573R RENTAL PORTABLE TOILET	12,500	12,500	3,866.90	375.70	508.60	8,124.50	35.0%
0573S YOUTH SPORTS CONTRIBUTION							
13701 0573S YOUTH SPORTS CONTRIBUT	52,000	52,000	.00	.00	.00	52,000.00	.0%
0590 PROFESSIONAL/TECH SERVICE							
13701 0590 PROFESSIONAL/TECH SERVI	5,000	5,000	3,665.54	361.55	180.00	1,154.46	76.9%
0598 RECREATION-YEARLY							
13701 0598 RECREATION-YEARLY	17,000	17,000	.00	.00	.00	17,000.00	.0%

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ACCOUNTS FOR: 37 RECREATION ADMINISTRATION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
0606 SPECIAL PROGRAMS							
13701 0606 PARK & REC SPEC PROG EX	50,000	50,000	13,905.29	.00	.00	36,094.71	27.8%
0670 FOOD PRODUCTS							
13701 0670 FOOD PRODUCTS	5,000	5,000	420.72	357.22	293.46	4,285.82	14.3%
0942 STIPEND							
13701 0942 STIPEND	25,000	25,000	14,688.98	2,016.01	.00	10,311.02	58.8%
TOTAL RECREATION ADMINISTRATION	591,253	591,253	273,655.27	33,481.86	982.06	316,615.67	46.5%
TOTAL EXPENSES	591,253	591,253	273,655.27	33,481.86	982.06	316,615.67	

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ACCOUNTS FOR: 40	MEDICAL INSURANCE - TOWN/BOE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
14040 COMBINED TOWN-BOE MED INS								
<hr/>								
0214 MEDICAL INSURANCE								
<hr/>								
14040 0214 TOWN/BOE SELF INSURED M		45,477,500	45,477,500	23,496,631.82	2,657,094.93	47,714.59	21,933,153.59	51.8%
<hr/>								
0214P OTHER POST EMP. BENEFITS								
<hr/>								
14040 0214P OTHER POST EMP. BENEFIT		250,000	250,000	.00	.00	.00	250,000.00	.0%
<hr/>								
0219B AMORTIZATION								
<hr/>								
14040 0219B INCURRED BUT NOT RECOR		250,000	250,000	.00	.00	.00	250,000.00	.0%
<hr/>								
TOTAL MEDICAL INSURANCE - TOWN/BO		45,977,500	45,977,500	23,496,631.82	2,657,094.93	47,714.59	22,433,153.59	51.2%
TOTAL EXPENSES		45,977,500	45,977,500	23,496,631.82	2,657,094.93	47,714.59	22,433,153.59	

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ACCOUNTS FOR: 41	PENSION PLANS - TOWN/BOE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
14100 COMBINED TOWN-BOE PENSION								
<hr/>								
0212 TOWN RETIREMENT								
<hr/>								
14100 0212 TOWN PENSION CONTRIBUTI		23,600,000	23,600,000	16,000,000.00	2,500,000.00	.00	7,600,000.00	67.8%
<hr/>								
0224 TWN CONTRIBUTION MERS								
<hr/>								
14100 0224 CMERS - TOWN CONTRIBUTI		3,100,000	3,100,000	2,067,318.15	594,012.85	.00	1,032,681.85	66.7%
<hr/>								
0224B BOE CONTRIBUTION MERS								
<hr/>								
14100 0224B CMERS BOE CONTRIBUTION		1,150,000	1,150,000	643,417.58	131,449.34	.00	506,582.42	55.9%
<hr/>								
TOTAL PENSION PLANS - TOWN/BOE		27,850,000	27,850,000	18,710,735.73	3,225,462.19	.00	9,139,264.27	67.2%
<hr/>								
TOTAL EXPENSES		27,850,000	27,850,000	18,710,735.73	3,225,462.19	.00	9,139,264.27	

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ACCOUNTS FOR: 42	FRINGES BENEFITS - TOWN/BOE	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14201 FRINGES ADMINISTRATION								
0213 WORKER'S COMPENSATION								
14201 0213 WORKERS' COMPENSATION		2,500,000	2,500,000	2,378,000.00	.00	.00	122,000.00	95.1%
0216 LIFE INSURANCE								
14201 0216 LIFE INSURANCE		90,000	90,000	50,692.30	7,170.45	39,307.70	.00	100.0%
0953 HEART/HYPERTENSION								
14201 0953 HEART/HYPERTENSION		500,000	500,000	314,915.78	44,542.13	.00	185,084.22	63.0%
14211 FICA/UNEMPLOY/RETIREMENT								
0210 EMPLOYER'S FICA/MEDICARE								
14211 0210 SOCIAL SECURITY		1,790,000	1,790,000	1,015,486.08	126,149.71	.00	774,513.92	56.7%
0211 UNEMPLOYMENT COMPENSATION								
14211 0211 UNEMPLOYMENT COMPENSATI		60,000	60,000	7,931.91	.00	.00	52,068.09	13.2%
0221 CONCESSIONS								
14211 0221 CONCESSIONS		-2,500,000	-2,500,000	.00	.00	.00	-2,500,000.00	.0%*
TOTAL FRINGES BENEFITS - TOWN/BOE		2,440,000	2,440,000	3,767,026.07	177,862.29	39,307.70	-1,366,333.77	156.0%
TOTAL EXPENSES		2,440,000	2,440,000	3,767,026.07	177,862.29	39,307.70	-1,366,333.77	

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ACCOUNTS FOR: 43	ARTS & CULTURE DEPARTMENT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
14301	HAMDEN ARTS ADMIN.							
0110	SALARIES							
14301 0110	REGULAR SALARIES	145,000	145,000	86,711.49	11,153.84	.00	58,288.51	59.8%
0576	SPECIAL PROJECTS							
14301 0576	SPECIAL PROJECTS	40,000	40,000	1,681.00	.00	.00	38,319.00	4.2%
0590	PROFESSIONAL/TECH SERVICE							
14301 0590	PROFESSIONAL/TECH SERVI	1,000	1,000	540.01	219.01	.00	459.99	54.0%
0606	SPECIAL PROGRAMS							
14301 0606	SPECIAL PROGRAMS	2,000	2,000	698.00	.00	.00	1,302.00	34.9%
TOTAL ARTS & CULTURE DEPARTMENT		188,000	188,000	89,630.50	11,372.85	.00	98,369.50	47.7%
TOTAL EXPENSES		188,000	188,000	89,630.50	11,372.85	.00	98,369.50	

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ACCOUNTS FOR: 49	QU VALLEY HEALTH- CONTRIBUTION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
14966 QUINNIPIAC VALLEY HEALTH								
<hr/>								
0584 Q.V.H.D. ASSESSMENT								
<hr/>								
14966 0584 Q.V.H.D. ASSESSMENT		390,016	390,016	195,008.00	.00	195,008.00	.00	100.0%
TOTAL QU VALLEY HEALTH- CONTRIBUT		390,016	390,016	195,008.00	.00	195,008.00	.00	100.0%
TOTAL EXPENSES		390,016	390,016	195,008.00	.00	195,008.00	.00	

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ACCOUNTS FOR: 50	BOARD OF EDUCATION	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
<hr/>								
15001 BOARD OF EDUCATION								
<hr/>								
1000 BOE								
<hr/>								
15001 1000 BOARD OF EDUCATION BUDG		89,644,925	89,644,925	44,742,841.56	5,889,874.93	.00	44,902,083.44	49.9%
TOTAL BOARD OF EDUCATION		89,644,925	89,644,925	44,742,841.56	5,889,874.93	.00	44,902,083.44	49.9%
TOTAL EXPENSES		89,644,925	89,644,925	44,742,841.56	5,889,874.93	.00	44,902,083.44	

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ACCOUNTS FOR: 51 PROBATE COURT	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
15101 PROBATE COURT ADMIN.							
0515 PRINTING/REPRODUCTION							
15101 0515 PRINTING/REPRODUCTION	3,300	3,300	886.80	.00	481.40	1,931.80	41.5%
0590 PROFESSIONAL/TECH SERVICE							
15101 0590 PROFESSIONAL/TECH SERVI	1,534	1,534	960.88	.00	.00	573.12	62.6%
0610 OFFICE SUPPLIES							
15101 0610 OFFICE SUPPLIES	467	467	257.95	.00	.00	209.05	55.2%
0718 BOOKS,MAPS,MANUALS							
15101 0718 BOOKS,MAPS,MANUALS	800	800	.00	.00	.00	800.00	.0%
TOTAL PROBATE COURT	6,101	6,101	2,105.63	.00	481.40	3,513.97	42.4%
TOTAL EXPENSES	6,101	6,101	2,105.63	.00	481.40	3,513.97	

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ACCOUNTS FOR:	ORIGINAL	REVISED	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE	PCT
52 VISITING NURSE ASSOC - CONTRIB	APPROP	BUDGET				BUDGET	USED
<hr/>							
15201 V.N.A. ADMINISTRATION							
<hr/>							
0940 FEE REIMBURSEMENT							
<hr/>							
15201 0940 FEE REIMBURSEMENT	43,868	0	.00	.00	.00	.00	.0%
TOTAL VISITING NURSE ASSOC - CONT	43,868	0	.00	.00	.00	.00	.0%
TOTAL EXPENSES	43,868	0	.00	.00	.00	.00	

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

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	ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	PCT USED
GRAND TOTAL	248,928,679	248,476,469	133,173,751.61	16,525,447.61	5,820,420.80	109,482,296.15	55.9%

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

TOWN OF HAMDEN, CONNECTICUT

ANNUAL FINANCIAL REPORT

JUNE 30, 2020

TOWN OF HAMDEN, CONNECTICUT

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CLERMONT

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INDEPENDENT AUDITOR'S REPORT

Board of Finance
Town of Hamden, Connecticut
Hamden, CT 06518

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Hamden, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Hamden, Connecticut's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hamden, Connecticut as of June 30, 2020, and the respective changes in the financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* on pages 3a through 3f and the required supplemental information on pages 65-74, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hamden, Connecticut's basic financial statements. The combining and individual nonmajor fund financial statements and schedules, the schedule of property taxes levied, collected and outstanding, and the schedule of debt limitation are presented for the purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules, the schedule of property taxes levied, collected and outstanding, and the schedule of debt limitation are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and schedules described in the above paragraph are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 31, 2021 on our consideration of the Town of Hamden, Connecticut's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Hamden, Connecticut's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Town of Hamden, Connecticut's internal control over financial reporting and compliance.

CLERMONT & ASSOCIATES, LLC
Prospect, Connecticut



January 31, 2021

TOWN OF HAMDEN, CONNECTICUT
MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Our discussion and analysis of the financial performance of the Town of Hamden, Connecticut (the "Town"), provides an overview of the Town's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the Town's financial statements that follow this section.

Financial Highlights

- On a government-wide basis, the liabilities of the Town of Hamden exceeded its assets, resulting in a total net position on June 30, 2020, of (\$995,439,195). The increase in deficit from FY2019 concerns primarily assets and liabilities associated with pension and other post-employment benefits.
- On a government-wide basis, during the year, the Town's net position decreased by \$106,868,105 compared to a \$489,026 decrease in 2019.
- At the close of the year, the Town of Hamden's combined governmental funds, on a current financial resources basis, had a fund balance of (\$4,269,746), a decrease of \$18,211,664 from the prior fiscal year fund balance of \$13,941,918. Capital expenditures on bonded capital projects of \$15,160,474 as well as decreases in grant revenues in nonmajor funds resulted in this decrease.
- At the end of the 2020 fiscal year, the total fund balance for the General Fund alone was (\$2,289,004), a decrease of \$4,263,644 from the prior fiscal year. The total General Fund balance at year-end represents (0.89%) of the total General Fund expenditures of \$256,514,368 for the fiscal year ending June 30, 2020.
- The Town of Hamden's total long-term bonded indebtedness decreased by \$3,975,000 during the current fiscal year to \$294,205,000 through General Fund payments and refunding of debt.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town of Hamden's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hamden's finances, in a manner similar to private-sector business. All of the resources the Town has at its disposal are shown, including major assets such as buildings and infrastructure. A thorough accounting of the cost of government is rendered because the statements present all costs, not just how much was collected and disbursed. They provide both long-term and short-term information about the Town's overall financial status.

The statement of net position presents information on all of the Town's assets and liabilities, with the difference reported as net position. The Town's net position – the difference between assets and liabilities – is one way to measure the Town's financial health. Over time, increases or decreases in net position may serve as an indicator of whether the financial health of the Town is improving or deteriorating. It speaks to the question of whether or not the Town, as a whole, is better or worse off as a result of this year's activities. Other non-financial factors will need to be considered, such as changes in the Town's property tax base and the condition of the Town's roads, to assess the overall health of the Town of Hamden.

The statement of activities presents information showing how the Town's net position changed during the most recent fiscal year. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flow in some future fiscal period, for example uncollected taxes and earned but unused vacation leave.

Activities of the Town of Hamden encompass the Town's basic services and include governmental and community services, administration, public safety, health and welfare, and education. Property taxes, charges for services and state and federal grants finance most of these activities.

The government-wide financial statements (statement of net position and statement of activities) can be found in Exhibits A and B of this report.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities or objectives. The Town of Hamden, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Town of Hamden has three kinds of funds:

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Town of Hamden maintains 19 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Capital Project Fund. Data from the other governmental funds are combined into a single, aggregated presentation as Nonmajor Governmental Funds.

The Town of Hamden adopts an annual budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the authorized budget. The statement of revenues and expenditures on a budgetary basis can be found in Exhibit F. This information is reported as required supplementary information.

The basic governmental fund financial statements (balance sheet and statement of revenues, expenditures and changes in fund balance) can be found in Exhibits C and D of this report.

Proprietary funds: The Town maintains one type of proprietary fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the Town's various functions. The Town uses internal service funds to account for its self-insured medical and workers' compensation benefits. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

The basic proprietary fund financial statements can be found in Exhibits G, H and I of this report.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to provide services to the Town's constituency. The Town has one pension trust fund, three private purpose trust funds and three agency funds. The basic fiduciary fund financial statements can be found in Exhibit J and K of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately after the Exhibits in this report.

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position and an important determinant of its ability to finance services in the future. The Town of Hamden's governmental activities liabilities exceeded assets by \$995,439,195 on June 30, 2020. The growth in the deficit from FY2019 to FY2020 concerns primarily assets and liabilities associated with pension and other post-employment benefits.

Town of Hamden, Connecticut Summary Statement of Net Position (Deficit)

	June 30, 2020	June 30, 2019
Current and other assets	\$ 62,013,889	47,558,631
Deferred outflows on resources	58,642,748	58,224,035
Capital assets	264,326,323	260,536,323
Total assets and deferred outflows on resources	\$ 384,982,960	366,318,989
Other liabilities	\$ 84,319,884	42,852,210
Deferred inflows on resources	41,255,636	48,103,637
Long-term liabilities	1,254,846,635	1,163,934,232
Total liabilities and deferred inflows on resources	\$ 1,380,422,155	1,254,890,079
Net position (deficit):		
Investment in capital assets - net of related debt	\$ 71,810,228	78,022,265
Restricted	754,327	10,000
Unrestricted (deficit)	(1,068,003,750)	(966,603,355)
Total net position (deficit)	\$ (995,439,195)	(888,571,090)

By far the largest portion of the Town of Hamden's net position (deficit) reflects its investment in capital assets (such as land, buildings, machinery, equipment and infrastructure); less any related debt used to acquire those assets that is still outstanding and the unrestricted deficit position related to the net retirement obligations as well as the liabilities associated with retirement benefits.

Town of Hamden, Connecticut
Summary Statement of Activities

	June 30, 2020	June 30, 2019
Operating revenues:		
Charges for services	\$ 6,170,907	8,611,013
Operating grants and contributions	62,388,048	61,436,585
Capital grants and contributions	3,517,355	2,065,477
General revenues:		
Property taxes	190,395,341	188,112,045
Grants not restricted to specific purposes	8,030,645	6,228,814
Unrestricted investment earnings	550,941	688,362
Miscellaneous	1,500,189	1,900,563
Bond premiums		
Total revenues	\$ 272,553,426	269,042,859
Expenses:		
General government	\$ 36,459,660	17,005,087
Public safety	46,467,820	43,496,751
Public works	92,454,745	13,855,615
Health and welfare	3,057,031	2,615,829
Culture and recreation	9,560,991	4,667,226
Education	177,118,258	173,205,436
Interest on long-term debt	14,303,026	14,685,941
Total expenses	\$ 379,421,531	269,531,885
Changes in net position (deficit)	\$ (106,868,105)	(489,026)
Net position (deficit), beginning	(888,571,090)	(888,082,064)
Net position (deficit), ending	\$ (995,439,195)	(888,571,090)

The Town of Hamden's net deficit position increased by \$106,868,105 during the fiscal year. This increase in the deficit is principally due to the changes in other post-employment and pension benefits.

Governmental Activities

For governmental activities, approximately 69% of the revenues were derived from property taxes, followed by approximately 25% from intergovernmental revenues.

Major revenue factors included:

- Grant revenue increased by \$2,403,341 and charges for services decreased by \$2,440,106.
- Property tax revenue increased by \$2,283,296.

For governmental activities, approximately 46% of the Town's expenses relate to education, 9% relate to general government, 24% relate to public works operations, 12% to public safety, 4% to interest on debt, and the remaining 5% relate to health and welfare, community development and culture and recreation.

Financial Analysis of the Government's Funds

As noted earlier, the Town of Hamden uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the Town of Hamden's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Town of Hamden's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The **General Fund** is the chief operating fund of the Town of Hamden. At the end of the current fiscal year, the fund balance of the General Fund was (\$2,289,004).

As stated earlier, the fund balances of the Town of Hamden's General Fund decreased by \$4,263,644 during the current fiscal year. This decrease was primarily due to increases in public works, debt services and other expenditures, offset some, by a decrease in education expenditures.

The **Capital Project Fund** had a decrease in fund balance of \$11,742,570 which included grant revenue of \$3,417,904 and capital expenditures of \$15,160,474.

Proprietary funds: The deficit of the Internal Service Funds at the end of the year was \$11,737,061, a decrease in deficit of \$1,086,404 over the prior year due to a decrease in workers compensation benefits and claims.

General Fund Budgetary Highlights

During the year, actual revenues and other financing sources were \$228,715,245, which were lower than budgetary estimates by \$7,746,370.

Actual expenditures and transfers out on a budgetary basis totaled \$233,722,717 or \$2,738,898 lower than budgeted.

Major contributors were:

- Property taxes, intergovernmental and miscellaneous revenue were less than anticipated.

Capital Assets and Debt Administration

Capital Assets: The Town of Hamden's investment in capital assets for its governmental activities as of June 30, 2020, amounts to \$481 million on a gross basis and \$264 million net of accumulated depreciation. This investment in capital assets includes land, buildings, land improvements, machinery and equipment, park facilities, roads and bridges.

Town of Hamden, Connecticut		
Capital Assets Net of Depreciation		
	June 30, 2020	June 30, 2019
Governmental funds capital assets:		
Land	\$ 18,368,697	18,368,697
Land improvements	18,647,071	20,437,540
Buildings and improvements	159,351,403	164,291,408
Machinery and equipment	7,211,689	8,052,254
Infrastructure	26,170,919	27,636,850
Construction in progress	34,576,544	21,749,574
Total	\$ 264,326,323	260,536,323

The major capital asset events during the current fiscal year included equipment and vehicle purchases. In addition, the completion of significant construction in progress resulted in an increase building and infrastructure improvements.

Additional information on the Town of Hamden's capital assets can be found in Note 7 of this report.

Long-term debt: At the end of the current fiscal year, the Town of Hamden had total bonds payable outstanding of \$294,205,000, compared to \$298,180,000 at the beginning of the year. 100% of this debt is backed by the full faith and credit of the Town government. Upon issuance of the municipal bond insurance policy at the time of delivery of the bonds by Assured Guaranty Municipal Corp., the bonds were rated "AA" by Standard & Poor's Global Rating.

The Town has been active in reducing the long-term liabilities derived from other post-employment obligations by increasing its contributions to the fund. The Town set up and began to fund an irrevocable trust for future OPEB obligations.

Additional information on the Town's long-term debt can be found in Note 8.

FY 2020/2021

Over the next several years, the Town of Hamden will continue to face significant budgetary challenges, chiefly the following: 1) building its general fund balance; 2) improving the funding of its pension plan; and 3) contributing to Other Post-Employment Benefits ("OPEB").

Requests for Information

This financial report is designed to provide a general overview of the Town of Hamden's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, Hamden Government Center, 2750 Dixwell Avenue, Hamden, Connecticut 06518.

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STATEMENT OF NET POSITION (DEFICIT)
June 30, 2020

	Primary Government Governmental Activities
Assets:	
Cash and cash equivalents	\$ 10,625,156
Investments	31,309,542
Receivables, net	17,782,027
Inventory	21,207
Prepaid expenses	646,508
External balances	1,629,449
Capital assets:	
Capital assets, not being depreciated	52,945,241
Capital assets, being depreciated, net	211,381,082
Total assets	\$ 326,340,212
Deferred outflows of resources:	
Pension and other post retirement	\$ 58,642,748
Liabilities:	
Accounts payable and accrued expenses	\$ 15,343,075
Accrued interest	5,897,171
Payments in advance	1,372,306
Incurred but not reported	8,167,332
Bond and tax anticipation notes	38,500,000
Noncurrent liabilities:	
Due within one year	15,040,000
Due in more than one year	1,254,846,635
Total liabilities	\$ 1,339,166,519
Deferred inflows of resources:	
Pension and other post retirement	\$ 40,686,989
Advance tax collections	153,143
Gain on refunding debt	415,504
Total deferred inflows of resources	\$ 41,255,636
Net position:	
Invested in capital assets, net of related debt	\$ 71,810,228
Restricted	754,327
Unrestricted	(1,068,003,750)
Total net position (deficit)	\$ (995,439,195)

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

TOWN OF HAMDEN, CONNECTICUT

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Functions/programs	Expenses	Program Revenues Charges for Services
Primary government:		
Governmental activities:		
General government	\$ 36,459,660	3,246,233
Public safety	46,467,820	1,853,709
Public works	92,454,745	75,628
Health and welfare	3,057,031	68,017
Culture and recreation	9,560,991	288,998
Education	177,118,258	638,322
Interest on long-term debt	14,303,026	
Total governmental activities	\$ 379,421,531	6,170,907
 Total primary government	 \$ 379,421,531	 6,170,907

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

Program Revenues		Net (Expenses) Revenue and Changes in Net Assets
Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities Total
446,476		(32,766,951)
83,221		(44,530,890)
907,609	3,517,355	(87,954,153)
718,000		(2,271,014)
		(9,271,993)
60,232,742		(116,247,194)
<u>62,388,048</u>	<u>3,517,355</u>	<u>(14,303,026)</u>
		<u>(307,345,221)</u>
<u>62,388,048</u>	<u>3,517,355</u>	<u>(307,345,221)</u>

General revenues:

Property taxes	\$ 190,395,341
Grants and contributions not restricted for specific programs	8,030,645
Investment income	550,941
Other unrestricted income	<u>1,500,189</u>
Total general revenues and transfers	\$ <u>200,477,116</u>
Change in net position	\$ (106,868,105)
Net position, beginning	<u>(888,571,090)</u>
Net position, ending	\$ <u><u>(995,439,195)</u></u>

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2020

	Major Funds		Nonmajor	Total
	General	Capital Project Fund	Governmental Funds	Governmental Funds
Assets:				
Cash and cash equivalents	\$ 6,314,431	1,217,383	2,842,775	10,374,589
Investments	19,998,472	11,311,070		31,309,542
Receivables, net	16,913,606	681,151	187,270	17,782,027
Due from other funds	7,574,111	7,309,351	2,551,213	17,434,675
Prepaid expenses	646,508			646,508
Inventories			21,207	21,207
Total assets	<u>\$ 51,447,128</u>	<u>20,518,955</u>	<u>5,602,465</u>	<u>77,568,548</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts and other payables	\$ 10,932,354	3,178,982	762,270	14,873,606
Payments in advance			1,372,306	1,372,306
Due to other funds	8,165,795		4,288,604	12,454,399
Bond and tax anticipation notes	20,000,000	16,500,000	2,000,000	38,500,000
Total liabilities	<u>\$ 39,098,149</u>	<u>19,678,982</u>	<u>8,423,180</u>	<u>67,200,311</u>
Deferred inflows of resources:				
Unavailable revenues	\$ 14,484,840			14,484,840
Advance tax payments	153,143			153,143
Total deferred inflows of resources	<u>\$ 14,637,983</u>	<u>-</u>	<u>-</u>	<u>14,637,983</u>
Fund balances:				
Nonspendable	\$		21,207	21,207
Restricted for:				
Donor's intentions	743,827		10,500	754,327
Committed for:				
Other		839,973	827	840,800
Assigned			1,604,617	1,604,617
Unassigned	(3,032,831)		(4,457,866)	(7,490,697)
Total fund balances	<u>\$ (2,289,004)</u>	<u>839,973</u>	<u>(2,820,715)</u>	<u>(4,269,746)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 51,447,128</u>	<u>20,518,955</u>	<u>5,602,465</u>	

Amounts reported for governmental activities in the statement of net assets (**Exhibit A**) are different because:

Capital assets used in the governmental activities are not financial resources, and therefore, are not reported in the funds.	264,326,323
Other long-term assets and deferred inflows/outflows of resources are not available to pay for current period expenditures, and therefore, are deferred in the funds.	32,776,765
Internal service funds are used by management to charge the costs of risk management to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities column in the statement of net assets.	11,202,884
Long-term liabilities , including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. (includes \$513,964,677 OPEB liability)	(1,276,199,310)
Net position (deficit) of governmental activities (Exhibit A)	<u>\$ (972,163,084)</u>

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

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICITS)
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General	Capital Projects		
Revenues:				
Property taxes and assessments	\$ 187,504,800			187,504,800
Intergovernmental	56,055,102	3,417,904	13,745,042	73,218,048
Charges for services	6,051,627		793,193	6,844,820
Investment income	550,553		388	550,941
Miscellaneous	1,344,815		199,459	1,544,274
Total revenues	\$ 251,506,897	3,417,904	14,738,082	269,662,883
Expenditures:				
Current:				
General government	\$ 11,481,176			11,481,176
Public safety	29,757,196		97,085	29,854,281
Public works	12,188,640		703,869	12,892,509
Public health	1,646,512		787,888	2,434,400
Culture and recreation	3,153,456		399,131	3,552,587
Education	111,773,244		13,810,261	125,583,505
Other	68,236,118		401,471	68,637,589
Capital outlay		15,160,474		15,160,474
Debt service	18,278,026			18,278,026
Total expenditures	\$ 256,514,368	15,160,474	16,199,705	287,874,547
Excess (deficiency) of revenues over (under) expenditures	\$ (5,007,471)	(11,742,570)	(1,461,623)	(18,211,664)
Other financing sources (uses):				
Transfer from other funds	\$ 743,827			743,827
Transfer to other funds			(743,827)	(743,827)
Total other financing sources (uses)	\$ 743,827	-	(743,827)	-
Net changes in fund balances	\$ (4,263,644)	(11,742,570)	(2,205,450)	(18,211,664)
Fund balances (deficits) - beginning	1,974,640	12,582,543	(615,265)	13,941,918
Fund balances (deficits) - ended	\$ (2,289,004)	839,973	(2,820,715)	(4,269,746)

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

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES (DEFICITS) OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2020**

Differences in amounts reported for government-wide activities in the Statement of Activities are due to:

Net change in fund balances - total governmental funds (Exhibit D)	\$ (18,211,664)
Governmental funds report capital outlays as expenditures; however, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	3,790,000
Deferred inflows and outflows of resources previously recognized in the statement of activities that provided current financial resources in the current year.	10,193,454
The issuance of long-term debt (e.g., bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	(103,390,133)
The net expense of certain activities of internal service funds is reported with governmental activities.	<u>1,620,581</u>
Change in net position of governmental activities (Exhibit B)	\$ <u><u>(105,997,762)</u></u>

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

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN UNASSIGNED FUND BALANCE -
BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 190,596,439	190,596,439	187,504,800	(3,091,639)
Intergovernmental	31,559,050	31,559,050	32,061,570	502,520
Charges for services	3,749,050	3,749,050	2,750,917	(998,133)
Investment income	496,500	496,500	550,553	54,053
Licenses, permits and fees	4,841,826	4,841,826	3,300,710	(1,541,116)
Other revenues	5,218,750	5,218,750	2,546,695	(2,672,055)
Total revenues	<u>\$ 236,461,615</u>	<u>236,461,615</u>	<u>228,715,245</u>	<u>(7,746,370)</u>
Expenditures:				
Current:				
General government	\$ 11,972,554	11,575,735	11,481,176	(94,559)
Public safety	31,205,947	30,228,609	29,757,196	(471,413)
Public works	11,919,095	12,403,940	12,188,640	(215,300)
Health and welfare	1,854,304	1,659,939	1,646,512	(13,427)
Culture and recreation	3,337,264	3,153,996	3,153,456	(540)
Education	89,394,925	89,394,925	88,981,592	(413,333)
Employee benefits	68,439,500	69,706,445	68,236,119	(1,470,326)
Debt service:				-
Principal retirements	1,645,000	1,645,000	1,645,000	-
Interest and other charges	16,693,026	16,693,026	16,633,026	(60,000)
Total expenditures	<u>\$ 236,461,615</u>	<u>236,461,615</u>	<u>233,722,717</u>	<u>(2,738,898)</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>(5,007,472)</u>	<u>(5,007,472)</u>
Revenues over expenditures and other financing sources (uses)	<u>\$ -</u>	<u>-</u>	<u>(5,007,472)</u>	<u>(5,007,472)</u>
Net change in unassigned fund balance			\$ (5,007,472)	
Unassigned fund balance, July 1, 2019			<u>1,974,640</u>	
Unassigned fund balance, June 30, 2020			<u>\$ (3,032,832)</u>	

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

STATEMENT OF NET POSITION (DEFICIT)
PROPRIETARY FUNDS
June 30, 2020

	Governmental Activities Internal Service Funds
Assets:	
Current assets:	
Cash and cash equivalents	\$ 250,567
Total assets	\$ 250,567
Liabilities:	
Current liabilities:	
Accounts payable and accrued liabilities	\$ 469,469
Due to other funds	3,350,827
Total current liabilities	\$ 3,820,296
Noncurrent liabilities:	
Incurred, but not reported claims	\$ 8,167,332
Total noncurrent liabilities	\$ 8,167,332
Total liabilities	\$ 11,987,628
Net position (deficit):	
Unrestricted	\$ (11,737,061)
Total net position (deficit)	\$ (11,737,061)

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

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (DEFICIT)
PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Governmental Activities <u>Internal Service Funds</u>
Operating revenues:	
Charges for services	\$ 24,085,002
Employer's contribution	<u>3,609,443</u>
Total operating revenues	\$ <u>27,694,445</u>
Operating expenses:	
Claims	\$ <u>26,608,041</u>
Total operating expenses	\$ <u>26,608,041</u>
Operating income (loss)	\$ <u>1,086,404</u>
 Change in net fund position	 \$ 1,086,404
 Net position (deficit), beginning	 <u>(12,823,465)</u>
Net position (deficit), ended	\$ <u>(11,737,061)</u>

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

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2020

	Governmental Activities
	Internal Service Funds
Cash flows from operating activities:	
Receipts from customers	\$ 27,694,445
Payments for benefits	(28,527,125)
Internal activity-payments from (to) other funds	<u>1,058,379</u>
Net cash flows from operating activities	\$ <u>225,699</u>
Net increase (decrease) in cash and cash equivalents	\$ 225,699
Cash and cash equivalents, beginning	<u>24,868</u>
Cash and cash equivalents, ended	\$ <u><u>250,567</u></u>
 Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	\$ 1,086,404
Adjustments to reconcile operating loss to net cash provided by (used in) operating activities:	
Changes in assets and liabilities:	
Decrease (increase) in due from other funds	1,058,379
Increase (decrease) in accounts payable	286,749
Increase (decrease) in claims incurred but not reported	<u>(2,205,833)</u>
Net cash flows from operating activities	\$ <u><u>225,699</u></u>

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

STATEMENT OF FIDUCIARY NET POSITION (DEFICIT)
FIDUCIARY FUNDS
June 30, 2020

	Pension Trust Fund	Other Post Employment Benefit Fund	Private Purpose Trust Fund	Agency
Assets:				
Cash and cash equivalents	\$ 3,489,238	1,323,698	489,716	1,186,115
Investments, fair value	165,358,351			
Accounts receivable	68,635			
External balances			226,363	77,450
Prepaid expenses				
Total assets	\$ 168,916,224	1,323,698	716,079	1,263,565
Liabilities:				
Accounts payable and accrued expenses	\$ 93,358		27,988	
External balances		1,933,262		
Other liabilities		924,449		
Held for deposit for others				1,263,565
Total liabilities	\$ 93,358	2,857,711	27,988	1,263,565
Fiduciary net position:				
Net position - restricted for pension	\$ 168,822,866			
Net position - restricted for other purposes			688,091	
Net position (deficit)		(1,534,013)		
Total fiduciary net position (deficit)	\$ 168,822,866	(1,534,013)	688,091	-

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

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION (DEFICIT)

FIDUCIARY FUNDS

For the Year Ended June 30, 2020

	Pension Trust Funds	Other Post Employment Benefit Fund	Private Purpose Trust Funds
Additions:			
Contributions:			
Town of Hamden	\$ 19,210,000	16,201,241	
Employees	2,069,298	1,523,448	
Other		795,403	444,376
Total contributions	<u>\$ 21,279,298</u>	<u>18,520,092</u>	<u>444,376</u>
Investment earnings:			
Net increase in fair value of investments	\$ 6,884,876		
Interest and dividends	2,326,245	8,296	2,497
Less: investment expenses	(519,186)		
Total investment earnings	<u>\$ 8,691,935</u>	<u>8,296</u>	<u>2,497</u>
Total additions	<u>\$ 29,971,233</u>	<u>18,528,388</u>	<u>446,873</u>
Deductions:			
Benefits paid to participants	\$ 28,036,990	17,721,843	
Administrative expenses	213,148		
Other deductions			386,576
Total deductions	<u>\$ 28,250,138</u>	<u>17,721,843</u>	<u>386,576</u>
Change in net position	<u>\$ 1,721,095</u>	<u>806,545</u>	<u>60,297</u>
Net position (deficit), beginning	<u>167,101,771</u>	<u>(2,340,558)</u>	<u>627,794</u>
Net position (deficit), ended	<u><u>\$ 168,822,866</u></u>	<u><u>(1,534,013)</u></u>	<u><u>688,091</u></u>

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

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Note 1 - Summary of Significant Accounting Policies

Reporting entity

The Town of Hamden, Connecticut (the "Town") was founded in 1664 and incorporated as a Town in 1786. The Town covers an area of 33 square miles, and is located approximately 70 miles northeast of New York City and 30 miles southwest of Hartford, Connecticut.

The Town is a municipal corporation governed under a Council/Mayor form of government and provides a full range of services including public safety, roads, sanitation, health, social services, culture and recreation, education, planning and zoning, and general administrative services to its residents.

Measurement focus, basis of accounting and financial statement presentation

The financial statements of the Town have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting board for governmental accounting financial reporting principles. These principles require that the Town report government-wide and fund financial statements, which are described below.

Government-wide financial statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government. *Government activities*, which are normally supported by taxes and intergovernmental revenues, are reported separately than *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment of, are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary fund and fiduciary fund financial statements. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of inter-fund activity, or internal balances, has been eliminated from the government-wide financial statements. Exceptions to this rule are charges between the business-type funds and the various other functions of the Town. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Fund financial statements

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds even though the later are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recorded when a liability has occurred, as under accrual accounting. However, expenditures related to long-term liabilities, such as debt service payments and compensated absences, are recorded only when payment is due.

Property taxes are levied on all taxable assessed property on the grand list of October 1 prior to the beginning of the fiscal year. Real estate taxes are payable in two installments (July 1 and January 1). Personal property taxes are payable annually (July 1) and motor vehicle taxes are due in one single payment on July 1. Liens are filed on delinquent real estate taxes within one year. Revenues from property taxes are recognized when they become available. Available means due, or past due, and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers property tax revenue to be available if they are collected within 60 days of the end of the fiscal year.

Those revenues susceptible to accrual are property taxes, special assessments and interest revenue. Fines, permits and charges for services are not susceptible to accrual because generally they are not measurable until received in cash.

Intergovernmental revenue grants and similar items are recognized as soon as all eligible requirements imposed by the provider have been met and are collected soon enough to pay liabilities of the current period. For this purpose, grants may be recognized and received after 60 days of the fiscal year end.

The Town reports the following major governmental funds:

The **general fund** is the general operating fund of the Town's government. All unrestricted resources, except those required to be accounted for in another fund, are accounted for in this fund. From this fund are paid general operating expenditures, fixed charges, principal and interest on long-term debt and capital improvement costs of the Town, which were not paid through a special fund.

The **capital projects fund** is used to account for resources used for capital expenditures or for the acquisition or construction of capital facilities, improvements and equipment. Most of the capital outlays are financed by the issuance of general obligation bonds and capital grants. Other sources include current tax revenues and low interest state loans.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

The other governmental funds of the Town are considered nonmajor and are as follows:

The **special revenue funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

The **capital project funds** are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlay.

The **permanent fund** is used to account for assets which are committed to specific purposes.

Additionally, the Town reports the following fund types:

The **internal service funds** account for employee medical and workers' compensation insurance provided to employees of the Town.

The **private-purpose trust fund** is used to account for assets held by the Town in a trustee capacity or as an agent on behalf of others.

The **agency funds** account for monies held as a custodian for outside groups and agencies such as student activity funds, senior trip funds and performance bonds.

The **pension trust** and **other post employment benefit funds** are used to account for the accumulation of resources to be used for retirement benefits.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and the enterprise funds reported in the proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their government-wide and propriety fund financial statements subject to this same limitation. The Town has elected not to follow subsequent private-sector guidance.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations.

The principal operating revenues of the proprietary funds are charges to customers for services. Operating expenses for the internal service funds include the cost of providing and administering the employee benefits. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Assets, liabilities and net assets or equity

Cash and cash equivalents

The Town considers cash on hand, deposits and short-term investments, with an original maturity of three months or less, to be cash and cash equivalents.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Investments

Investments are stated at the fair value using quoted market prices. The Connecticut State Treasurer's Short-Term Investment Fund is an investment pool managed by the State of Connecticut Office of the State Treasurer. Investments must be made in instruments authorized by Connecticut General Statutes 3-27c through 3-27e. Investment guidelines are adopted by the State Treasurer. The fair value of the position in the pool is the same as the value of the pool shares.

Inventories

Inventories are stated at the lower of cost or market using the consumption method on the first-in, first-out basis for governmental fund types.

Receivables and payables

Activities between funds that are representative of lending or borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (current portion of interfund loans) or "advances to/from other funds" (noncurrent portion of interfund loans). Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable funds to indicate that they are not available for appropriation and are not expendable as financial resources.

All accounts and property tax receivables are shown net of an allowance for uncollectible accounts. Trade account receivables allowance for uncollectible accounts is estimated based on the inherent risk associated with the accounts.

Capital assets

Capital assets, which include property, plant and equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of two years.

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the net assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of the business-type activities is included as part of the capitalized value of the assets constructed.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Property, plant and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Land improvements	20
Buildings and improvements	25-50
Infrastructure	10-65
Machinery and equipment	5-20

Capital assets are reported as expenditures and no depreciation expense is reported in the governmental fund financial statements.

Compensated absences

Under the terms of its various union contracts, Town and Board of Education employees are granted vacation and sick time in varying amounts based on length of service. Certain employees may also carry over a limited number of unused vacation days to subsequent years based on the terms of an employment or union contract. In the event of termination, these employees are reimbursed for accumulated vacation. The Town recognizes a liability in the government-wide financial statements for the vested portion, as well as the unvested portion to the extent expected to be paid, as compensated absences.

Deferred outflows/inflows of resources

The statement of net position (Exhibit A) reports a separate section for deferred outflows of resources. This separate financial element represents a consumption of net position that applies to a future period or periods and so will not be recognized as an outflow of resources until a future period. The Town reports borrowing costs as well as a deferred charge on refunding as a result from the differences in the carrying value of refunded debt and its reacquisition price. These amounts are deferred and amortized over the shorter of the life of the related debt. A deferred outflow of resources related to pension results from differences between expected and actual experience, changes in assumptions or other inputs. These amounts are deferred and will be included as pension expense in a systematic and rational manner.

The statement of net position (Exhibit A) and the balance sheet for the government funds (Exhibit C) report a separate section for deferred inflows of resources. This separate financial element represents the addition of net position or fund balance that applies to future periods and will not be recognized as revenue until that time. The Town reports advance tax collections in the statement of net position and the balance sheet for the government funds. The Town reports a deferred inflow of resources related to pensions in the statement of net position.

A deferred inflow of resources related to pension results from differences between expected and actual experience and changes in assumptions. These amounts are deferred and included in pension expense in a systematic and rational manner. The government funds report unavailable revenue, which arises only under the modified accrual basis of accounting because it does not meet the measurable and available criteria for the recognition in the current period.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Net pension liability

The net pension liability is measured as the portion of the actuarial present value of projected benefits that is attributed to past periods of employee service (total pension liability), net of the pension plan's fiduciary net position. The pension plan's fiduciary net position is determined using the same valuation methods that are used by the pension plan for purposes of preparing its statement of fiduciary net position. The net pension liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

Net OPEB liability

The net OPEB liability is measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position. The OPEB plan's fiduciary net position is determined using the same valuation methods that are used by the OPEB plan for purposes of preparing its statement of fiduciary net position. The net OPEB liability is measured as of a date (measurement date) no earlier than the end of the employer's prior fiscal year, consistently applied from period to period.

Long-term obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the terms of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financial sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Fund equity and net position

In the government-wide financial statements, net position is classified in the following categories:

Investment in capital assets, net of related debt - This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

The **restricted net position** represent amounts of external restrictions imposed by creditors, grantors, contributors and laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

The **unrestricted net position** represents the net position of the Town which is not restricted for any project or other purpose.

In the fund financial statements, fund balances of governmental funds are classified into five separate categories. The five categories and their general meanings are as follows:

The **nonspendable fund balances** are those net assets that are not in expendable form or are legally or contractually required to be maintained.

The **restricted fund balances** are defined in the same manner as for the restricted government-wide net assets.

The **committed fund balances** are those balances that can only be used for a specific purpose as a result of constraints imposed by formal action of the government's highest level of decision-making authority. For the *Town of Hamden*, that was considered to be the Board of Aldermen.

Assigned fund balances are amounts that are contained by the government's intent to be used as a specific purpose.

Unassigned fund balance is defined as the residual classification for the General Fund and includes those remaining balances that cannot be categorized in the above four categories.

When both restricted and unrestricted amounts are available for use, it is the Town's practice to use restricted resources first. Additionally, the Town would first use committed, then assigned, and lastly unassigned.

Fair value of financial instruments

In accordance with GASB 72, the Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

- Level 1:** Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.
- Level 2:** Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - a. Quoted prices for similar assets or liabilities in active markets;
 - b. Quoted prices for identical or similar assets in markets that are not active;
 - c. Observable inputs other than quoted prices for the asset or liability;
 - d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- Level 3:** Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Investments are carried at fair value based on quoted market prices and net asset value and are presented in Note 4 and Note 9.

Note 2 - Budgets and Budgetary Accounting

General Fund

The budgetary basis of accounting and the Town's general budget policies are as follows:

- A. Not later than 105 days prior to the beginning of the fiscal year, the Mayor prepares and submits to the Legislative Council an annual budget based on detailed estimated revenues and expenditures for the Town.
- B. The Legislative Council must hold public hearings not later than 60 days before the beginning of the fiscal year, at which time taxpayers' comments are obtained.
- C. Not later than 45 days prior to the beginning of the fiscal year, the Legislative Council must adopt the budget.
- D. With approval from the Mayor, the Legislative Council may transfer any unencumbered appropriation from one department, commission, board or office to another. Any additional appropriation over and above the budget total may be made by resolution of the Legislative Council upon recommendation of the Mayor and certification from the Director of Finance that there is an unappropriated, unencumbered General Fund cash balance available to meet the additional appropriation. Unencumbered appropriations lapse at year-end.
- E. Formal budgetary integration is employed as a management control device during the year for the General Fund. Only the General Fund is required to be budgeted.
- F. The legal level of control is at the department level.
- G. Encumbrances are recognized as a valid and proper charge against a budget issued appropriation in the year in which the purchase order, contract or other commitment is issued and, accordingly encumbrances outstanding at year-end are reflected in budgetary reports as expenditures of the current year. If an appropriation is not encumbered, it lapses at year-end and may not be used by the department.
- H. Classifications of certain revenues and expenditures under accounting principles generally accepted in the United States of America differ from classifications utilized for budgetary purposes.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

A reconciliation of General Fund operations and fund balance presented on a budgetary basis to the amounts presented in accordance with accounting principles generally accepted in the United States of America (GAAP) is as follows:

	<u>Revenues</u>	<u>Expenditures and Encumbrances</u>
Balance, budgetary basis	\$ 228,715,245	233,722,717
State Teachers' Retirement "on-behalf" payment, not recognized for budgetary purposes	23,993,532	23,993,532
Reclassify Education reimbursements to Town for indirect costs	<u>(1,201,880)</u>	<u>(1,201,880)</u>
Balance, GAAP basis	\$ <u>251,506,897</u>	<u>256,514,369</u>

Special Revenue Funds

The Town does not have legally adopted annual budgets for the Special Revenue Funds. Budgets for the various special revenue funds which are utilized to account for specific grant programs are established in accordance with the requirements of the grantor agencies. Such budgets carry over until completion of the grants and, therefore, may comprise more than one fiscal year.

Capital Projects Funds

Legal authorization for expenditures of the Capital Projects Funds is provided by the related bond ordinances and/or intergovernmental grant agreements or Connecticut State Statutes. Capital appropriations do not lapse until the purpose for which the appropriation was made has been accomplished or abandoned.

Note 3 - Reconciliation of Government-Wide and Fund Financial Statements

Explanation of certain differences between the government fund balance sheet and the government-wide statement of net position

The details of the components included in Exhibit C are as follows:

Capitalized assets are expensed in the fund financial statements in the period the expense is incurred while the expense is incurred over the useful life of the related asset in the government-wide financial statements:

Land	\$ 18,368,697
Construction in progress	34,576,544
Net capital assets being depreciated	<u>211,381,082</u>
Net adjustment to increase fund balance to arrive at net assets of government activities	\$ <u>264,326,323</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. The detail of this difference is as follows:

Long-term debt	\$ (294,205,000)
Deferred saving on debt issuance	(5,798,420)
Net obligations on retirement plans	(961,947,385)
Compensated absences	(6,874,951)
Heart and hypertension	(940,879)
Claims and judgments	(120,000)
Accrued interest on debt	(5,897,171)
Gain on refunding	(415,504)
Net adjustment to reduce fund balance to arrive at net assets of government activities	\$ <u>(1,276,199,310)</u>

Other long-term assets and deferred inflows and outflows are not available to pay for current period expenditures and, therefore, are deferred in the funds. This amount includes the following:

Delinquent property tax and interest	\$ 14,821,006
Deferred inflows/outflows related to pension and OPEB	<u>17,955,759</u>
Net adjustment to increase fund balance to arrive at net assets of government activities	\$ <u>32,776,765</u>

Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balance and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that "governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Acquisitions	\$ 14,577,300
Depreciation	<u>(10,787,300)</u>
Net adjustment to increase net changes in fund balances to arrive at changes in net assets of governmental activities	\$ <u>3,790,000</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Another element of that reconciliation states that "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Payments of debt	\$	3,975,000
Amortization of bond premiums and savings		758,407
Net change in net obligation on retirement plans and OPEB		(108,321,432)
Net change in other long-term liabilities		1,610,622
Amortization of savings on refunding		48,554
Accrued interest on debt		<u>(1,461,284)</u>
Net adjustment to reduce net changes in fund balances to arrive at changes in net position of governmental activities	\$	<u>(103,390,133)</u>

Note 4 - Deposits and Investments

The Town's deposits and investments are presented in the accompanying balance sheets as follows:

	<u>Deposit</u>	<u>Investments</u>	<u>Total</u>
Cash and cash equivalents:			
Governmental funds	\$ 10,374,589		10,374,589
Internal service funds	250,567		250,567
Fiduciary funds	6,488,767		6,488,767
Investments:			
Government funds	31,309,078	464	31,309,542
Fiduciary funds (pension)		165,358,351	165,358,351
Total deposits and investments	\$ <u>48,423,001</u>	<u>165,358,815</u>	<u>213,781,816</u>

Deposits

The carrying amounts of the Town's deposits at June 30, 2020 consist of the following:

Bank deposit accounts	\$ 48,422,551
Cash on hand	<u>450</u>
Total deposits	<u>\$ 48,423,001</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Custodial credit risk

As of June 30, 2020, the carrying amount of the Town's deposits had bank balances of approximately \$48,502,727. The amount of the bank balance covered under federal depository insurance was approximately \$793,000. The remaining deposits were uninsured, however, provisions of the Connecticut General Statutes provide for protection against loss in excess of deposit insurance by requiring all qualified public depositories to maintain segregated collateral for public deposits. As of June 30, 2020 approximately \$4,700,000 of uninsured deposits were collateralized under the provision.

Investments

As of June 30, 2020, the Town held the following investments:

Investment Type	Fund	Fair Value	Fair Value Hierarchy Level	Weighted Average to Maturity (years)
State investment fund	General fund	\$ 464	1	.02
Equity real estate	Trust funds	32,078,043	n/a	n/a
Common stock	Trust funds	41,768,004	1	n/a
Mutual funds	Trust funds	91,512,304	1	n/a
Total Investments		\$ <u>165,358,815</u>		

Interest rate risk

Interest rate risk is the risk that changes in the market interest rates which will adversely affect the fair value of an investment. The Town has no formal policy specifically related to interest rate risk. The Town minimizes its exposure to interest rate risk by investing its operating funds in short-term investments.

Credit risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. It is the Town's policy to invest only in securities that meet the ratings requirements set by General State Statute Chapter 112, Section 7-400 as follows:

Investment policies

The Town maintains an investment policy, which excludes certain private purpose fund investments. The Town's investment policy strictly prohibits all funds to invest in investments not included in Chapter 12, Section 7-400 of the State Connecticut's General Statutes.

Investments related to pension are discussed further in Note 9 of the notes to the financial statements.

TOWN OF HAMDEN, CONNECTICUT**NOTES TO THE FINANCIAL STATEMENTS****June 30, 2020****Note 5 - Receivables, Payables, and Unearned or Unavailable Funds**

The receivables as of June 30, 2020 for the Town's individual major funds and non-major, internal service and fiduciary funds in the aggregate, including the applicable allowance for uncollectible accounts are as follows:

	General Fund	Capital	Non-major Funds	Total
Property taxes	\$ 15,370,270			15,370,270
Intergovernmental		681,151	187,270	868,421
Accounts	1,543,336			1,543,336
Net total receivables	\$ 16,913,606	681,151	187,270	17,782,027

Deferred payments and unavailable receipts

Governmental funds did not recognize revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities in the current period. Governmental funds also did not recognize revenue recognition in connection with resources that have been received but not yet earned. At the end of the fiscal year the components of receipts not recognized and unearned revenues reported in the governmental fund were as follows:

	Unavailable	Unearned	Total
General Fund:			
Delinquent property taxes	\$ 13,956,700		13,956,700
Delinquent accounts	528,140		528,140
Advance payments on taxes		153,143	153,143
Non-major Funds:			
Advanced payments on grants		1,372,306	1,372,306
Total	\$ 14,484,840	1,525,449	16,010,289

Payables

Payables as of June 30, 2020 for the Town's individual major funds and non-major funds were as follows:

	Vendors	Payroll	Total
General fund	\$ 4,646,204	6,286,150	10,932,354
Capital projects fund	3,178,982		3,178,982
Non-major funds	762,270		762,270
Total governmental funds	\$ 8,587,456	6,286,150	14,873,606

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Temporary notes payables

Bond anticipation notes

The Town uses short-term notes payable in anticipation of bond-issuances to provide interim funding for various capital projects. Activity for the current fiscal year was as follows:

	<u>Beginning Balance</u>	<u>Borrowings</u>	<u>Repayments</u>	<u>Ending Balance</u>
August 2017 BAN	\$ 9,610,000		9,610,000	
August 2018 BAN	2,000,000		2,000,000	
August 2019 BAN		18,500,000		18,500,000
Total governmental funds	\$ <u>11,610,000</u>	<u>18,500,000</u>	<u>11,610,000</u>	<u>18,500,000</u>

Tax anticipation notes

The Town has entered into a Tax Anticipation Note (TAN) on June 25, 2020 with Webster Bank to provide the Town with \$20,000,000 working capital reserve due to the implementation of the deferment program and the low interest rate program under the State of Connecticut's Executive order No. 7S.

	<u>Beginning Balance</u>	<u>Borrowings</u>	<u>Repayments</u>	<u>Ending Balance</u>
June 2020 TAN	\$ -	20,000,000		20,000,000
Total governmental funds	\$ <u>-</u>	<u>20,000,000</u>	<u>-</u>	<u>20,000,000</u>

Note 6 - Inter-fund Receivables, Payables and Transfers

Inter-funds receivables and payables

Inter-fund receivables and payables at June 30, 2020 consisted of the following:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Governmental Funds:		
General fund	\$ 7,574,111	8,165,795
Capital projects	7,309,351	
Nonmajor	2,551,213	4,288,604
Internal services		3,350,827
Total governmental funds	\$ <u>17,434,675</u>	<u>15,805,226</u>
Other post employee benefits		1,933,262
Private purpose trusts	226,363	
Agency	77,450	
	\$ <u>17,738,488</u>	<u>17,738,488</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Inter-fund transfers

Remaining funds in closed capital projects, which were the result of capital expenditures being less than originally estimated, were returned to the general fund. This amount was \$178,238.

Note 7 - Capital Assets

Capital assets activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 18,368,697			18,368,697
Construction in progress	21,749,574	12,826,970		34,576,544
Total capital assets, not being deprec.	<u>\$ 40,118,271</u>	<u>12,826,970</u>	<u>-</u>	<u>52,945,241</u>
Capital assets being depreciated:				
Land improvements	\$ 35,947,568			35,947,568
Buildings and improvements	248,192,369	37,536		248,229,905
Machinery and equipment	25,717,219	1,712,794		27,430,013
Infrastructure	116,920,714			116,920,714
Total capital assets being depreciated	<u>\$ 426,777,870</u>	<u>1,750,330</u>	<u>-</u>	<u>428,528,200</u>
Less: accumulated depreciation:				
Land improvements	\$ 15,510,028	1,790,469		17,300,497
Buildings and improvements	83,900,961	4,977,541		88,878,502
Machinery and equipment	17,664,965	2,553,359		20,218,324
Infrastructure	89,283,864	1,465,931		90,749,795
Total accumulated depreciation	<u>\$ 206,359,818</u>	<u>10,787,300</u>	<u>-</u>	<u>217,147,118</u>
Net capital assets, being depreciated	<u>\$ 220,418,052</u>	<u>(9,036,970)</u>	<u>-</u>	<u>211,381,082</u>
Total capital assets, governmental	<u>\$ 260,536,323</u>	<u>3,790,000</u>	<u>-</u>	<u>264,326,323</u>

Depreciation expense was charged to functions of the primary government as follows:

Governmental activities:	
General government	\$ 1,515,204
Education	3,101,732
Public safety	975,380
Public works	4,792,743
Health and welfare	37,769
Community services	364,472
Total depreciation expense-	
governmental activities	<u>\$ 10,787,300</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Note 8 - Long-Term Liabilities

Long-term debt liabilities activity for the year ended June 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Due In One Year</u>
Governmental activities:					
Long-term debt:					
General obligation bonds	\$ 225,595,000		3,190,000	222,405,000	12,190,000
G.O. refunding bonds	<u>72,585,000</u>		<u>785,000</u>	<u>71,800,000</u>	<u>2,850,000</u>
Total long-term debt	\$ 298,180,000	-	3,975,000	294,205,000	15,040,000
Deferred amount on:					
Bond premium	<u>6,556,823</u>		<u>758,403</u>	<u>5,798,420</u>	
Net long-term debt	\$ 304,736,823	-	4,733,403	300,003,420	15,040,000
Other long-term liabilities:					
Net pension liability	297,298,110	1,040,827		298,338,937	
Net pension liability - CMERS	31,324,752	5,178,185		36,502,937	
Net OPEB liability	525,003,091	102,102,420		627,105,511	
Compensated absences	6,472,958	401,993		6,874,951	
Claims payable	150,000		30,000	120,000	
Heart and hypertension	2,923,094		1,982,215	940,879	
Landfill	<u>400</u>		<u>400</u>	<u>-</u>	
Total governmental activities long-term liabilities	\$ 1,167,909,228	108,723,425	6,746,018	1,269,886,635	15,040,000

General obligation bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and the funding of the pension. General obligation bonds have been issued and are direct obligations and pledge the good faith and credit of the government. As of June 30, 2020, the outstanding general obligation bonded indebtedness of the Town was as follows:

	<u>General</u>	<u>Refunding</u>
\$4,000,000 G.O.B. taxable 2009B , issue of 8/15/2009, due 8/15/2024, interest at 5.0% to 5.5%, annual principal payments of \$265,000	\$ 1,325,000	
\$4,950,000 G.O.B. refunding 2010A , issue of 8/15/2010, due 8/15/2020, interest at 3.0% to 4.0%, annual principal payments of \$400,000		400,000
\$7,415,000 G.O.B. 2010B refunding , issue of 8/15/2010, due 8/1/2017, interest at 3.0% to 5.0%, annual principal payments of \$630,000		630,000
\$34,000,000 G.O.B. 2011A , issue of 8/24/2011, due 8/15/2031, interest at 2.0% to 4.25%, annual principal payments of \$1,750,000 to \$10,500,000	15,750,000	

(Continued)

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

<i>(Continued)</i>	<u>General</u>	<u>Refunding</u>
\$24,705,000 G.O.B. taxable 2012 , issue of 8/15/2012, due 8/15/2032, interest at 2.0% to 5.0%, annual principal payments of \$1,235,000	10,865,000	
\$29,415,000 G.O.B. refunding 2013 , issue of 5/2/2013, due 8/25/2025, interest at 5.0%, annual principal payments of \$1,320,000 to \$13,250,000		16,435,000
\$26,405,000 G.O.B. 2015A , issue of 8/24/2011, due 8/15/2031, interest at 2.0% to 4.25%, annual principal payments of \$1,750,000 to \$10,500,000	15,840,000	
\$15,545,000 G.O.B. 2015 , issue of 5/2/2013, due 8/25/2025, interest at 5.0%, annual principal payments of \$1,320,000 to \$1,325,000		8,225,000
\$125,000,000 G.O.B. pension funding bond 2015 , issue of 3/10/2015, due 8/15/2044, interest at 4.0% to 5.2%, annual principal payments of \$1,320,000 to \$1,325,000	113,800,000	
\$17,960,000 G.O.B. 2015 , issue of 8/15/15, due 8/15/2030, interest at 4.0% to 5.2%, annual principal payments of \$2,070,000 to \$7,840,000	11,660,000	
\$28,535,000 G.O.B. 2016 , issue of 8/15/2016, due 8/25/2025, interest at 5.0%, annual principal payments of \$2,685,000 to \$3,835,000	21,385,000	
\$13,205,000 G.O.B. 2017 , issue of 7/19/2017, due 8/25/2025, interest at 3.00% to 5.0%, annual principal payments of \$370,000 to \$4,835,000		12,450,000
\$11,510,000 G.O.B. 2017 , issue of 8/10/2017, due 8/15/2037, interest at 4.0% to 5.25%, annual principal payments of \$580,000 to \$575,000	9,775,000	
\$10,605,000 G.O.B. 2018A , issue of 7/17/18, due 8/15/2037, interest at 4.0% to 5.25%, annual principal payments of \$580,000 to \$575,000	11,400,000	
\$33,660,000 G.O.B. refunding 2018B , issue of 8/10/2017, due 8/15/2037, interest at 4.0% to 5.25%, annual principal payments of \$580,000 to \$575,000		33,660,000
\$11,400,000 G.O.B. 2018 , issue of 6/19/2018, due 8/15/2038, interest at 6.0%, annual principal payments of \$600,000	<u>10,605,000</u>	
Total general obligation bonds	<u>\$ 222,405,000</u>	<u>71,800,000</u>

TOWN OF HAMDEN, CONNECTICUT**NOTES TO THE FINANCIAL STATEMENTS****June 30, 2020**

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended, June 30		Governmental Activity	
		Principal	Interest
2021	\$	8,360,000	13,522,175
2022		11,095,000	13,072,010
2023		13,825,000	12,499,906
2024		16,235,000	11,825,666
2025-2029		16,500,000	11,123,220
2030-2034		95,980,000	43,765,870
2035-2039		61,610,000	24,264,738
2040-2044		35,185,000	13,455,119
2045		35,415,000	4,795,570
Total	\$	294,205,000	148,324,274

Bonds authorized but unissued

Under regulations issued by the Internal Revenue Service, effective March 2, 1992, in order for capital projects to be funded through tax-exempt debt, all projects must be appropriated and designated as being funded through debt prior to any expenditure on these projects.

The Town has authorized but unissued bonds relating to capital projects at June 30, 2020, as follows:

General purpose	\$	50,518,321
Schools		<u>74,746,000</u>
Total	\$	<u>125,264,321</u>

Legal debt limit

The Town's indebtedness (including authorized but not unissued bonds), net of principal reimbursements expected from the state, does not exceed the legal debt limitation as required by the Connecticut General Statutes as reflected in the following schedule:

Category		Debt Limit	Indebtedness	Balance
General	\$	421,535,171	189,758,821	231,776,350
Pension		562,046,895	113,800,000	448,246,895
Schools		843,070,343	115,910,500	727,159,843
Sewers		702,558,619	-	702,558,619
Urban Development		608,884,136	-	608,884,136

The total overall statutory debt limit for the Town is equal to seven times annual receipts from taxation, or \$1,311,442,755.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Conduit debt

Conduit debt obligations are certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.

The Town has issued revenue bonds, the proceeds of which will be used for financing the design and construction of the Whitney Center Project. The bonds are secured by the property financed and are payable from the Whitney Center operations. Accordingly, the bonds were not reported in the general purpose financial statements.

Note 9 - Employee Retirement Systems

Town Retirement Plan

The Town of Hamden is the administrator of a single employer, contributory public employee retirement system (PERS) established and administered by a Board of Trustees to provide pension benefits for its employees. The Retirement Plan provides retirement, disability, and death benefits through a single employer, contributory defined benefit plan to plan members and beneficiaries. The Plan issues a separate, stand-alone audited financial report. The report can be obtained upon request.

The PERS is a contributory defined benefit plan. Substantially all full-time employees of the Town are eligible to participate. Participants in the State Teachers' Retirement System, part-time Town employees and officials elected by popular vote are excluded.

The Plan provides retirement benefits, disability retirement benefits and pre-retirement and post-retirement death benefits. The Plan includes specific benefit provisions, vesting rules and employee contribution rules for the following employee classifications: guardian employees and service employees. Guardian employees are defined as full-time employees who are members of the police or fire department. All other town employees are considered to be Service employees. The plan provides for an annual cost of living adjustment to pension benefit payments based on changes in the consumer pricing index.

Members begin to vest their retirement benefits after completion of at least 10 years of credited service, and full vesting is attained after completing 15 years of service.

Guardian employees (members of the police and fire departments) hired after July 1, 2006 participate in the Connecticut Municipal Employees' Retirement System (CMERS) and are not eligible to participate in the Plan. Similarly, Service employees hired after July 1, 2007 participate in CMERS and are not eligible for the pension plan.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Guardian employees receive normal pension benefits upon the earlier of age 60 or completion of 20 years of credited service, equal to 2.5% of average annual compensation per year of credit service for the first 20 years, plus 3% per year of credited service for the next 5 years, plus 2% per year in excess of 25 years, to a maximum of 35 years. Disability benefits are provided as the greater of 30% of average annual compensation if hired on or after July 1, 1981, 25% if hired on or after July 1, 1987, or normal pension accrued. Guardian employees hired prior to July 1, 1981 have a minimum benefit of 50% of average annual compensation.

Service employees receive normal pension benefits, upon the earlier of age 65, the completion of 30 years of credited service, or age 55 and completion of 20 years of credited service, equal to 2.5% of average annual compensation per year of credited service for the first 20 years, plus 2% in excess of 20 years to a maximum of 35 years. No employee shall receive more than 85% except for employees with the required years of service, who were hired before July 1, 1978. As of June 30, 2008, such employee's benefits are frozen. Disability benefits are provided as the greater of 50% of average annual compensation or the employee's normal retirement pension.

Employees are 100% vested in their contributions to the Plan. If a member leaves employment prior to becoming eligible for benefits, all accumulated employee contributions will be paid to the member in the form of a lump sum payment with interest calculated at 5% per year.

The Plan may be discontinued or amended in any respect at any time by action of the Town's Legislative Council, subject to applicable general laws and special acts of the State of Connecticut provided that no such discontinuance or amendment shall adversely affect the right of members or their beneficiaries which had become fully vested at the date of discontinuance or amendment.

Membership in the plans consisted of the following at July 1, 2019, the date of the last actuarial valuation:

Retirees and beneficiaries currently receiving benefits	753
Terminated plan members entitled to, but not yet receiving benefits	26
Active plan members	325
Total	<u>1,104</u>

Summary of significant accounting policies

Basis of accounting

The Plan's financial statements are prepared using the accrual basis of accounting for the defined benefit pension plan. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Method used to value investments

Investments are stated at current market values, based on quoted market prices, as represented by Wells Fargo Institutional Retirement and Trust (Wells Fargo Bank, N.A.), the investment custodian. Shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year end. Sentinel Real Estate Fund and U.S. Real Estate Investment Fund, LLC engage independent appraisers to value 100% of the real estate owned for at least 12 months, at various times throughout the year. Securities traded on a national exchange are valued at the last reported sales price.

Administrative expenses

The Town, as Plan sponsor, pays additional significant costs of Plan administration and office expenses.

Funding policy

The Town of Hamden makes contributions to the Plan, at the discretion of the Town's Legislative Council. Contributions are made in accordance with Public Act 18-169. The 2018 update to Connecticut's Pension Statute allowed Hamden to contribute less than 100% of the actuarially recommended contribution through 2020. The Town will be required to contribute 100% of the actuarially recommended contribution annually beginning with the fiscal year ending June 30, 2021.

Plan provisions include mandatory employee contributions by service employees and guardian employees. All employee contributions are made on a pre-tax basis. These contributions are negotiated as part of the collective bargaining agreements.

Service employees contribute 8.00% of their annual compensation increasing to 8.50% effective July 1, 2018. Guardian employees contribute 8.50% of compensation. Board of Education employees contribute 8.00% of their annual compensation increasing to 8.50% effective September 1, 2018. Covered salary includes regular payroll, vacation, holiday, personal, longevity and sick time payroll.

Investments

Investment policy

The pension plan's policy in regard to allocation of invested assets is established and may be amended by the PERS Board by a majority vote of its members. It is the policy of the PERS Board to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. These assets must be invested with the care, skill, and diligence that a prudent person acting in this capacity would exercise to comply with all objects outlined herein, the Investment Advisors Act of 1940 and all other governing statutes.

Based on the recommendations of the Plan's investment advisors, the Board has established reasonable guidelines for each asset class, specifying acceptable and/or prohibited investments, limits on asset and asset class exposures, risk constraints, and investment return

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

objectives. The Board will from time-to-time elect to invest in commingled funds, recognizing the benefits of such funds as investment vehicles, the ability to diversify more extensively than in small, direct investment accounts and the lower costs that are generally associated with these funds.

Investment management of the assets of the Town shall be in accordance with the following asset allocation guidelines:

<u>Asset Class</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Preferred</u>
Equities:			
Large cap	10%	35%	25%
Small cap	0%	10%	5%
Mid cap	0%	10%	5%
International	5%	15%	10%
Fixed income	30%	50%	40%
Real estate investment trusts	10%	20%	15%
Cash and equivalents		minimal	

Foreign currency risk

Exposure to foreign currency risk results from investments in foreign currency-denominated securities. The Plan has invested in two international equity funds. Under normal circumstances, the funds' policy is to invest at least 80% of the value of its net assets, plus borrowings for investment purposes, in equity securities issued by companies that are located in, or that derive the highest concentration of their earnings or revenues from, a number of countries other than the United States. At June 30, 2020 investments in these funds totaled \$19,062,726.

Rate of return

For the year ended June 30, 2020, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expense, was 5.28%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Fair value measurement

As required by GASB, certain investments that are measured at net asset value "NAV" have not been classified in the fair value hierarchy. The fair value amount of \$22,083,566, presented in the investment table in Note 4 for the Pension Trust Fund, is measured at net asset value per share practical expedient, including related unfunded commitments and redemption restrictions. The portion of the Plan's investments measured at net asset value at June 30, 2020 is comprised of the following:

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Investment	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Sentinel Estate Fund	\$ 11,126,063	n/a	quarterly	30 days
U.S. Real Estate Investment Fund, LLC	10,957,503	n/a	quarterly	30 days
Total investments measured at NAV	\$ <u>22,083,566</u>			

The Plan's other investments, as stated in Note 4, are measured at fair value using the last quoted sales price or current exchange rates (Level 1).

Net pension liability of the Town

The Town's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019.

The components of the net pension liability of the Town at June 30, 2020 were as follows:

Total pension liability	\$ 467,164,240
Plan fiduciary net position	<u>(168,825,303)</u>
Net pension liability	\$ <u>298,338,937</u>
Plan fiduciary net position as a percentage of the total pension liability	36.14%

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of July 1, 2019, using the following actuarial assumption, applied to all periods included in the measurement:

Inflation	2.25%
Salary increase	2.50%
Investment rate of return	7.00%, net of plan investment expense, including inflation
Cost-of-living adjustments	2.25% (1.75% for active Service Employees, Town retirees with dates of retirement on or after July 1, 2018, and Board of Education retirees with dates of retirement on or after September 1, 2018)

Healthy mortality rates were based on the sex-distinct RP-2000 Combined Healthy Mortality Table, projected 24 years with Scale BB. Disabled mortality rates were based on the sex-distinct RP-2000 Disabled Retiree Mortality Table, projected 24 years with Scale BB.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

The actuarial assumptions used in the July 1, 2019 valuation were based on standard tables modified for certain plan features such as eligibility for full and early retirement where applicable and input from the plan sponsor. A full experience study has not been completed.

Long-term rate of return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adding expected inflation and subtracting expected investment expenses and a risk margin. The target asset allocation and projected arithmetic real rates of return for each major asset class as of June 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equities	37.5%	6.40%
International equity	10.0%	7.05%
Fixed income	32.5%	1.15%
Real estate	20.0%	4.50%
	<u>100.00%</u>	

Discount rate

The blended discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumes that plan member contributions will be made at the current contribution rate and that Town contributions are assumed to be \$18,925,708 for the fiscal year ending June 30, 2020, and 100% of the actuarially determined contribution thereafter. The actuarially determined contribution is equal to the total normal cost plus a 30-year closed amortization of the unfunded actuarial accrued liability, beginning July 1, 2014 (25 years remaining). Amortization payments are expected to grow by 2% annually. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Changes in the net pension liability

		Increase (Decrease)		
		Total Pension Liability (a)	Plan Fiduciary Net Position	Net Pension Liability (a)-(b)
Balances as of June 30, 2019	\$	464,399,881	167,101,771	297,298,110
Changes for the year:				
Service cost		4,222,203		4,222,203
Interest on total pension liability		31,822,851		31,822,851
Change of benefit terms		(10,229,563)		(10,229,563)
Difference between expected and actual experience		4,890,298		4,890,298
Change in assumptions		78,428		78,428
Employer contributions			19,210,000	(19,210,000)
Employee contributions			2,054,602	(2,054,602)
Net investment income			8,643,628	(8,643,628)
Benefit payments, including refund of employee contributions		(28,019,858)	(28,019,858)	-
Administrative expenses			(164,840)	164,840
Net changes	\$	2,764,359	1,723,532	1,040,827
Balances as of June 30, 2020	\$	467,164,240	168,825,303	298,338,937

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the Town, calculated using the discount rate of 7.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1 percent point lower or 1 percent higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability	\$ 352,187,386	298,338,937	253,155,328

Pension trust funds

The Town maintains a pension trust fund to account for its fiduciary responsibility. The following schedules present the net position held in trust for pension benefits at June 30, 2020 and the changes in net position for the year then ended.

TOWN OF HAMDEN, CONNECTICUT**NOTES TO THE FINANCIAL STATEMENTS****June 30, 2020**

Schedule of net position

Assets:	
Cash and cash equivalents	\$ 3,491,675
Receivables	68,635
Investments	<u>165,358,351</u>
Total assets	\$ <u>168,918,661</u>
Liabilities:	
Accounts payable and accrued expenses	\$ <u>93,358</u>
Total liabilities	\$ <u>93,358</u>
Net assets held in trust for pension benefits	\$ <u>168,825,303</u>

Schedule of changes in net position

Additions:	
Contributions:	
Employer	\$ 19,210,000
Employee	<u>2,054,602</u>
Total	\$ <u>21,264,602</u>
Investment income:	
Net appreciation (depreciation) in fair value of investments	\$ 6,884,876
Interest and dividends	<u>2,326,245</u>
Total	\$ <u>9,211,121</u>
Less investment expense:	
Investment management fees	<u>567,493</u>
Net investment income	\$ <u>8,643,628</u>
Total additions	\$ <u>29,908,230</u>
Deductions:	
Benefits	\$ 28,019,858
Administrative expenses	<u>164,840</u>
Total deductions	\$ <u>28,184,698</u>
Net increase	\$ 1,723,532
Net position at beginning of year	<u>167,101,771</u>
Net position at end of year	\$ <u>168,825,303</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended June 30, 2020 the Town recognized pension expense of \$23,041,605.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 21,783	
Changes in assumptions	39,214	
Differences between expected and actual experience	2,445,149	
Total	<u>\$ 2,506,146</u>	<u>-</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as an increase/decrease in pension expense/liability as follows:

Year ended June 30,	
2021	\$ 1,346,486
2022	165,594
2023	431,807
2024	562,259
2025	-
Thereafter	<u>-</u>
Total	<u>\$ 2,506,146</u>

Connecticut Municipal Employees' Retirement System – Defined Benefit Plan

Plan description

The Town's full-time employees participate in Connecticut's Municipal Employees' Retirement System (CMERS), a cost-sharing multiple-employer public employee retirement system (PERS) established by the State of Connecticut and administered by the State Retirement Commission to provide retirement, disability, and death benefits to the employees and beneficiaries of participating municipalities. Title 7, Chapter 113 of the General Statutes of Connecticut, which can be amended by legislative action, establishes PERS benefits, member contribution rates and other plan provisions.

CMERS is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106, by calling 860-702-3480, or by visiting the State's website www.ct.gov.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Summary of significant accounting policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources, and expense information about CMERS net position and additions to/deductions from CMERS net position have been determined on the same basis they are reported by CMERS. For this purpose, benefit payments (including refunds of contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Benefit provisions

General Employees: Employees are eligible to retire at age 55 with 5 years of continuous service, or 15 years of active aggregate service. Employees under the age of 55 are eligible to retire with 25 years of service.

Police Officers and Firefighters: Compulsory retirement age for police and fire members is age 65.

Normal Retirement: Members not covered by social security receive a benefit of 2% of average final compensation times years of service. Members covered by social security receive a benefit of 1.5% of the average final compensation not in excess of the year's breakpoint plus 2% of average final compensation in excess of the year's breakpoint, times years of service.

The maximum benefit is 100% of average final compensation and the minimum benefit is \$1,000 annually. Both the minimum and the maximum include workers' compensation and social security benefits.

Early Retirement: Employees are eligible after 5 years of active continuous service or 15 years of active aggregate service. The benefit is calculated based on average final compensation and service to date of termination. Deferred to normal retirement age or an actuarially reduced allowance may begin at the time of separation.

Disability Retirement: Employees are eligible for service-related disability benefits from being permanently or totally disabled from engaging in the service of the municipality provided such disability has arisen out of and in the course of employment with the municipality. Disability due to hypertension or heart disease, in the case of police officers and firefighters, who began employment prior to July 1, 1996, is presumed to have been suffered in the line of duty. Benefits are calculated based on compensation and service to the date of the disability with a minimum benefit of 50% of compensation at the time of disability. Non-service related disability benefits are provided to employees with 10 years of service and being permanently or totally disabled from engaging in gainful employment in the service of the municipality. Disability benefits are calculated based on compensation and service to the date of the disability.

Pre-Retirement Death Benefit: The Plan also offers a lump-sum return of contributions with interest or if vested and married, the surviving spouse will receive a lifetime benefit.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Contribution requirements

Employer

The Town, as a participating municipality, makes annual contributions consisting of a normal cost contribution, a contribution for the amortization of the net unfunded accrued liability and a prior service amortization payment which covers the liabilities of CMERS not met by member contributions. There is also an annual administrative fee per active and retired members.

The current rate is 11.74% and 17.13% of annual covered payroll for service employees, and police, respectively. The contribution requirements of the Town are established and may be amended by the State Retirement Commission. The Town's contributions to CMERS for the years ended June 30, 2019, 2018 and 2017 were \$3,210,514, \$3,052,674, and \$2,388,233 respectively, equal to the required contributions for each year.

Employee

Plan members not covered by social security are required to contribute 5% of compensation. Employees covered by social security are required to contribute 2.25% of compensation up to the Social Security taxable wage base plus 5% of compensation, if any, in excess of such base.

Pension liabilities (assets), pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

At June 30, 2020, the Town reported a liability for its proportionate share of the net pension liability in the government-wide statement of net position. The amount recognized by the Town for its proportionate share of the net pension liability was \$36,502,937 based on the Town's proportionate share of 4.736344% for service employees and 0.158554% for police.

The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The changes in assumptions that affected the measurement of the total pension liability since the prior measurement date, were updating rates of inflation, real investment return mortality, withdrawal, disability, retirement and salary increase to more closely reflect actual and anticipated experience.

The Town recognized its proportionate share of the collective pension expense in the government-wide statement of activities in the amount of \$9,615,859 for the year ended June 30, 2020.

At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to CMERS pension benefits as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on plan investments	\$ 1,336,714	-
Changes of assumptions	8,932,814	-
Change in proportional share	2,861,643	95,880
Net difference between employer expected and actual experience	4,004,884	2,324,022
Total	<u>\$ 17,136,055</u>	<u>2,419,902</u>

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Net deferred outflows and inflows of resources for pensions is amortized and recognized as an increase/decrease to the net pension expense/liability each year as follows:

Year Ended June 30,	
2021	\$ 5,992,278
2022	3,948,384
2023	4,485,869
2024	289,622
2025	-
Thereafter	-
	<u>\$ 14,716,153</u>

Actuarial assumptions

The total pension liability is based upon the June 30, 2019 actuarial valuation. The actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2017. The key actuarial assumptions used in the valuation were as follows:

Inflation	2.5%
Salary increase	3.50-10.00%, including inflation
Long-term investment rate of Return	7.00%, net of pension plan investment expense, including inflation

For the period after retirement and for dependent beneficiaries, mortality rates were based on the RP-2014 Combined Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for General Employees and the RP-2014 Blue Collar Mortality Table adjusted to 2006 and projected to 2015 with Scale MP-2017 and projected to 2022 with Scale BB for Police and Fire. For disabled retirees, the RP-2014 Disabled Mortality Table projected with Scale BB to 2020 was used. The static projection produces sufficient margin in the mortality rates to reflect future improvement in our judgment.

Future Cost of Living adjustments (COLA) for members who retire on or after January 1, 2002, are 60% of the annual increase in the CPI up to 6%. The minimum annual COLA is 2.5%, and the maximum is 6%.

Long-term rate of return

The long-term expected rate of return on pension plan investments was determined using statistical analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and most recent best estimates of arithmetic real rates of return for each major asset class as of June 30, 2019 are summarized in the following table:

(Continued)

TOWN OF HAMDEN, CONNECTICUT**NOTES TO THE FINANCIAL STATEMENTS****June 30, 2020***(Continued)*

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	20.0%	5.3%
Developed market international	11.0%	5.1%
Emerging market international	9.0%	7.4%
Core fixed income	16.0%	1.6%
Inflation linked bond fund	5.0%	1.3%
Emerging market debt	5.0%	2.9%
High yield bonds	6.0%	3.4%
Real estate	10.0%	4.7%
Private equity	10.0%	7.3%
Alternative investments	7.0%	3.2%
Liquidity fund	1.0%	0.9%
Total	100.0%	

Discount rate

The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the actuarial determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the Town calculated using the discount rate of 7.00%, as well as what the Town's net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Proportionate share of the net pension liability	\$ 30,330,317	31,324,752	13,645,253

Teachers' retirement

All Town of Hamden Board of Education certified employees participate in the State of Connecticut Teachers' Retirement System under Section 10.183 of the General Statutes of the State of Connecticut.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Plan description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut State Teachers' Retirement System – a cost sharing, multiemployer, defined benefit pension plan administered by the Teachers' Retirement Board. Title 10, Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing Teachers' Retirement System funds for the exclusive benefit of the TRS members.

The Teachers' Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106, by calling 860-702-3480, or by visiting the State's website www.ct.gov.

Benefit provisions

The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement: Retirement benefits for the employees are calculated as 2% of the average annual salary times years of credited service (maximum benefit is 75% of average annual salary during the 3 years of highest salary).

In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989 and voluntary contributions are payable.

Early Retirement: Employees are eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service. Benefits are reduced for those retiring before normal retirement age.

Minimum Benefit: Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit of \$1,200 to teachers who retire under the normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

Disability Retirement: Employees are eligible for service-related disability benefits regardless of length of service. Five years of credited service is required for nonservice-related disability eligibility. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the Plan, but not less than 15%, nor more than 50%. In addition, disability benefits under this plan (without regard to cost-of-living adjustments) plus any initial award of Social Security benefits and workers' compensation cannot exceed 75% of average annual salary.

A Plan member who leaves service and has attained 10 years of service will be entitled to 100% of the accrued benefit as of the date of termination of covered employment. Benefits are payable at age 60, and early retirement deductions are based on the number of years of service the member would have had if they had continued work until age 60.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Pre-Retirement Death Benefit: The Plan also offers a lump-sum return of contributions with interest or surviving spouse benefit depending on length of service.

Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The contributions are actuarially determined as an amount that, when combined with employee contributions and investment earnings, is expected to finance the costs of the benefits earned by employees during the year, with any additional amounts to finance any unfunded accrued liability.

Employer (school districts)

School district employers are not required to make contributions to the Plan.

Employees

Effective July 1, 1992, participants are required to contribute 6.00% of their pensionable salary to the pension System as required by CGS Section 10-183b (7). Effective January 1, 2018, the required contribution increased to 7.00% of pensionable salary. For the year ended June 30, 2020, \$3,247,388 mandatory contributions were deducted from the salaries of teachers who were participants in the System. The estimated covered payroll for the Town was \$46,652,789.

Administrative expenses

Administrative expenses of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

Pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources related to pensions

The State has a statutory requirement to pay 100% of the required Plan contribution, therefore as of June 30, 2020; the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows. The amount recognized by the Town as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability associated with the Town were as follows:

Town's proportionate share of the net pension liability	\$	-
State's proportionate share of the net pension liability associated with the Town		195,359,950
Total net pension liability	\$	<u>195,359,950</u>

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

For the year ended June 30, 2020 the Town has recognized, in the General Fund, intergovernmental revenue and education expenditures in the amount of \$23,993,532 as payments made by the State of Connecticut on behalf of the Town.

Actuarial assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	6.90%, net of pension plan investment expense, including inflation
Administrative expenses	\$0 assumption as expenses are paid for by the State of CT General Assembly

Mortality rates were based on the RPH-2014 White Collar Table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increases (5% for females and 8% for males) to rates over age 80 for the period after service retirement and for dependent beneficiaries as well as for active members. The RPH-2014 Disabled Mortality Table projected to 2017 with Scale BB is used for the period after disability retirement.

Future Cost-of-Living increases for teachers who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

Long-term rate of return

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Large cap U.S. equities	20.0%	8.1%
Developed non U.S. equities	11.0%	8.5%
Emerging markets - non U.S.	9.0%	10.4%
Core fixed income	16.0%	4.6%
Inflation linked bonds	5.0%	3.6%
Emerging market bond	5.0%	5.2%
High yield bonds	6.0%	6.0%
Real estate	10.0%	7.0%
Private equity	10.0%	9.8%
Alternative investment - R.E.	4.0%	8.2%
Alternative investment - Hedge	3.0%	5.4%
Cash	1.0%	2.9%
Total	100.0%	

Discount rate

The discount rate used to measure the total pension liability was 6.9%. The projection of cash flows used to determine the discount rate assumed that Plan member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability to changes in the discount rate

The Town's proportionate share of the net pension liability is \$0. Any change in the discount rate would only have an effect on the amount recorded by the State of Connecticut.

Note 10 - Other Post-Employment Benefits Plan

Plan description

The Town provides post-employment benefits for certain employees for current and future health and life insurance benefit expenses through a single-employer defined benefit post retirement healthcare plan. The Plan is administered and managed by the Town. An annual actuarial valuation is made to determine whether the Plan assets and contributions are sufficient to meet the Plan liabilities. The latest actuarial valuation was made July 1, 2019. The post-employment plan does not issue stand-alone financial reports.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

From an accrual accounting perspective, the cost of post-employment healthcare benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB Statement No. 75 as of July 1, 2017 the Town is required to report a liability on the face of the financial statements for the OPEB it provides.

Membership in the Plan consisted of the following at July 1, 2019, the date of the last actuarial valuation:

Retirees and beneficiaries receiving benefits	1,636
Active plan members	<u>1,110</u>
Total	<u><u>2,746</u></u>

Funding policy

The contribution requirements of Plan members and the Town are established and may be amended by the Town. For fiscal year 2020, the Town contributions to the Plan were \$18,520,092 and total benefits provided on a pay-as-you go basis were \$17,721,843.

Effective July 1, 2016 the Town's required contributions are actuarially determined on an annual basis using the entry age normal actuarial cost method, level percent of pay. Prior to July 1, 2016, a projected unit credit cost method was used.

Benefits

The Plan provides certain Town and Board of Education retirees with medical, prescription drug, and life insurance benefits, in accordance with policies for non-bargaining employees and various bargaining employees' union contracts. Provisions of the benefits are as follows:

Employee Type	Eligibility		(1) Retiree Contribution	Retiree Benefits		
	Age	(1) Years of Service		Spouse Coverage	Survivor Coverage	Life Insurance
Service employee bargaining	55	10-20	(4) 0%-10.0%	(5) Yes	(5) Yes	(1) \$0-\$5,000
Service employee non-bargaining	55	(2) 10-15	(2) 0%-14%	Yes	Yes	BOE – (6)
Police & Fire bargaining	48	15	(4) 0%-17%	Yes	Yes	\$5,000

(1) – varies depending on applicable union contract

(2) – varies by employee of Town or Board of Education and hire date

(3) – varies by hire and retire date

(4) – varies by plan selected and retire date

(5) – with the exception of one bargaining unit

(6) – available for grandfathered retirees

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Investments

Investment policy

The Plan does not have a formal investment policy. Plan assets are in cash and cash equivalents as of June 30, 2020.

Rate of return

For the year ended June 30, 2020, the annual money-weighted rate of return on the plan investments, net of plan investment expense, was 0.618%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB liability

The Town has implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefit Plans Other than Pension Plans* (OPEB). This statement requires the net OPEB liability to be measured as the total OPEB liability, less the amount of the OPEB plan's fiduciary net position.

The components of the net OPEB liability of the Town at June 30, 2020 were as follows:

Total OPEB liability	\$ 625,318,498
Plan fiduciary net position	<u>1,784,013</u>
Net OPEB liability	<u>\$ 627,102,511</u>
Plan fiduciary net position as a percentage of the total OPEB liability	(0.29)%

The Town's net OPEB liability is required to be recorded in the government-wide financial statement of net position as of June 30, 2020.

Actuarial assumptions

The total OPEB liability was measured by an actuarial valuation as of July 1, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

Payroll growth rate	3.50%
Discount rate	2.21% as of June 30, 2020; 3.50% as of June 30, 2019
Investment rate of return	3.50%
Healthcare cost trend rates:	
Medical (non-Medicare)	7.0% graded to 4.5% over 10 years
Medical (Medicare)	5.5% graded to 4.5% over 4 years
Prescription drug	8.0% graded to 4.5% over 14 years
Dental	3.5%
Administrative expenses	3.0%
ACA excise tax threshold	3.0% in 2018; 2.5% thereafter

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Teachers and administrators

Healthy mortality rates were based on RPH-2014 White Collar Table with employee and annuitant rates blended from ages 50 to 80 projected to the year 2020 using the BB improvement scale and further adjusted to grade in increases (5% for females and 8% for males) to rates over age 80.

Disabled mortality rates were based on RPH-2014 Disabled Morality Table projected to 2017 with Scale BB.

The rates for Teachers and Administrators were developed by the Connecticut State Teachers' Retirement System Experience Study for the five-year period ending June 20, 2015 dated October 29, 2015.

All other employees

Healthy mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table projected 24 years with Scale BB.

Disabled mortality rates were based on the RP-2000 Disabled Retiree Table projected 24 years with Scale BB.

The actuarial assumptions used in the July 1, 2018 valuation were based on detailed census data provided by the employer, premium data and/or claim experience, and summary plan descriptions for OPEB were provided by the employer and by Anthem. A full experience study has not been completed.

Long-term rate of return

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These returns are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation and subtracting expected investment expenses and a risk margin. The target asset allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption as of June 30, 2019 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return *
Short term/cash	100.00%	1.16%
	100.00%	

*Net of inflation of 2.00%.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Discount rate

The discount rate used to measure the total OPEB liability was a blend of the long-term expected rate of return on OPEB trust assets and a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rate of AA/Aa or higher (3.50% as of June 30, 2019). The blending is based on the sufficiency of projected assets to make projected benefit payments. Since assets do not cover even one year of benefit payments, the discount rate is the bond rate.

Changes in the net OPEB liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position	Net OPEB Liability (a)-(b)
Balances as of June 30, 2019	\$ 522,662,533	(2,340,558)	525,003,091
Changes for the year:			
Service cost	\$ 8,083,621		8,083,621
Interest	18,268,650		18,268,650
Change of benefit terms			
Difference between expected and actual experience	(4,949,136)		(4,949,136)
Changes in assumptions	98,974,673		98,974,673
Employer contributions		16,746,644	(16,746,644)
Employee contributions		1,523,448	(1,523,448)
Other		8,296	(8,296)
Net investment income			
Benefit payments, including refund of employee contributions	(17,721,843)	(17,721,843)	-
Net changes	\$ 102,655,965	556,545	102,099,420
Balances as of June 30, 2020	\$ 625,318,498	(1,784,013)	627,102,511

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the Town, calculated using the discount rate of 3.50%, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percent point lower (1.21%) or 1 percent higher (3.21%) than the current rate:

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Net OPEB liability	\$ 724,994,162	627,102,511	548,461,857

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the net OPEB liability of the Town, calculated using the healthcare trend rates per type as stated in the section of actuarial assumptions as well as what the Town's net OPEB liability would be if it were calculated using a healthcare trend rate that is 1 percent point lower or 1 percent higher than the current healthcare trend rates:

	1% Decrease	Current Healthcare Trend Rate	1% Increase
Net OPEB liability	\$ 534,216,146	627,102,511	744,641,061

The following schedule presents the net position held in trust for OPEB benefits at June 30, 2020 and the changes in net position for the year ended June 30, 2020:

Schedule of Net Position

	OPEB Trust Fund
Assets:	
Cash and cash equivalents	\$ 1,323,698
Total assets	\$ 1,323,698
Liabilities:	
Accounts payable and accrued expenses	\$ 2,183,262
Other liabilities	924,449
Total liabilities	\$ 3,107,711
Net position (deficit)	\$ (1,784,013)

Schedule of Changes in Net Position

Additions:	
Contributions:	
Employer	\$ 16,201,241
Employee	1,523,448
Other	795,403
Total	\$ 18,520,092
Investment income:	
Net appreciation (depreciation) in fair value of investments	\$ -
Interest and dividends	8,296
Total	\$ 8,296
Less investment expense:	
Investment management fees	-
Net investment income	\$ 8,296
Total additions	\$ 18,528,388
Deductions:	
Benefits	17,721,843
Net increase (decrease)	\$ 806,545
Net position at beginning of year	(2,340,558)
Net position at end of year	\$ (1,534,013)

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended June 30, 2020, the Town recognized OPEB expense of \$40,983,820. As of June 30, 2020, deferred outflows and inflows of resources related to OPEB are reported as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 29,901,068	5,122,462
Changes in assumptions	80,300,206	31,269,333
Net difference between projected and actual earnings on OPEB plan investments	42,301	
Total	<u>\$ 110,243,575</u>	<u>36,391,795</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as an increase/decrease in OPEB expense/liability as follows:

Year Ended June 30,	
2021	\$ 16,181,618
2022	16,181,617
2023	17,658,846
2024	18,507,502
2025	5,322,197
Thereafter	<u>-</u>
Total	<u>\$ 73,851,780</u>

Teachers' Retirement OPEB Plan

All Town of Hamden Board of Education certified employees participate in the State of Connecticut Teachers' Retirement System ("TRS" or the "Plan") under Section 10.183 of the General Statutes of the State of Connecticut.

Plan description

Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut State Teachers' Retirement System – a cost sharing, multiemployer, defined benefit pension plan administered by the Teachers' Retirement Board. Title 10, Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the State Teachers' Retirement Board ("TRB"). The State Treasurer is responsible for investing Teachers' Retirement System funds for the exclusive benefit of the TRS members.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

The Teachers' Retirement System is considered to be a part of the State of Connecticut financial reporting entity and is included in the State's financial reports as a pension trust fund. Those reports may be obtained by writing to the State of Connecticut, Office of the State Comptroller, 55 Elm Street, Hartford, Connecticut 06106, by calling 860-702-3480, or by visiting the State's website www.ct.gov.

Benefit provisions

The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue health care coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by Statute, and has not increased since July of 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A or Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan.

Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the Plan sponsored by the System. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

If a member participating in Medicare Parts A & B so elects, they may enroll in one of the CTRB Sponsored Medicare Supplemental Plans. Active members, retirees, and the State pay equally toward the cost of the basic coverage (medical and prescription drug benefits).

The choices and calendar year premiums charged as of July 1, 2019 are as follows:

- | | | |
|--------------------------------------------------------------------|----|-----|
| • Medicare Supplement with Prescriptions | \$ | 199 |
| • Medicare Supplement with Prescriptions and Dental | | 254 |
| • Medicare Supplement with Prescriptions, Dental, Vision & Hearing | | 259 |

Survivor Health Care Coverage: Survivors of former employees or retirees remain eligible to participate in the Plan and continue to be eligible to receive either the \$110 monthly subsidy or participate in the TRB-Sponsored Medicare Supplemental Plans, as long as they do not remarry.

Normal Retirement: Eligible after age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Early Retirement: Eligible after 25 years of credited service with a minimum of 20 years of Connecticut service, or age 55 with 20 years of credited service with a minimum of 15 years of Connecticut service.

Proratable Retirement: Eligible after age 60 with 10 years of credited service.

Disability Retirement: Eligible after 5 year of credited service in Connecticut if not incurred in the performance of duty and no service requirement if incurred in the performance of duty

Termination of Employment: Eligible after 10 or more years of credited service.

Contributions

State of Connecticut

Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut is amended and certified by the State Teachers' Retirement Board and appropriated by the General Assembly. The State pays for one third of Plan costs through an annual appropriation in the General Fund.

Employer (school districts)

School district employers are not required to make contributions to the Plan.

Employees

The cost of providing Plan benefits is financed on a pay-as-you-go basis as follows:

- Active teachers pay one third of the Plan costs through a contribution of 1.25% of pensionable salary
- Retired teachers pay one third of the Plan costs through monthly premiums

For the year ended June 30, 2020, \$404,160 mandatory contributions were deducted from the salaries of active teachers who were participants in the System. The estimated covered payroll for the Town was \$46,391,000.

Administrative expenses

Administrative expenses of the Plan are to be paid by the General Assembly per Section 10-183r of the Connecticut General Statutes.

OPEB liabilities, OPEB expense, and deferred outflows of resources and deferred inflows of resources related to OPEB

The State has a statutory requirement to pay 100% of the required Plan contribution; therefore as of June 30, 2020 the Town reports no amounts for its proportionate share of the net OPEB liability and related deferred outflows and inflows. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability associated with the Town were as follows:

(Continued)

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

(Continued)

Town's proportionate share of the net OPEB liability	\$	-
State's proportionate share of the net OPEB liability associated with the Town		30,467,485
Total net OPEB liability	\$	<u>30,467,485</u>

The net OPEB liability was measured as of June 30, 2019, and the total OPEB liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2010 - June 30, 2015.

For the year ended June 30, 2020 the Town has recognized, in the General Fund, intergovernmental revenue and education expenditures related to OPEB in the amount of \$2,229,506 as payments made by the State of Connecticut on behalf of the Town teachers' OPEB.

Actuarial assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Salary increase	3.25-6.50%, including inflation
Long-term investment rate of return	3.00%, net of pension plan investment expense, including inflation
Real wage growth	0.75%
Wage inflation	3.25%
Municipal bond index rate	3.50%, (3.87% at prior measurement date)
Single equivalent interest rate	3.50%, net of OPEB plan investment expense, including inflation (3.87% at prior measurement date)
Healthcare cost trend rates	5.95% (pre-Medicare) and 5.00% (Medicare) for 2018 decreasing to an ultimate rate of 4.75% by 2025
Administrative expenses	\$0 assumption as expenses are paid for by the State of CT General Assembly
Year fund net position will be depleted	2020

Mortality rates were based on the RPH-2014 White Collar Table with employee and annuitant rates blended from ages 50 to 80, projected to the year 2020 using the BB improvement scale, and further adjusted to grade in increases (5% for females and 8% for males) to rates over age 80. For disabled retirees, the RPH-2014 Disabled Mortality Table projected to 2020 using the BB improvement scale.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Long-term rate of return

The long-term expected rate of return on plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Treasuries (cash equivalents)	100.0%	3.00%
Total	100.0%	

Discount rate

The discount rate used to measure the total OPEB was 3.50%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current member contribution rate and that contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members. No future State contributions were assumed to have been made. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be depleted in 2020 and, as a result, the Municipal Bond Index Rate was used in the determination.

Sensitivity of the net OPEB liability to changes in the discount rate

The Town's proportionate share of the net OPEB liability is \$0. Any change in the health care cost trend rate or the discount rate would only have an effect on the amount recorded by the State of Connecticut.

Note 11 - Commitments and Contingencies

The Town received federal and state grants for specific purposes and is subject to review and audit by the grantor agency for compliance and disallowed expenses under the grant. Management believes that such disallowances, if any, will not be material to the financial position of the Town.

The spread of the COVID-19 virus has caused business disruption throughout the United States and in the State of Connecticut specifically through the State of Connecticut Executive Orders. While disruption is expected to be temporary, there is a considerable uncertainty concerning the duration and financial impact of this disruption. Although the Town does not expect this matter to negatively impact its financial condition, results of operation, or cash flow, the extent of the financial impact and duration cannot be reasonably estimated.

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In accordance with the State of Connecticut pension statute, as revised in 2018, the Town was required to contribute 55% of the actuarial required contribution (ARC) for the fiscal year 2018, 70% for the fiscal 2019, 85% for 2020 and 100% for the 2021 fiscal year and moving forward.

Lawsuits

There were several personal injury, negligence and personnel related lawsuits pending against the Town. The outcome and eventual liability of the Town, if any in these cases, is not known at this time. Other than that below, based upon consultation with counsel, the Town's management estimates that potential claims against the Town not covered by insurance resulting from such litigation would not materially affect the financial position of the Town.

Environmental contingency

Pursuant to a consent order issued on July 10, 2001 by the State of Connecticut Department of Energy and Environmental Protection, the Town and other respondents are responsible of the remediation of certain properties located in the Newhall section, which contain waste materials and pollutants. Thus far, significant remedial work has been completed and the properties have been redeveloped. Remaining remedial actions are the placement of environmental land use restricts and long term groundwater monitoring. Management feels these costs are within the original budget of \$12 million, of which the State of Connecticut has awarded \$4 million for a portion of these costs. The Town has included \$150,000 in the capital plan to continue the groundwater monitoring.

Landfill post-closure monitoring

State and federal laws and regulations require that the Town perform certain maintenance and monitoring functions at the landfill site for thirty years after closure, which was in 1991. The liability for the landfill post-closure care, aggregating \$16,400, is based on the amount estimated to be paid for all equipment, facilities and services required to monitor and maintain the landfill as of June 30, 2020. However, the actual cost of closure and post-closure care may be higher due to inflation, changes in technology or changes in landfill laws and regulations.

Operating contracts

Municipal solid waste management services contract: The Town has entered into the municipal solid waste management services contract, as amended, (the Service Contract) with Covanta Projects L.P. of Wallingford pursuant to which it participates with four other Connecticut Municipalities. Under the contract, all curbside solid waste collected in Hamden is transported to Covanta's mass-burn solid waste resource recovery and electric generation facility in Wallingford (the "System"), the same location used under the twenty-year agreement with the Connecticut Resources Recovery Authority that expired on June 30, 2010. The Covanta contract offers two five year options to extend for any or all of the participating municipalities.

Under the Service Contract, the Town is required to deliver, or cause to be delivered, to the System acceptable solid waste generated within its boundaries with a minimum commitment of 14,850 tons per year and to pay a uniform per ton disposal service payment (the Service Payment). The current fee is \$65 per ton. The aggregated minimum commitment of the five Contracting Municipalities is 66,285 tons per year. The Town's Service Payment commitment is a "put-or-pay" commitment in that if the aggregate minimum commitment of the Contracting Municipalities is not met by the total deliveries of all the Contracting Municipalities in any year,

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

the Town must pay the Service Payment for its full portion of the aggregate minimum commitment even if it did not deliver that full portion. Disposal fees are payable, provided the system is accepting solid waste delivered by or on behalf of the Town, regardless of whether such solid waste is processed at Covanta's facility in Wallingford. If the facility is not able to process this waste, it will be sent to other facilities owned by Covanta at no additional cost to the Town.

As amended, effective February 1, 2012, the service payment applicable in any contract year is calculated by increasing the fee for the immediately preceding contract year by an amount equal to one hundred percent of the percentage increase, if any, in the CPI during the twelve month period ending on March 31st of the immediately preceding contract year. However, the annual increase in the fee shall not be less than 1.75%, or more than 3.5% for any contract year.

The amended contract also provides for a reserve account, to be held by Wallingford, for the benefit of the original contracted municipalities, and is to be funded initially with \$2,000,000 from funds paid to the original municipalities by the CRRA, and thereafter by reserve charges to be collected by Covanta from the original municipalities and their authorized haulers, and remitted to Wallingford for deposit in the reserve account. There were no additional reserve fees added per ton for the year ended June 30, 2020.

The Town's obligation to pay disposal fees is absolute and unconditional as long as Covanta accepts the Town's solid waste. The Town has pledged its full faith and credit to the payment of disposal fees and has also agreed to enforce or levy and collect all taxes, cost sharing or other assessments or charges and take all such other action as may be necessary to pay the fees.

Construction contracts

The Town has several construction contracts in progress at June 30, 2020.

Risk management and self-insurance

The Town and the Board of Education are self-insured for employee medical, worker's compensation and heart and hypertension benefits. The Town carries commercial insurance for its other insurable risks. Coverage has not been materially reduced, nor has settled claims exceeded commercial coverage in any of the past three years.

The Town was a member of the Connecticut Interlocal Risk Management Agency (CIRMA), a public entity risk pool established for the purpose of administering an interlocal risk management program pursuant to the provisions of Section 7-479a et. Seq. of Connecticut General Statutes, for workers' compensation, general liability, auto and property insurance. The Town is subject to a \$300,000 per claim deductible for workers' compensation claims from July 1, 1999 to June 30, 2009. The Board of Education was covered by CIRMA on a fully insured basis for the same time period.

As of July 1, 2009, the Town and Board of Education became self-insured for workers' compensation coverage. Since July 1, 2010 the reinsurance for workers' compensation self-insurance program is provided through Safety National. The Town retains the first \$500,000 of each loss. PMA of Connecticut serves as the Claims Administrator for the program.

The self-insurance programs for medical insurance are being administered by a third-party administrator, Anthem Blue Cross Blue Shield ("the administrator") and are reported as an internal service fund. Medical insurance premiums are based upon estimates by the number of

TOWN OF HAMDEN, CONNECTICUT

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June 30, 2020

employees and types of coverage (single or family), trends in insurance claims, and estimates for administration. The claims liability reported is based upon the requirements of GASB Statements No. 10 and 30, which require that a liability for estimated claims incurred but not reported, be recorded. The Town maintains stop loss coverage of \$250,000 for individual medical claims.

Payments related to heart and hypertension are administered by the Town and accounted for in the General Fund as liabilities are incurred. The Town records an estimate for claims incurred but not reported in the long-term liabilities.

Changes in the balance of claims liabilities for the workers' compensation, medical insurance and heart and hypertension were as follows:

Fiscal Year Ended June 30,	Claims Payable Beginning	Claims and Changes in Estimates	Claims Paid	Claims Payable Ending
Workers' compensation and medical insurance:				
2019	\$ 8,220,962	33,687,276	31,999,991	9,908,247
2020	9,908,247	23,215,774	24,956,689	8,167,332
Heart and hypertension:				
2019	3,191,619	2,129,974	2,398,499	2,923,094
2020	2,923,094	-	1,982,215	940,879
Total				
2019	11,412,581	35,817,250	34,398,490	12,831,341
2020	12,831,341	23,215,774	26,938,904	9,108,211

Note 12 - Fund Deficits Committed fund balances

Fund deficits

The Town has the following fund deficits at June 30, 2020 and expects to eliminate the deficits in the future as follows:

Fund	Deficit	Plan For Elimination
Human services	\$ 44,862	Future charges for services
Public works	206,262	Future receipt of grant
Community development	45,868	Future charges for services
Wintergreen Magnet School	1,117,574	Future receipt of grant
Other capital projects	908,927	Future bonding and receipt of grants
Public emergency account	643,505	Future receipt of grant
Workers' compensation	8,739,803	Future charges for services
Medical insurance	4,083,662	Future charges for services
Other post employment benefits	2,340,558	Future charges for services

Committed fund balances

The general funds committed fund balance totaled \$896,000, which is required to be expended on preserving the Town's clerk historic documents in accordance with the State Statutes.

The Capital Projects funds committed fund balance totaled \$2,839,973, which is required to be expended in accordance the related bond ordinances.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2020

Note 13 – Subsequent Events

On August 1, 2020, the Town issued \$21,290,000 of general obligation bonds and \$9,145,000 general obligation refunding bonds. The Town received \$2,862,704 in premium payments as part of the sale. The bonds will have annual payments with 5% interest for the year 2022 through 2030, then term payments of \$5,255,000, \$3,190,000 and \$4,965,000 for 2032, 2035 and 2039, respectively.

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS - PENSION PLAN

Last Seven Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
Total pension liability:							
Service cost	\$ 4,222,203	4,507,760	5,112,673	5,224,667	5,888,328	6,209,591	6,238,891
Interest	31,822,851	31,405,166	30,704,226	30,036,397	30,955,497	30,823,699	31,148,927
Changes in benefit terms	(10,229,563)	-	(2,873,098)	-	-	-	-
Differences between expected and actual experience	4,890,298	(2,048,726)	(747,936)	(201,960)	1,347,205	(10,769,246)	5,302,529
Changes of assumptions	78,428	-	-	-	(26,672,204)	-	-
Benefit payments, including refunds of member contributions	(28,019,858)	(27,203,572)	(26,176,831)	(24,860,542)	(24,437,110)	(24,325,333)	(23,582,140)
Net change in total pension liability	\$ 2,764,359	6,660,628	6,019,034	10,198,562	(12,918,284)	1,938,711	19,108,207
Total pension liability - beginning	464,399,881	457,739,253	451,720,219	441,521,657	454,439,941	452,501,230	433,393,023
Total pension liability - ending	\$ 467,164,240	464,399,881	457,739,253	451,720,219	441,521,657	454,439,941	452,501,230
Plan fiduciary net position:							
Contributions - employer	\$ 19,210,000	15,925,708	12,650,000	14,747,073	12,100,000	137,071,112	12,500,000
Contributions - employee	2,054,602	2,048,827	2,120,410	2,042,495	2,195,488	2,232,086	2,181,831
Net investment income	8,643,628	11,847,000	12,388,835	17,069,663	1,468,812	(1,355,734)	6,996,801
Benefit payments, including refunds of member contributions	(28,019,858)	(27,203,572)	(26,176,831)	(24,860,542)	(24,437,110)	(24,325,333)	(23,582,140)
Administrative expenses	(164,840)	(111,182)	(117,526)	(102,711)	(118,719)	(109,273)	(76,352)
Net change in plan fiduciary net position	\$ 1,723,532	2,506,781	864,888	8,895,978	(8,791,529)	113,512,858	(1,979,860)
Plan fiduciary net position - beginning	167,101,771	164,594,990	163,730,102	154,834,124	163,625,653	50,112,795	52,092,655
Plan fiduciary net position - ending	\$ 168,825,303	167,101,771	164,594,990	163,730,102	154,834,124	163,625,653	50,112,795
Net pension liability - ending	\$ 298,338,937	297,298,110	293,144,263	287,990,117	286,687,533	290,814,288	402,388,435
Plan fiduciary net position as a percentage of total pension liability	36.14%	35.98%	35.96%	36.25%	35.07%	36.01%	11.07%
Covered payroll	\$ 23,030,794	24,957,309	26,088,216	26,805,022	28,397,008	28,992,189	29,347,110
Net pension liability as a percentage of its covered payroll	1295.39%	1191.23%	1123.67%	1074.39%	1009.57%	1003.08%	1371.13%

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Notes To Schedule

Changes in benefit terms	Effective July 1, 2018 for active Town employees and September 1, 2018 for Active Board of Education employees, the inflationary cost-of-living adjustments on benefits after retirement is limited to 1.75% per year. The contribution rate for Town employees increased from 8.00% of annual compensation to 8.50% effective July 1, 2018, and to 9.00% effective July 1, 2019. The contribution rate for Board of Education employees increased from 8.00% of annual compensation to 8.50% effective September 1, 2018, and to 9.00% effective July 1, 2019.
Changes in assumptions	None in last two years
Methods and assumptions used to determine contribution rates:	
Actuarial cost method	Entry age
Amortization method	Level percent with 2% annual increases, closed period
Remaining amortization period	27 years remaining as of July 1, 2017
Asset valuation method	Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value, and is recognized over a five-year period, further adjusted, if necessary, to be within 20% of the market value.
Inflation	2.25%
Salary increase	2.50%
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS - OPEB

Last Four Fiscal Years

	2020	2019	2018	2017
Total OPEB liability:				
Service cost	\$ 8,083,621	8,832,669	9,293,258	10,981,900
Interest	18,268,650	19,768,766	18,746,907	16,413,807
Change of benefit terms	-	(11,626,527)	-	-
Differences between expected and actual experience	(4,949,136)	48,022,928	(2,365,223)	-
Changes of assumptions	98,974,673	(34,540,249)	(20,857,617)	(58,924,795)
Benefit payments	(17,721,843)	(19,566,412)	(17,183,899)	(18,548,270)
Net change in total OPEB liability	\$ 102,655,965	10,891,175	(12,366,574)	(50,077,358)
Total OPEB liability - beginning	522,662,533	511,771,358	524,137,932	574,215,290
Total OPEB liability - ending	\$ 625,318,498	522,662,533	511,771,358	524,137,932
Plan fiduciary net position:				
Contributions - employer	\$ 16,746,644	17,230,000	16,050,000	14,350,000
Contributions - employee	1,523,448	1,588,437	1,453,221	1,366,075
Other	-	588,722	-	-
Net investment income	8,545	12,263	5,705	-
Benefit payments, including refunds of member contributions	(17,721,843)	(19,566,412)	(17,183,899)	(17,528,220)
Administrative and other costs	(249)	(249)	(250)	-
Net change in plan fiduciary net position	\$ 556,545	(147,239)	324,777	(1,812,145)
Plan fiduciary net position - beginning	(2,340,558)	(2,193,319)	(2,518,096)	(705,951)
Plan fiduciary net position - ending	\$ (1,784,013)	(2,340,558)	(2,193,319)	(2,518,096)
Net OPEB liability - ending	\$ 627,102,511	525,003,091	513,964,677	526,656,028
Plan fiduciary net position as a percentage of total OPEB liability	0.29%	0.45%	0.43%	0.48%
Covered-employee payroll	N/A	N/A	N/A	N/A
Net OPEB liability as a percentage of its covered-employee payroll	N/A	N/A	N/A	N/A

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Notes to Schedule

Change in benefit terms	Various retiree contribution premium % increases, various changes in eligibility based on hire and retire date
Changes in assumptions	The discount rate was 2.21% as of June 30, 2020, and 3.50%, 3.87% and 3.58% for 2019, 2018 and 2017, respectively

SCHEDULE OF EMPLOYER CONTRIBUTIONS - PENSION PLAN

Last Ten Fiscal Years

	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a Percentage of Covered Payroll
2020	\$ 23,230,930	19,210,000	4,020,930	23,030,794	83.41%
2019	22,605,704	15,925,708	6,679,996	24,957,309	63.81%
2018	21,974,384	12,650,000	9,324,384	26,088,216	48.49%
2017	21,067,247	14,747,073	6,320,174	26,805,022	55.02%
2016	21,998,113	12,100,000	9,898,113	28,397,008	42.61%
2015	29,536,050	14,768,025	14,768,025	28,992,189	50.94%
2014	27,688,031	12,500,000	15,188,031	29,347,110	42.59%
2013	27,145,128	9,340,000	17,805,128	-	N/A
2012	19,850,851	3,040,000	16,810,851	31,241,635	9.73%
2011	19,088,623	6,550,000	12,538,623	-	N/A

Notes to Schedule

Valuation date July 1, 2020
Measurement date June 30, 2020

Changes in benefit terms Unchanged from valuation date July 1, 2019, measurement date June 30, 2018 but with current year applicability: Effective July 1, 2018 for active Town employees and September 1, 2018 for Active Board of Education employees, the inflationary cost-of-living adjustments on benefits after retirement is limited to 1.75% per year. The contribution rate for Town employees increased from 8.00% of annual compensation to 8.50% effective July 1, 2018, and to 9.00% effective July 1, 2019. The contribution rate for Board of Education employees increased from 8.00% of annual compensation to 8.50% effective September 1, 2018, and to 9.00% effective July 1, 2019.

Changes in assumptions None

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal
Amortization method Level percent with 2% annual increases, closed period
Remaining amortization period 26 years remaining as of July 1, 2018
Asset valuation method Market value of assets less unrecognized returns in each of the last five years. Unrecognized return is equal to the difference between the actual market return and the expected return on the actuarial value, and is recognized over a five-year period, further adjusted, if necessary, to be within 20% of the market value.
Inflation 2.25%
Salary increases 2.50%
Investment rate of return 7.00%, net of pension plan investment expense, including inflation
Cost-of-living adjustments 2.25% (1.75% for active Service Employees, Town retirees with dates of retirement on or after July 1, 2018, and Board of Education retirees with dates of retirement on or after September 1, 2018)

Actuarially determined contribution is calculated using a July valuation date as of the beginning of the fiscal year in which contributions are reported.

**SCHEDULE OF TOWN CONTRIBUTIONS
CONNECTICUT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM**

Last Six Fiscal Years

	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 3,068,152	3,210,514	3,052,674	2,388,233	2,157,149	1,850,559
Contributions in relation to the contractually required contribution	<u>3,068,152</u>	<u>3,210,514</u>	<u>3,052,674</u>	<u>2,388,233</u>	<u>2,157,149</u>	<u>1,850,559</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Town's covered payroll	\$ 22,708,495	24,107,491	22,407,613	18,861,408	17,007,020	13,794,049
Contributions as a percentage of covered payroll	13.51%	13.32%	13.62%	12.66%	12.68%	13.42%

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Notes to Schedule

Valuation date	June 30, 2019
Measurement date	June 30, 2019
Reporting date	June 30, 2020

The actuarially determined contributions in the schedule of employer contributions are calculated as of June 30 each biennium for the fiscal years ending two and three years after the valuation date.

Changes in benefit terms None

Changes in assumptions In 2018, rates of inflation, investment return, withdrawal, disability, retirement, mortality and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the five year period ended July 30, 2017.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Single equivalent amortization period	23 years
Asset valuation method	5-year smoothed market (20% write up)
Inflation	3.25%
Salary increase	4.25-11.00%, including inflation
Investment rate of return	8.00%, net of investment related expense

SCHEDULE OF EMPLOYER CONTRIBUTIONS - OPEB

Last Ten Fiscal Years

		Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered - Employee Payroll	Contribution as a Percentage of Covered - Employee Payroll
2020	\$	40,511,698	16,746,644	23,765,054	N/A	N/A
2019		38,269,611	17,818,722	20,450,889	N/A	N/A
2018		34,444,433	16,050,000	18,394,433	N/A	N/A
2017		32,492,119	14,650,000	17,842,119	N/A	N/A
2016		N/A	N/A	N/A	N/A	N/A
2015		N/A	N/A	N/A	N/A	N/A
2014		N/A	N/A	N/A	N/A	N/A
2013		N/A	N/A	N/A	N/A	N/A
2012		N/A	N/A	N/A	N/A	N/A
2011		N/A	N/A	N/A	N/A	N/A

Notes to Schedule

Valuation date July 1, 2018
Measurement date June 30, 2019

Changes in benefits Various retiree contribution premium % increases, various changes in eligibility based on hire and retire date

Methods and assumptions used to determine contribution rates:

Actuarial cost method Entry age normal, level percent of pay
Amortization method Payments increasing at 3.50%, closed, 30 years
Remaining amortization period 20 years as of July 1, 2018
Asset valuation method Market value
Inflation 2.00%
Investment rate of return 3.50%
Healthcare cost trends:
Non-Medicare 7.0% graded to 4.5% over 10 years
Medicare medical 5.5% graded to 4.5% over 4 years
Drug cost 8.0% graded to 4.5% over 14 years
Dental 3.5%
Administrative expenses 3.0%
ACA excise tax threshold 3.0% in 2018; 2.0% thereafter
Healthy mortality rates Varies by group
Disabled mortality rates Varies by group

SCHEDULE OF INVESTMENT RETURNS - PENSION PLAN

Last Seven Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Annual money-weighted rate of return, net of investment expense	5.28%	7.21%	7.73%	11.27%	0.94%	-1.76%	14.44%

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

SCHEDULE OF INVESTMENT RETURNS - OTHER POST EMPLOYMENT BENEFITS (OPEB)

Last Seven Fiscal Years

	2020	2019	2018	2017	2016	2015	2014
Annual money-weighted rate of return, net of investment expense	1.16%	0.618%	0.551%	0.264%	N/A	N/A	N/A

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
CONNECTICUT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM**

Last Six Fiscal Years

	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability - general employees	5.62%	5.37%	4.65%	4.65%	3.97%	3.97%
Town's proportion of the net pension liability - police	4.84%	15.86%	13.44%	13.44%	9.91%	9.91%
Town's proportionate share of the net pension liability (asset)	\$ 36,502,937	31,324,752	13,060,976	15,411,097	7,642,956	5,510,908
Town's covered payroll	22,708,495	24,107,491	17,294,489	17,294,489	11,446,209	11,446,209
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	160.75%	129.94%	75.52%	89.11%	66.77%	48.15%
Plan fiduciary net position as a percentage of total pension liability	72.69%	73.60%	91.68%	88.29%	92.72%	90.48%

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Notes to Schedule

Changes in benefit terms	None
Changes in assumptions	In 2018, rates of inflation, investment return, withdrawal, disability, retirement, mortality and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the five year period ended June 30, 2017.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar, closed
Single equivalent amortization period	23 years
Asset valuation method	5-year smoothed market (20% write up)

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY -
TEACHERS' RETIREMENT PLAN**

Last Six Fiscal Years

	2020	2019	2018	2017	2016	2015
Town's proportion of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	-	-	-	-	-
State's proportionate share of the net pension liability associated with the Town	195,359,950	150,633,871	151,886,550	160,241,474	122,756,960	113,464,208
Total	\$ 195,359,950	150,633,871	151,886,550	160,241,474	122,756,960	113,464,208
Town's covered payroll	\$ 46,652,789	46,391,257	46,685,753	46,106,650	45,629,422	44,529,870
Town's proportionate share of the net pension liability as a percentage of its covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of total pension liability	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Notes to Schedule

Changes in benefit terms Beginning January 1, 2018, member contributions increased from 6% to 7% of salary.

Changes in assumptions In 2016, rates of withdrawal, disability, retirement, mortality and assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience. These assumptions were recommended as part of the Experience Study for the System for the five year period ended June 30, 2015.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level percent of pay, closed
Single equivalent amortization period	17.6 years
Asset valuation method	4-year smoothed market
Inflation	2.75%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	8.00%, net of investment related expense, including inflation

**SCHEDULE OF THE TOWN'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY -
TEACHERS' RETIREMENT PLAN**
Last Three Fiscal Years

	2020	2019	2018
Town's proportion of the net OPEB liability	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	-	-
State's proportionate share of the net OPEB liability associated with the Town	30,467,485	30,112,677	39,093,867
Total	\$ 30,467,485	30,112,677	39,093,867
Town's covered payroll	\$ 46,652,789	46,391,257	46,685,753
Town's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of total OPEB liability	2.08%	1.49%	1.79%

This schedule is intended to show information for ten years. Additional information will be added as it becomes available.

Notes to Schedule

Changes in benefit terms	The Plan was amended by the State Board, effective July 1, 2018. The amendment added the Anthem Medicare Advantage Plan to the available options under the Plan, changed the "base plan" to the Medicare Advantage Plan for purposes of determining retiree subsidies and/or cost sharing amount(s), and introduced a two year waiting period for re-enrollment in a System-sponsored health care plan for those who cancel coverage or choose not to enroll in a health care coverage option on or after the effective date.
Changes in assumptions	<ul style="list-style-type: none"> - The single equivalent interest rate was increased from 3.56% to 3.87% in 2019 and decreased in 2020 to 3.50% to reflect the change in the Municipal Bond Index Rate. - The expected rate of return on assets increased from 2.75% to 3.00% in 2019 - Changes were made to the assumed per capita claims costs, age related percentage increases, long-term health care cost trend rates, percentage of retired members expected to elect coverage in the future, percentage of retirees expected to enroll in Medicare, the post-disablement mortality table, which was updated to extend the projected mortality from 2017 to 2020, and the percentage of

Methods and assumptions used to determine contribution deferred vested members who will become ineligible for future benefits.

Actuarial cost method	Entry age
Amortization method	Level percent of payroll
Amortization period	30 years, open
Asset valuation method	Market value of assets
Inflation	2.75%
Salary increase	3.25-6.50%, including inflation
Investment rate of return	3.00%, net of investment related expense, including inflation

SCHEDULE OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

BUDGETARY BASIS - BUDGET AND ACTUAL

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts - Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Property taxes:				
Current taxes	\$ 170,031,410	170,031,410	169,782,411	(248,999)
Delinquent taxes	2,750,000	2,750,000	1,409,794	(1,340,206)
Supplemental taxes	2,350,000	2,350,000	2,006,543	(343,457)
Property tax interest	1,100,000	1,100,000	1,180,126	80,126
Property tax liens	8,400	8,400	8,076	(324)
Suspense collections	15,000	15,000	10,336	(4,664)
Out of state MV program	500,000	500,000		(500,000)
Motor vehicle tax	13,841,629	13,841,629	13,107,514	(734,115)
Total property taxes	\$ 190,596,439	190,596,439	187,504,800	(3,091,639)
Intergovernmental:				
PILOT - State owned property	\$ 662,757	662,757	662,757	-
Disability exemption	9,707	9,707	10,247	540
PILOT - colleges and hospitals	2,359,751	2,359,751	2,359,751	-
Telecommunication access	99,093	99,093	96,809	(2,284)
PILOT - veterans exemption	139,505	139,505	120,983	(18,522)
Town road aid	672,478	672,478	672,163	(315)
Municipal stabilization	1,646,236	1,646,236	1,646,236	-
Mashantucket Pequot fund	725,946	725,946	725,946	-
Adult education	264,455	264,455	282,984	18,529
Magnet schools	15,600	15,600	26,000	10,400
School construction				-
State bond interest subsidies				-
Nonpublic School health	111,697	111,697	112,530	833
Education cost sharing grant	23,030,761	23,030,761	22,937,247	(93,514)
PILOT - Greater New Haven WPCA	73,300	73,300	73,300	-
PILOT - Water Authority	1,339,013	1,339,013	1,213,648	(125,365)
Miscellaneous grants	27,000	27,000	739,218	712,218
MRSA municipal projects	286,689	286,689	286,689	-
MRSA select payments				-
MRSA MV property tax	95,062	95,062	95,062	-
Total intergovernmental	\$ 31,559,050	31,559,050	32,061,570	502,520
Charges for services:				
Other rents	\$ 9,500	9,500	6,850	(2,650)
Police extra duty	2,500,000	2,500,000	2,144,295	(355,705)
Police extra duty vehicle	150,000	150,000	119,519	(30,481)
Assessor fees	2,050	2,050	1,256	(794)
Elderly services charges	2,000	2,000	970	(1,030)
Paramedic assistance	250,000	250,000	158,348	(91,652)
Code enforcement	18,000	18,000	15,216	(2,784)
QU EMT	45,000	45,000	12,533	(32,467)
Youth services charges	5,000	5,000	2,995	(2,005)
Public works charges	53,000	53,000	28,775	(24,225)
Library charges	31,000	31,000	18,549	(12,451)
Arts and recreation	256,100	256,100	109,625	(146,475)
Planning and zoning	427,400	427,400	131,986	(295,414)
Total charges for services	\$ 3,749,050	3,749,050	2,750,917	(998,133)

(Continued)

SCHEDULE OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

BUDGETARY BASIS - BUDGET AND ACTUAL

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts - Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Investment earnings	\$ 496,500	496,500	550,553	54,053
Licenses, permits and fees:				
Town Clerk	\$ 2,516,000	2,516,000	2,037,822	(478,178)
Police department	117,250	117,250	69,120	(48,130)
Public works department	250,000	250,000	46,280	(203,720)
Fire department	62,000	62,000	76,691	14,691
Building	1,844,916	1,844,916	1,038,069	(806,847)
Engineering	47,660	47,660	30,708	(16,952)
Personnel	4,000	4,000	2,020	(1,980)
Total licenses, permits & fees	\$ 4,841,826	4,841,826	3,300,710	(1,541,116)
Miscellaneous revenues:				
BOE medical	\$ 100,000	100,000	76,200	(23,800)
Personal property tax audit				-
Workers' comp.				-
Term life revenue	25,000	25,000	22,786	(2,214)
Miscellaneous - BOE reimbursement	1,201,000	1,201,000	1,494,775	293,775
School bus enforcement	60,000	60,000	6,593	(53,407)
Quinnipiac University	2,100,000	2,100,000	500,000	(1,600,000)
Sale of surplus vehicles	30,000	30,000	-	(30,000)
Yale University	100,000	100,000	-	(100,000)
Town project reimbursements	950,000	950,000	-	(950,000)
Animal control	1,750	1,750	590	(1,160)
Miscellaneous - finance office	650,000	650,000	433,323	(216,677)
Relocation reimbursement	1,000	1,000	12,428	11,428
Total miscellaneous revenues	\$ 5,218,750	5,218,750	2,546,695	(2,672,055)
Other financing sources:				
Transfers in	\$			-
Bond premium				-
Total financing sources	\$ -	-	-	-
Total revenues and other financing sources	\$ 236,461,615	236,461,615	228,715,245	(7,746,370)

**GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OTHER FINANCING USES -
BUDGETARY BASIS - BUDGET AND ACTUAL
For the Year Ended June 30, 2020**

	Budgeted Amounts		Actual Amounts - Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
General government:				
Legislative Council	\$ 1,467,156	1,052,037	1,051,962	75
Mayor	240,799	564,333	564,327	6
Elections and registrar	257,723	191,932	191,928	4
Finance	2,686,514	2,241,374	2,222,030	19,344
Tax Assessor	314,560	358,870	358,868	2
Review of assessments	3,600	2,400	2,400	-
Tax Collector	305,724	282,935	282,933	2
Town Attorney	609,166	656,943	587,764	69,179
Town Clerk	982,058	965,314	965,310	4
Planning and zoning	518,101	503,515	500,688	2,827
Personnel	368,961	357,766	357,558	208
Economic development	338,675	306,597	306,596	1
Purchasing	3,619,877	3,867,840	3,865,845	1,995
Probate Court	6,100	6,100	6,025	75
Board of Ethics	5,000	-	-	-
Information technology	248,540	217,779	216,942	837
Total general government	\$ 11,972,554	11,575,735	11,481,176	94,559
Public safety:				
Animal control	\$ 149,441	165,414	165,412	2
Police department	17,933,270	16,983,469	16,654,297	329,172
Fire department	13,123,236	13,079,726	12,937,487	142,239
Total public safety	\$ 31,205,947	30,228,609	29,757,196	471,413
Public works:				
Building administration	\$ 516,625	486,281	483,338	2,943
Public works department	10,559,199	11,187,348	10,978,812	208,536
Engineering	538,017	466,744	463,585	3,159
Traffic/transportation	305,254	263,567	262,905	662
Total public works	\$ 11,919,095	12,403,940	12,188,640	215,300
Health and welfare:				
Elderly services	\$ 556,451	460,690	459,632	1,058
Community and youth services	667,088	665,878	653,509	12,369
Mental health	190,000	132,000	132,000	-
Quinnipiac Valley health	376,897	376,897	376,897	-
Visiting nurses association	63,868	24,474	24,474	-
Total health and welfare	\$ 1,854,304	1,659,939	1,646,512	13,427
Board of Education	\$ 89,394,925	89,394,925	88,981,592	413,333

(Continued)

**GENERAL FUND EXPENDITURES, ENCUMBRANCES AND OTHER FINANCING USES -
BUDGETARY BASIS - BUDGET AND ACTUAL**

For the Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts - Budgetary Basis	Variance With Final Budget Positive/ (Negative)
	Original	Final		
Culture and recreation:				
Library	\$ 2,257,199	2,134,954	2,134,434	520
Arts programs	303,725	294,496	294,493	3
Recreation	776,340	724,546	724,529	17
Total culture and recreation	\$ 3,337,264	3,153,996	3,153,456	540
Employee benefits:				
Medical insurance	\$ 44,500,000	41,796,080	40,990,455	805,625
Pension	22,070,000	23,259,000	23,179,111	79,889
Fringes	1,869,500	4,651,365	4,066,553	584,812
Total employee benefits	\$ 68,439,500	69,706,445	68,236,119	1,470,326
Debt service:				
Principal	\$ 1,645,000	1,645,000	1,645,000	-
Interest	10,981,408	10,981,408	10,921,408	60,000
Capital	5,711,618	5,711,618	5,711,618	-
Restructure				-
Total debt service	\$ 18,338,026	18,338,026	18,278,026	60,000
Total expenditures and other financing uses	\$ 236,461,615	236,461,615	233,722,717	2,738,898

TOWN OF HAMDEN, CONNECTICUT

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2020

	Special Revenue		
	Human Services	Culture and Recreation	Public Safety
Assets:			
Cash and cash equivalents	\$		27,507
Receivables, net			
Due from other funds	70,058	6,044	662,379
Inventory			
Total assets	<u>\$ 70,058</u>	<u>6,044</u>	<u>689,886</u>
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable and accrued liabilities	\$ 38,048		9,711
Payments in advance			
Due to other funds	796,743		282,727
BANS payable			
Total liabilities	<u>\$ 834,791</u>	<u>-</u>	<u>292,438</u>
Fund balances (deficits):			
Nonspendable	\$		
Restricted for:			
Donor's intentions			
Committed			
Assigned		6,044	407,236
Unassigned	(764,733)		(9,788)
Total fund balances (deficits)	<u>\$ (764,733)</u>	<u>6,044</u>	<u>397,448</u>
Total liabilities and fund balances (deficits)	<u>\$ 70,058</u>	<u>6,044</u>	<u>689,886</u>

Special Revenue

<u>Public Works</u>	<u>Community Development</u>	<u>Town Revitalization</u>	<u>Ice Rink</u>	<u>Board of Education</u>	<u>Total Special Revenue</u>
125,564	16,892	151,367		2,479,109	2,800,439
				187,270	187,270
114,531		27,457			880,469
				21,207	21,207
<u>240,095</u>	<u>16,892</u>	<u>178,824</u>	<u>-</u>	<u>2,687,586</u>	<u>3,889,385</u>
2,596	42,517	27,911		373,257	494,040
				1,372,306	1,372,306
520,778	24,161	4,859	790,813	286,543	2,706,624
					-
<u>523,374</u>	<u>66,678</u>	<u>32,770</u>	<u>790,813</u>	<u>2,032,106</u>	<u>4,572,970</u>
				21,207	21,207
					-
					-
114,031		146,054		634,273	1,307,638
<u>(397,310)</u>	<u>(49,786)</u>		<u>(790,813)</u>		<u>(2,012,430)</u>
<u>(283,279)</u>	<u>(49,786)</u>	<u>146,054</u>	<u>(790,813)</u>	<u>655,480</u>	<u>(683,585)</u>
<u>240,095</u>	<u>16,892</u>	<u>178,824</u>	<u>-</u>	<u>2,687,586</u>	<u>3,889,385</u>

(Continued)

TOWN OF HAMDEN, CONNECTICUT

COMBINING BALANCE SHEET

NON-MAJOR GOVERNMENTAL FUNDS, (Continued)

June 30, 2020

	Capital Projects		
	Farmington Canal	Brooksvale Park Renovation and Acquisition Grant	Wintergreen Interdistrict Magnet School
Assets:			
Cash and cash equivalents	\$		11,984
Receivables, net			
Due from other funds		63,888	
Inventory			
Total assets	\$ -	63,888	11,984
Liabilities and Fund Balances (Deficits)			
Liabilities:			
Accounts payable and accrued liabilities	\$		
Payments in advance			
Due to other funds			1,129,558
BANS payable			
Total liabilities	\$ -	-	1,129,558
Fund balances (deficits):			
Nonspendable	\$		
Restricted for:			
Donor's intentions			
Committed			
Assigned			
Unassigned		63,888	(1,117,574)
Total fund balances (deficits)	\$ -	63,888	(1,117,574)
Total liabilities and fund balances (deficits)	\$ -	63,888	11,984

Capital Projects				
<u>Other Capital Projects</u>	<u>Total Capital Projects</u>	<u>Public Emergency Account</u>	<u>Permanent Funds</u>	<u>Total Nonmajor Governmental Funds</u>
19,125	31,109		11,227	2,842,775
	-			187,270
256,588	320,476	1,350,168	100	2,551,213
	-			21,207
<u>275,713</u>	<u>351,585</u>	<u>1,350,168</u>	<u>11,327</u>	<u>5,602,465</u>
56,881	56,881	211,349		762,270
	-			1,372,306
452,422	1,581,980			4,288,604
	-	2,000,000		2,000,000
<u>509,303</u>	<u>1,638,861</u>	<u>2,211,349</u>	<u>-</u>	<u>8,423,180</u>
	-			21,207
	-		10,500	10,500
	-		827	827
	-	296,979		1,604,617
<u>(233,590)</u>	<u>(1,287,276)</u>	<u>(1,158,160)</u>		<u>(4,457,866)</u>
<u>(233,590)</u>	<u>(1,287,276)</u>	<u>(861,181)</u>	<u>11,327</u>	<u>(2,820,715)</u>
<u>275,713</u>	<u>351,585</u>	<u>1,350,168</u>	<u>11,327</u>	<u>5,602,465</u>

TOWN OF HAMDEN, CONNECTICUT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS) - NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2020

	Special Revenue		
	Human Services	Culture and Recreation	Public Safety
Revenues:			
Intergovernmental	\$		83,221
Charges for services			
Investment income			
Other	68,017		44,577
Total revenues	\$ 68,017	-	127,798
Expenditures:			
Public safety	\$		97,085
Public works			
Health and human services	787,888		
Culture and recreation			
Education			
Other			
Total expenditures	\$ 787,888	-	97,085
Revenue over (under) expenditures	\$ (719,871)	-	30,713
Other financing sources:			
Bond proceeds			
Transfers in	\$		
Transfers (out)			
Total other financing sources	\$ -	-	-
Changes in fund balances (deficits)	\$ (719,871)	-	30,713
Fund balances (deficits) - beginning	(44,862)	6,044	366,735
Fund balances (deficits) - ending	\$ (764,733)	6,044	397,448

Special Revenue

<u>Public Works</u>	<u>Community Development</u>	<u>Town Revitalization</u>	<u>Ice Rink</u>	<u>Board of Education</u>	<u>Total Special Revenue</u>
235,445	327,466	119,010		12,880,449	13,645,591
		3,403	157,829	625,361	786,593
575				12,961	126,130
<u>236,020</u>	<u>327,466</u>	<u>122,413</u>	<u>157,829</u>	<u>13,518,771</u>	<u>14,558,314</u>
313,037					97,085
					313,037
		21,123	370,462		787,888
				13,810,256	391,585
	331,384	67,150			13,810,256
	<u>331,384</u>	<u>67,150</u>	<u>370,462</u>	<u>13,810,256</u>	<u>398,534</u>
<u>313,037</u>	<u>331,384</u>	<u>88,273</u>	<u>370,462</u>	<u>13,810,256</u>	<u>15,798,385</u>
<u>(77,017)</u>	<u>(3,918)</u>	<u>34,140</u>	<u>(212,633)</u>	<u>(291,485)</u>	<u>(1,240,071)</u>
		(743,827)			(743,827)
-	-	(743,827)	-	-	(743,827)
(77,017)	(3,918)	(709,687)	(212,633)	(291,485)	(1,983,898)
(206,262)	(45,868)	855,741	(578,180)	946,965	1,300,313
<u>(283,279)</u>	<u>(49,786)</u>	<u>146,054</u>	<u>(790,813)</u>	<u>655,480</u>	<u>(683,585)</u>

TOWN OF HAMDEN, CONNECTICUT

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES (DEFICITS) - NON-MAJOR GOVERNMENTAL FUNDS, (Continued)
For the Year Ended June 30, 2020

		Capital Projects	
	Farmington Canal	Brooksvale Park Renovation and Acquisition Grant	Wintergreen Interdistrict Magnet School
Revenues:			
Intergovernmental	\$		
Charges for services			
Investment income			
Other			
Total revenues	\$ -	-	-
Expenditures:			
Public safety	\$		
Public works	101,416		
Health and human services			
Culture and recreation			
Education			
Other			
Total expenditures	\$ 101,416	-	-
Revenue over (under) expenditures	\$ (101,416)	-	-
Other financing sources:			
Bond insurance			
Transfers in	\$		
Transfers (out)			
Total other financing sources	\$ -	-	-
Changes in fund balances (deficits)	\$ (101,416)	-	-
Fund balances (deficits) - beginning	101,416	63,888	(1,117,574)
Fund balances (deficits) - ending	\$ -	63,888	(1,117,574)

Capital Projects				
Other Capital Projects	Total Capital Projects	Public Emergency Account	Permanent Funds Account	Total Nonmajor Governmental Funds
99,451	99,451			13,745,042
6,600	6,600			793,193
-	-		388	388
1,589	1,589	71,740		199,459
107,640	107,640	71,740	388	14,738,082
	-			97,085
	101,416	289,416		703,869
	-			787,888
7,546	7,546			399,131
-	-		5	13,810,261
2,937	2,937			401,471
10,483	111,899	289,416	5	16,199,705
97,157	(4,259)	(217,676)	383	(1,461,623)
	-			-
	-			-
	-			(743,827)
-	-	-	-	(743,827)
97,157	(4,259)	(217,676)	383	(2,205,450)
(330,747)	(1,283,017)	(643,505)	10,944	(615,265)
(233,590)	(1,287,276)	(861,181)	11,327	(2,820,715)

COMBINING STATEMENT OF NET FUND POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
June 30, 2020

	Workers' Compensation Fund	Medical Insurance Fund	Total
Assets:			
Current assets:			
Cash and cash equivalents	\$ 250,567		250,567
Total assets	\$ 250,567	-	250,567
Liabilities:			
Current liabilities:			
Accounts payable and accrued liabilities	\$ 422,618	46,851	469,469
Due to other funds	1,771,989	1,578,838	3,350,827
Total current liabilities	\$ 2,194,607	1,625,689	3,820,296
Noncurrent liabilities:			
Claims incurred but not reported	\$ 6,780,659	1,386,673	8,167,332
Total liabilities	\$ 8,975,266	3,012,362	11,987,628
Net position:			
Unrestricted	\$ (8,724,699)	(3,012,362)	(11,737,061)
Total net position (deficit)	\$ (8,724,699)	(3,012,362)	(11,737,061)

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET FUND POSITION (DEFICIT)
INTERNAL SERVICE FUNDS
June 30, 2020

	Workers' Compensation Fund	Medical Insurance Fund	Total
Operating revenues:			
Employer contribution	\$ 2,082,483	22,002,519	24,085,002
Employee contribution		3,609,443	3,609,443
Total operating revenues	\$ 2,082,483	25,611,962	27,694,445
Operating expenses:			
Salaries, benefits and claims	\$ 2,067,379	24,540,662	26,608,041
Total operating expenses	\$ 2,067,379	24,540,662	26,608,041
Changes in fund net position	\$ 15,104	1,071,300	1,086,404
Fund net position (deficit), beginning	(8,739,803)	(4,083,662)	(12,823,465)
Fund net position (deficit), ending	\$ (8,724,699)	(3,012,362)	(11,737,061)

COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
June 30, 2020

	Workers' Compensation Fund	Medical Insurance Fund	Total
Cash flows from operating activities:			
Receipts from customers and users	\$ 2,082,483	25,611,962	27,694,445
Payments for benefits	(2,915,163)	(25,611,962)	(28,527,125)
Internal activity - payments from (to) other funds	1,058,379	-	1,058,379
Net cash (used in) provided by operating activities	\$ 225,699	-	225,699
Net increase (decrease) in cash and cash equivalents	\$ 225,699	-	225,699
Cash and cash equivalents, beginning	24,868	-	24,868
Cash and cash equivalents, ending	\$ 250,567	-	250,567
Reconciliation of operating income to net cash provided by (used in) operating activities:			
Change in net fund position	\$ 15,104	1,071,300	1,086,404
Adjustment to reconcile operating income to net cash provided by (used in) operating activities:			
Change in assets and liabilities:			
Increase (decrease) in interfund receivables/payable	1,058,379		1,058,379
(Decrease) increase in accounts payable and accrued expenses	239,898	46,851	286,749
(Decrease) increase in claims payable	(1,087,682)	(1,118,151)	(2,205,833)
Net increase (decrease) in cash and cash equivalents	\$ 225,699	-	225,699

COMBINING STATEMENT OF NET POSITION
PRIVATE PURPOSE TRUST FUNDS
June 30, 2020

	Library Fund	Hamden Arts Commission	Other Private Purpose Trust Funds	Total
Assets:				
Cash and cash equivalents	\$ 331,964	135,311	22,441	489,716
External balances			226,363	226,363
Total assets	\$ 331,964	135,311	248,804	716,079
Liabilities:				
Accounts payable	\$		27,988	27,988
External balances				-
Total liabilities	\$ -	-	27,988	27,988
Net position:				
Held in trust for specific purposes	\$ 331,964	135,311	220,816	688,091

COMBINING STATEMENT OF CHANGES IN NET POSITION
PRIVATE PURPOSE TRUST FUNDS
June 30, 2020

	Library Fund	Hamden Arts Commission	Other Private Purpose Trust Funds	Total
Additions:				
Other	\$ 163,448	17,812	263,116	444,376
Total additions	<u>\$ 163,448</u>	<u>17,812</u>	<u>263,116</u>	<u>444,376</u>
Investment earnings:				
Net increase in fair value	\$			-
Interest and dividends	2,497			2,497
Less: investment expense				-
Total investment earnings	<u>\$ 2,497</u>	<u>-</u>	<u>-</u>	<u>2,497</u>
Deductions:				
Benefits	\$			
Other	98,896	26,945	260,735	386,576
Total deductions	<u>\$ 98,896</u>	<u>26,945</u>	<u>260,735</u>	<u>386,576</u>
Change in net position	\$ 67,049	(9,133)	2,381	60,297
Net position - beginning	<u>264,915</u>	<u>144,444</u>	<u>218,435</u>	<u>627,794</u>
Net position - ending	<u><u>\$ 331,964</u></u>	<u><u>135,311</u></u>	<u><u>220,816</u></u>	<u><u>688,091</u></u>

COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS

June 30, 2020

	School Activity Funds	Adult Activity Funds	Performance Bonds	Total
Assets:				
Cash and cash equivalents	\$ 555,863	23,512	606,740	1,186,115
External balances			77,450	77,450
Total assets	\$ 555,863	23,512	684,190	1,263,565
Liabilities:				
Other liabilities	\$			-
Held for deposits for others	555,863	23,512	684,190	1,263,565
Total liabilities	\$ 555,863	23,512	684,190	1,263,565
Net position	\$ -	-	-	-

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
For the Year ended June 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
School Activity Fund:				
Assets:				
Cash and cash equivalents	\$ 517,626	38,237	-	555,863
Liabilities:				
Deposits held for others	\$ 517,626	38,237	-	555,863
Adult Activity Fund:				
Assets:				
Cash and cash equivalents	\$ 10,148	13,364	-	23,512
Liabilities:				
Deposits held for others	\$ 10,148	13,364	-	23,512
Performance Bonds:				
Assets:				
Cash and cash equivalents	\$ 631,171		24,431	606,740
External balances	77,450			77,450
Total assets	\$ 708,621	-	24,431	684,190
Liabilities:				
Deposits held for others	\$ 708,621	-	24,431	684,190
Total Agency Funds:				
Assets:				
Cash and cash equivalents	\$ 1,158,945	51,601	24,431	1,186,115
External balances	77,450			77,450
Total assets	\$ 1,236,395	51,601	24,431	1,263,565
Liabilities:				
Deposits held for others	\$ 1,236,395	51,601	24,431	1,263,565

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TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF PROPERTY TAXES LEVIED, COLLECTED AND OUTSTANDING
For the Year Ended June 30, 2020

Grand List Year	Uncollected Balance & New Levy July 1, 2019	Lawful Corrections		Transfers to (Recoveries From) Suspense	Balance to be Collected
		Increases	Decreases		
2003	\$ 37,932		(37,932)	138	138
2004	54,488			491	54,979
2005	71,664			652	72,316
2006	74,944			741	75,685
2007	74,800			1,047	75,847
2008	153,077	9,545		2,267	164,889
2009	180,308			5,000	185,308
2010	344,603	1	(208)		344,396
2011	421,059	3	(121)		420,941
2012	499,754	3	(927)		498,830
2013	545,118	272	(1,416)		543,974
2014	647,574	6	(3,736)		643,844
2015	755,135	479	(8,503)		747,111
2016	1,159,359	40,583	(21,173)		1,178,769
2017	2,826,385	399,128	(394,269)		2,831,244
Total	\$ 7,846,200	450,020	(468,285)	10,336	7,838,271
2018	185,975,125	2,537,139	(859,045)		187,653,219
Total	\$ 193,821,325	2,987,159	(1,327,330)	10,336	195,491,490

SCHEDULE 12

Collections				Uncollected Balance June 30, 2020
Taxes	Interest	Lien Fees	Total	
138	164		302	-
12,347	12,563	24	24,934	42,632
14,015	32,803	24	46,842	58,301
3,839	32,026		35,865	71,846
1,047	2,211		3,258	74,800
2,267	4,149		6,416	162,622
5,000	7,763		12,763	180,308
6,330	8,785	24	15,139	338,066
11,900	16,338	24	28,262	409,041
14,930	15,695	49	30,674	483,900
22,447	19,737	48	42,232	521,527
38,578	27,021	97	65,696	605,266
43,893	65,457	360	109,710	703,218
302,503	128,019	1,262	431,784	876,266
1,395,035	287,880	4,601	1,687,516	1,436,209
1,874,269	660,611	6,513	2,541,393	5,964,002
184,302,374	502,271	2,927	184,807,572	3,350,845
186,176,643	1,162,882	9,440	187,348,965	9,314,847

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF DEBT LIMITATION
For the Year Ended June 30, 2020

	<u>General Purpose</u>
Debt limitation:	
2 1/4 times base	\$ 421,535,171
4 1/2 times base	
3 3/4 times base	
3 1/4 times base	
3 times base	
7 times base	
	<hr/>
Total debt limitation	\$ 421,535,171
Indebtedness:	
Bonds payable	\$ 136,685,500
Bonds authorized and unissued	<u>39,098,321</u>
Total indebtedness	\$ 175,783,821
Less: School construction grants receivable	<u>-</u>
Total indebtedness of the Town	\$ 175,783,821
Debt limitation in excess of outstanding and authorized debt	\$ <u>245,751,350</u>

SCHEDULE 13

Total tax collections (including interest and lien fees)
for the year ended June 30, 2020 \$ 187,348,965

Reimbursement for revenue loss on:
Elderly Tax Relief - Freeze -

Base \$ 187,348,965

<u>Schools</u>	<u>Sewers</u>	<u>Urban Renewal</u>	<u>Pension Bonding</u>	<u>Total Debt</u>
843,070,343	702,558,619	608,884,136	562,046,895	1,311,442,755
<u>843,070,343</u>	<u>702,558,619</u>	<u>608,884,136</u>	<u>562,046,895</u>	<u>1,311,442,755</u>
43,719,500			113,800,000	294,205,000
72,191,000				111,289,321
115,910,500	-	-	113,800,000	405,494,321
	-	-	-	-
<u>115,910,500</u>	<u>-</u>	<u>-</u>	<u>113,800,000</u>	<u>405,494,321</u>
<u>727,159,843</u>	<u>702,558,619</u>	<u>608,884,136</u>	<u>448,246,895</u>	<u>905,948,434</u>

TOWN OF HAMDEN, CONNECTICUT

FEDERAL AND STATE
SINGLE AUDIT REPORTS

June 30, 2020

TOWN OF HAMDEN, CONNECTICUT

FEDERAL AND STATE SINGLE AUDIT REPORTS

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CLERMONT

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To The Legislative Council
Town of Hamden, Connecticut
Hamden, Connecticut 06518

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hamden, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Hamden, Connecticut's basic financial statements, and have issued our report thereon dated January 31, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Hamden, Connecticut's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Hamden, Connecticut's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamden, Connecticut's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Hamden, Connecticut's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Hamden, Connecticut's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CLERMONT & ASSOCIATES, LLC

Prospect, Connecticut

A handwritten signature in cursive script that reads "Clermont & Associates, LLC".

January 31, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Legislative Council
Town of Hamden, Connecticut
Hamden, Connecticut 06518

Report on Compliance for Each Major Federal Program

We have audited the Town of Hamden, Connecticut's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Town of Hamden, Connecticut's major federal programs for the year ended June 30, 2020. The Town of Hamden, Connecticut's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Hamden, Connecticut's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Town of Hamden, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Town of Hamden, Connecticut's compliance.

Opinion on Each Major Federal Program

In our opinion, the Town of Hamden, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Town of Hamden, Connecticut is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Hamden, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamden, Connecticut's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Hamden, Connecticut, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise of the Town of Hamden, Connecticut's basic financial statements. We issued our report thereon dated January 31, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

CLERMONT & ASSOCIATES, LLC
Prospect, Connecticut



January 31, 2021

TOWN OF HAMDEN, CONNECTICUT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through C.F.D.A. Federal Grantor/Program Title Number Expenditures	Pass-Through Number	C.F.D.A.	Expenditures	Passed Through
U.S. Department of Agriculture:				
<i>Passed Through the State of Connecticut</i>				
<i>Department of Education:</i>				
National School Breakfast Program	12060-SDE64370-20508	10.553	\$ 346,964	
National School Breakfast Program - Cares Act	12060-SDE64370-20508	10.553	33,749	
National School Lunch Program	12060-SDE64370-20560	10.555	1,023,924	
National School Lunch Program - Cares Act	12060-SDE64370-20560	10.555	55,979	
National School Lunch Equipment assistance	12060-SDE64370-22386	10.579	7,926	
Child Care Food Program	12060-SDE64370-20518	10.555	796	796
Total U.S. Department of Agriculture			\$ 1,469,338	796
U.S. Department of Education:				
<i>Passed Through the State of Connecticut</i>				
<i>Department of Education:</i>				
IDEA-Part B, Section 611 Grants to State 2020	12060-SDE64370-20977	84.027	\$ 279,519	
IDEA-Part B, Section 611 Grants to State 2019	12060-SDE64370-20977	84.027	1,510,650	
IDEA-Part B, Section 619 Preschool Grants 2019	12060-SDE64370-20983	84.173	41,087	
IDEA-Part B, Section 619 Preschool Grants 2020	12060-SDE64370-20983	84.173	930	
Title I - Grants to Local Education Agencies 2020	12060-SDE64370-20679	84.010	1,027,129	
Title II Improvements to Teachers Quality 2019	12060-SDE64370-20858	84.367	10,291	
Title II Improvements to Teachers Quality 2020	12060-SDE64370-20858	84.367	161,755	
Adult Basic Education 2020	12060-SDE64370-20784	84.002	90,000	
Adult Basic Education 2020	12060-SDE64370-20784	84.002	38,000	
Title III - Part A - English Language Acq. 2019	12060-SDE64370-20868	84.365	26,457	
Title III - Part A - English Language Acq. 2019	12060-SDE64370-20868	84.365	464	
Title III - Part A - English Language Acq. 2020	12060-SDE64370-20868	84.365	17,115	
Title III - Part A - English Language Acq. 2020	12060-SDE64370-20868	84.365	4,624	
Emergency Aid for Displaced Students	12060-SDE64370-22854	84.424	16,936	
Student Support and Enrichment 2020	12060-SDE64370-22854	84.424	69,132	
Career and Technical Education	12060-SDE64370-20742	84.048	64,152	
<i>Passed Through the State of Connecticut</i>				
<i>Office of Early Childhood Development:</i>				
Preschool Development Grants	12060-OED64845-22705	84.819	89,091	
Total U.S. Department of Education			\$ 3,447,332	-
U.S. Department of Housing and Urban Development:				
<i>Direct Funding:</i>				
Community Development Block Grant/Entitlement Grants	-	14.218	\$ 480,319	
U.S. Department of Justice:				
<i>Passed Through the State of Connecticut</i>				
<i>Office of Policy and Management:</i>				
Edward Byrne Justice Assistance Grant	12060-OPM20350-21676	16.738	\$ 6,714	
Total U.S. Department of Justice			\$ 6,714	-

(continued)

See Notes to Schedule.

TOWN OF HAMDEN, CONNECTICUT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2020**

Federal Grantor/Pass-Through C.F.D.A. Federal Grantor/Program Title Number Expenditures	Pass-Through Number	C.F.D.A.	Expenditures	Passed Through
U.S. Department of Transportation:				
<i>Passed Through the State of Connecticut</i>				
<i>Department of Transportation:</i>				
Highway Planning and Construction	12062-DOT57161-22108	20.205	\$ 1,944,057	
<i>Passed Through the State of Connecticut</i>				
<i>Department of Public Safety:</i>				
Federal Highway Safety	12062-DOT57513-20559		17,221	
Total U.S. Department of Transportation			\$ 1,961,278	-
U.S. Department of Federal Emergency Management Agency:				
<i>Passed Through the State of Connecticut</i>				
<i>Department of Public Safety:</i>				
Public Assistance	12060-DPS32990-21891	97.036	\$ 2,446,714	
U.S. Department of Homeland Security:				
<i>Passed Through the State of Connecticut</i>				
<i>Department of Public Safety:</i>				
State Homeland Security	12060-DPS32160-27550	97.067	\$ 1,000	
Total Federal Awards			\$ 9,812,695	796

See Notes to Schedule.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2020

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the Town of Hamden under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of operations of the Town of Hamden, Connecticut, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Town of Hamden, Connecticut.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance and/or OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments* wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Note 3 – Indirect Cost Recovery

The Town of Hamden, Connecticut did not recover its indirect costs using the 10% de minimis direct cost rate provided under section 200.41, of the Uniform Guidance rules.

TOWN OF HAMDEN, CONNECTICUT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2020**

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal Control Over Financial Reporting:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified? x yes _____ none reported

Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

Internal Control Over Major Programs:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified? _____ yes x none reported

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule?

_____ yes x no

Identification of major programs:

<u>C.F.D.A. Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.205	Highway Planning and Construction
10.553, 10.555 & 10.579	National School Lunch Cluster
97.036	FEMA – Public Assistance

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee? x yes _____ no

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For The Year Ended June 30, 2020

II. FINANCIAL STATEMENT FINDINGS

20-01 General Fund Balance Deficit

Condition – The Town incurred a general fund operating budget deficit of \$5,007,472, leaving the Town's general fund at a \$ 2,289,004 deficit balance.

Criteria – The Town is required to develop a structurally sound and accurate operating budget for the general fund. In developing the budget, revenues and other financial resources should be properly estimated to insure that the general fund will have enough financial resources to cover the current year appropriations.

Cause – The Town's finance office has incurred a significant amount of changeover during a challenging fiscal year, which has inhibited long-term financial planning. These positions included the Finance Director, Assistant Finance Director and Risk Manager. Some of the challenges during the fiscal year may be attributed to timing due to the responses of the COVID pandemic. These would include:

- State executive orders and mandated shutdowns, which slowed the collections of taxes and fees.
- Several budgetary initiatives, such as a personal property tax audit, could not be completed during the fiscal year.
- Timely issuance of general obligation bonds.

However, there were other challenges that were not COVID related that attributed to the loss, which included:

- A State Pension Statute as amended in 2018 required the Town of Hamden to provide annual incremental increases of the employer contributions. The incremental funding was as follows:

2018	\$	12,650,000
2019		15,925,708
2020		19,210,000
- The general fund, as well as the A Town's stabilization funds outside of the general fund, maintained a relatively low balance over several years.

Context – In prior years, The Town of Hamden had a long history of paying less than the actuarially determined contribution (ARC) to the Employer's Pension Plan. In 2012, the Town began an initiative to improve the health of the retirement plan by the issuance of a \$125,000,000 general obligation bond of to help fund the pension and, as required by State Statute, increased the Town's annual contribution to the pension to meet the ARC requirement. This has helped stabilize the unfunded pension obligation but also reduced the available resources available for current expenses. In 2012, the Town's pension contribution was \$3,040,000. In 2020, the Town paid \$27,251,618 (includes, contribution, principal and interest on the pension bond) to fund the pension.

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS For the Year Ended June 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Effect – The Town’s general fund balance was depleted.

Recommendation – The Town should develop a plan to stabilize the general fund operating budget so that revenues cover the appropriations on an annual basis. Also, the Town needs a long-term financing plan to recover the general fund balance and increase the stabilization funds outside of the general fund. The plan should incorporate the reduction of all long-term liabilities such as debt and net retirement benefit liabilities.

Corrective Action Plan – Beginning in the development of the 2020-2021 budget, the Town has reviewed each revenue line item in the general fund budget accurately as well as ongoing initiatives to reduce operating and capital expenditures. In addition, Town Council has developed a committee to develop a long-term financial plan to reduce long-term liabilities.

20-02 Pension Ongoing Monitoring and Administration

Condition – The Town had over paid the pension benefits for several years by incorrectly calculating the Cost of Living (COLA) Annual Adjustment. In addition, the Town uncovered several years of benefit payments to an ineligible recipient.

Criteria – The Town of Hamden is required to accurately administer the employer’s retirement fund, which includes proper controls to ensure accurate payments to eligible retirees and discrepancies, if any, are found and corrected in a timely manner.

Cause – The Town has proper policies and procedures to ensure a retiree is eligible for pension payments and the base benefit payment is accurate. However, there are limited policies and procedures for ongoing monitoring and administration.

Context – The pension is administered by the Town’s personnel department and overseen by the pension committee. In 2002, and again in 2012, Town employees noticed the benefit’s annual cost of living adjustment (COLA) annually calculated at 3%. The pension plan allows for a COLA of the lesser of the U.S. consumer price index or 3%. Beginning in 2012 and moving forward the correct calculation was used. Starting in September 1, 2020, the pension committee adjusted the future payments to include the proper COLA prior to 2012. This reduces the annual pension benefit payments in the June 30, 2021 fiscal year by \$680 thousand and a related adjustment to the net pension liability of \$10,229,563 was made.

Also, it was brought to the pension committee’s attention that the spouse of a deceased retiree was depositing benefit payments for more than one year after the retiree’s date of death. This amount was recovered.

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS (Continued)

Effect – The Actuary Study suggests the Town incurred \$12 million in overpaid retirement payments.

Recommendation – The Town develop policies and procedures for the ongoing monitoring and administration of the Town's retirement. This would include routine procedures to ensure eligibility and accuracy of the pension benefit payments.

Corrective Action Plan – The Town will follow the auditor's recommendation. The Pension Board will review and approve the COLA calculation on an annual basis. In addition, The Town will develop procedures to routinely review the eligibility of recipients.

TOWN OF HAMDEN, CONNECTICUT

SUMMARY SCHEDULE OF PRIOR YEARS AUDIT FINDINGS
June 30, 2020

No findings required to be reported.

CLERMONT

ACCOUNTANTS • ADVISORS

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Prospect CT 06712

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REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE REQUIRED BY THE STATE SINGLE AUDIT ACT

Independent Auditor's Report

To The Legislative Council
Town of Hamden, Connecticut
Hamden, Connecticut 06518

Report on Compliance for Each Major State Program

We have audited the Town of Hamden, Connecticut's compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town of Hamden, Connecticut's major state programs for the year ended June 30, 2020. The Town of Hamden, Connecticut's major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Town of Hamden, Connecticut's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the Town of Hamden, Connecticut's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of the Town of Hamden, Connecticut's compliance.

Opinion on Each Major State Program

In our opinion, the Town of Hamden, Connecticut, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major state programs for the year ended June 30, 2020.

Report on Internal Control over Compliance

Management of the Town of Hamden, Connecticut is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Town of Hamden, Connecticut's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Hamden, Connecticut's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Hamden, Connecticut as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Town of Hamden, Connecticut's basic financial statements. We have issued our report thereon dated January 31, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hamden, Connecticut's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

CLERMONT & ASSOCIATES, LLC

Prospect, Connecticut

A handwritten signature in cursive script that reads "Clermont & Associates, LLC".

January 31, 2021

TOWN OF HAMDEN, CONNECTICUT

**SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2020**

State Grantor/Pass-Through Grantor/Program Title	State Core-CT Identification Number	Expenditures	Passed Through
Department of Education:			
Child Nutrition State Match	11000-SDE64370-16211	\$ 25,306	
Adult Education	11000-SDE64370-17030	639,115	
Health Foods Initiative	11000-SDE64370-16212	48,208	
Family Resource Center	11000-SDE64370-16110	101,530	
State School Breakfast	11000-SDE64370-17046	25,804	
Non-Public Health Services	11000-SDE64370-17034	112,530	
Magnet School - Operating	11000-SDE64370-17057	26,000	
Low Performing School Improvement	12052-SDE64370-43728	39,787	
Early Childhood Bond Funds	12052-SDE64370-43540	13,704	
Talent Development	11000-SDE64370-12552	8,872	
Education Cost Sharing - Alliance District	11000-SDE64000-17041-82164	5,487,186	
Bilingual Education	11000-SDE64370-17042	6,986	
School-based Diversion Initiative	11000-SDE64370-12587	50,000	
Urban Action Bond	13019-SDE64370-44600	440,031	
Total Department of Education		\$ 7,025,059	-
Department of Family and Children Services:			
Youth Services Bureau	11000-SDE64370-17052	\$ 32,288	
Youth Services Bureau - Enhancement	11000-SDE64370-16201	13,070	
Total Department of Family and Children Services		\$ 45,358	-
Department of Transportation:			
Town Aid Road Grants - STO	13033-DOT57131-43459	\$ 336,082	
Town Aid Road Grants - Municipal	12052-DOT57131-43455	336,082	
Total Department of Transportation		\$ 672,164	-
Department of Economic and Community Development:			
Urban Action Bond	13019-ECD46200-41240	\$ 250,000	
Total Department of Economic and Community Development		\$ 250,000	-
Office of Policy and Management:			
Municipal Special Purposes and Projects	12052-OPM20600-43587	\$ 286,689	
Local Capital Improvement Program	12050-OPM20600-40254	50,850	
Property Tax Relief for Veterans	11000-OPM20600-17024	120,983	
Property Tax Relief - Disabled	11000-OPM20600-17011	10,247	
Payment in Lieu of Taxes on State - Owned Prop.	11000-OPM20600-17004	662,757	
Payment in Lieu of Taxes on Private Colleges	11000-OPM20600-17006	2,359,751	
Total Office of Policy and Management		\$ 3,491,277	-
Connecticut State Library:			
Document Preservation Grant	12060-CSL66094-35150	\$ 7,500	
Connecticard Payments	11000-CSL66051-17010	4,554	
Total Connecticut State Library		\$ 12,054	-
Office of Early Childhood:			
Early Childhood Program	11000-OEC64845-16274	\$ 791,707	791,707
Early Childhood Program	11000-OEC64841-16274	98,387	
School Readiness Quality Enhancement	11000-OEC64845-17097	3,881	
Total Office of Early Childhood		\$ 893,975	791,707

(continued)

See Notes to Schedule.

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the Year Ended June 30, 2020

State Grantor/Pass-Through Grantor/Program Title	State Core-CT Identification Number	Expenditures	Passed Through
Department of Environmental Protection:			
Community Conservation and Development	13019-DEP43153-41239	\$ 30,000	
Connecticut Bikeways	12052-DEP43930-35169	181,171	
Total Department of Environmental Protection		<u>\$ 211,171</u>	<u>-</u>
Department of Public Safety:			
State 911 Enhancement	12060-DPS32741-35190	\$ 147,437	
Total Department of Public Safety		<u>\$ 147,437</u>	<u>-</u>
Total State Financial Assistance Before Exempt Programs		<u>\$ 12,748,495</u>	<u>791,707</u>
<u>Exempt Programs</u>			
Office of Policy and Management:			
Mashantucket Pequot and Mohegan Fund Grant	12009-OPM20600-17005	\$ 725,946	
Municipal Transit Grant	11000-OPM20600-17103	95,062	
Municipal Stabilization Grant	11000-OPM20600-17104	1,646,236	
Total Office of Policy and Management		<u>\$ 2,467,244</u>	<u>-</u>
Department of Education:			
Education Cost - Sharing	11000-SDE64000-17041	\$ 22,937,247	
Excess Cost - Student Based	11000-SDE64000-17047	2,118,577	
School Construction		1,250,293	
Total Department of Education		<u>\$ 26,306,117</u>	<u>-</u>
Total Exempt Programs		<u>\$ 28,773,361</u>	<u>-</u>
Total State Financial Assistance		<u>\$ 41,521,856</u>	<u>791,707</u>

See Notes to Schedule.

TOWN OF HAMDEN, CONNECTICUT

NOTES TO THE SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 2020

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Hamden, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2020. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including education, public safety, and general government services.

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Hamden, Connecticut conform to accounting principles generally accepted in the United States of America as applicable to governments.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut Office of Policy and Management.

Basis of Accounting

The financial statements contained in the Town's annual audit report are prepared on the modified accrual basis. The following is a summary of such basis:

Revenues are recognized when earned and available. Certain grants are recognized based on grant award since they are considered entitlement grants; other grants, such as grants that are dependent upon expenditure factor for determining eligibility, recognize grant revenue to the extent of expenditures.

Expenditures are recorded when the related liability is incurred. Encumbrances are reflected as a reserve against fund balance, and accordingly, are not reflected as expenditures.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.

TOWN OF HAMDEN, CONNECTICUT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2020**

I. SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal Control Over Financial Reporting:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified? x yes _____ none reported

Noncompliance material to financial statements
noted?

_____ yes x no

State Financial Assistance

Internal Control Over Major Programs:

Material weakness(es) identified? _____ yes x no

Significant deficiency(ies) identified? _____ yes x none reported

Type of auditor's report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be
reported in accordance with Section 4-236-24 of the
Regulations to the State Single Audit Act?

_____ yes x no

TOWN OF HAMDEN, CONNECTICUT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE FISCAL YEAR ENDED JUNE 30, 2020

The following schedule reflects the major programs included in the audit:

<u>State Grantor and Program</u>	<u>State Core – CT Number</u>	<u>Expenditures</u>
Office of Policy and Management		
Payment in Lieu of Taxes on Private Colleges	11000-OPM20600-17006	\$ 662,757
Office of Early Childhood:		
Education Cost Sharing - Alliance District	11000-SDE64000-17041-82164	5,487,186

Dollar threshold used to distinguish type A and type B programs: \$ 254,970

II. FINANCIAL STATEMENTS FINDINGS

- We issued reports, dated January 31, 2021 on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated no significant deficiencies or material weaknesses.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

No findings or questioned costs are reported relating to State Financial Assistance Programs.



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

To: Municipal Finance Advisory Commission
From: Tiffany Pignataro, CPA, Finance Officer/Treasurer, Town of Ellington *tlp*
Date: February 11, 2021
Subject: Update for Town of Ellington

With regards to the financial statement findings reported in the June 30, 2020 Federal and State Single Audit reports, the Town of Ellington and the Ellington Board of Education have set corrective action plans in place to address these issues. The Town and Board of Education have been working towards the implementation of interim reconciliations and “soft-close” procedures to ensure proper controls over journal entries and financial reporting. The Town Finance team has established monthly budget to actual reporting, which is presented to both the Board of Selectmen and Board of Finance members for monitoring on a monthly basis. The Board of Education has migrated to a new accounting system during fiscal year 2021, which will allow them to utilize proper fund accounting thus alleviating the audit concern of using one fund to account for all of their activity. The Town will also be migrating on to this same platform effective July 1, 2021 for fiscal year 2022.

With regards to the depreciation misstatement, this had been a historical oversight which was discovered by management during the course of the FY2020 audit preparation. Management brought it to the attention to the current year auditors, as this had gone previously undetected by the prior management and auditors for many years. Effective July 1, 2021, the fixed asset capital activity will be tracked within the new accounting system, Infinite Visions, and will no longer be tracked and maintained in an excel sub-ledger.

It is also important to understand that the leadership team in the Finance Office at the Town has taken a new proactive approach with regards to the FY2021-2022 budget, meeting with each and every department to effectively move towards a zero based budgeting model. The Finance leadership team has been working diligently towards this goal and is deploying creative approaches to satisfy the needs of the taxpayers, while also keeping the overall impact on their wallet minimal.

I have been with the Town for just shy of a year, and with the endless support and dedication of the Assistant Finance Officer Felicia LaPlante, we have been able to make great strides in getting the Finance Office back on track and moving in the right direction. While there is still progress to be made, having the audit filed in a timely fashion as well as redesigning the budget process to be collaborative and productive are the first steps towards success.

TOWN OF ELLINGTON
BUDGET REPORT-REVENUES 2020-21
For the Six Months Ending Thursday, December 31, 2020

	2020-21 Approved Budget	Trans/ Add'tl Appr	Adjusted Approved Budget	YTD Actual	Balance	Estimated FY2021
PROPERTY TAXES						
01-01-00-00000-00-40001	(\$46,251,148.00)	\$0.00	(\$46,251,148.00)	\$26,263,125.21	\$19,988,022.79	46,251,148.00
01-01-00-00000-00-40002	(110,000.00)	0.00	(110,000.00)	79,973.27	30,026.73	110,000.00
01-01-00-00000-00-40003	(140,000.00)	0.00	(140,000.00)	77,809.76	62,190.24	140,000.00
TOTAL	(46,501,148.00)	0.00	(46,501,148.00)	26,420,908.24	20,080,239.76	46,501,148.00
STATE AND FEDERAL GRANTS						
SCHOOLS:						
01-01-00-00000-00-40101	(9,946,889.00)	0.00	(9,946,889.00)	2,486,722.00	7,460,167.00	9,946,889.00
01-01-00-00000-00-40104	(21,576.00)	0.00	(21,576.00)	0.00	21,576.00	21,576.00
01-01-00-00000-00-40140	(340,741.00)	0.00	(340,741.00)	170,697.49	170,043.51	340,741.00
01-01-00-00000-00-40142	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00000-00-40144	0.00	0.00	0.00	1,714.84	(1,714.84)	-
01-01-00-00000-00-40145	(4,540.00)	0.00	(4,540.00)	4,540.00	0.00	4,540.00
01-01-00-00000-00-40147	(4,081.00)	0.00	(4,081.00)	0.00	4,081.00	4,081.00
01-01-00-00000-00-40148	(3,500.00)	0.00	(3,500.00)	348.00	3,152.00	1,500.00
01-01-00-00000-00-40152	(17,303.00)	0.00	(17,303.00)	0.00	17,303.00	17,303.00
01-01-00-00000-00-40153	(15,000.00)	0.00	(15,000.00)	11,859.26	3,140.74	15,000.00
01-01-00-00000-00-40154	(123,301.00)	0.00	(123,301.00)	0.00	123,301.00	123,301.00
01-01-00-00000-00-40157	(35,000.00)	0.00	(35,000.00)	0.00	35,000.00	35,000.00
01-01-00-00000-00-40159	(3,905.00)	0.00	(3,905.00)	3,907.40	(2.40)	3,907.40
01-01-00-00000-00-40161	(5,500.00)	0.00	(5,500.00)	0.00	5,500.00	5,500.00
01-01-00-00000-00-40162	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00000-00-40169	(2,700.00)	0.00	(2,700.00)	1,016.00	1,684.00	2,700.00
01-01-00-00000-00-40183	(223,527.00)	0.00	(223,527.00)	0.00	223,527.00	223,527.00
01-01-00-00000-00-40187	(2,500.00)	0.00	(2,500.00)	0.00	2,500.00	2,500.00
01-01-00-00000-00-40195	0.00	0.00	0.00	50,400.00	(50,400.00)	50,400.00
01-01-00-00000-00-40197	0.00	0.00	0.00	(4,226.90)	4,226.90	-
01-01-00-00000-00-40198	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00000-00-40202	0.00	0.00	0.00	376,200.00	(376,200.00)	376,200.00
01-01-00-00000-00-40203	0.00	0.00	0.00	10,794.00	(10,794.00)	10,794.00
01-01-00-00000-00-40205	0.00	0.00	0.00	2,500.00	(2,500.00)	2,500.00
01-01-00-00000-00-40206	0.00	0.00	0.00	139,102.70	(139,102.70)	139,102.70
TOTAL	(10,750,063.00)	0.00	(10,750,063.00)	3,255,574.79	7,494,488.21	11,327,062.10
DEPARTMENTAL REVENUES						
01-01-00-00360-00-40305	(300,000.00)	0.00	(300,000.00)	94,361.60	205,638.40	150,000.00
01-01-00-00410-00-40306	(2,000.00)	0.00	(2,000.00)	595.00	1,405.00	1,500.00
01-01-00-00391-00-40310	(300.00)	0.00	(300.00)	0.00	300.00	300.00
01-01-00-00391-00-40311	0.00	0.00	0.00	15.00	(15.00)	-
01-01-00-00391-00-40312	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00391-00-40313	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00391-00-40314	0.00	0.00	0.00	0.00	0.00	-
Total Fire Marshal	(300.00)	0.00	(300.00)	15.00	285.00	300.00
LAND USE DEPARTMENT (PLANNING & ZONING)						
01-01-00-00170-00-40320	(35,000.00)	0.00	(35,000.00)	0.00	35,000.00	
01-01-00-00170-00-40321	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40322	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40323	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40324	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40325	0.00	0.00	0.00	10.00	(10.00)	
01-01-00-00170-00-40326	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40327	0.00	0.00	0.00	20.00	(20.00)	
01-01-00-00170-00-40330	0.00	0.00	0.00	3,520.00	(3,520.00)	
01-01-00-00170-00-40331	0.00	0.00	0.00	3,420.00	(3,420.00)	
01-01-00-00170-00-40332	0.00	0.00	0.00	600.00	(600.00)	
01-01-00-00170-00-40333	0.00	0.00	0.00	300.00	(300.00)	
01-01-00-00170-00-40334	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40335	0.00	0.00	0.00	0.00	0.00	
01-01-00-00170-00-40336	0.00	0.00	0.00	850.00	(850.00)	
01-01-00-00170-00-40337	0.00	0.00	0.00	300.00	(300.00)	
01-01-00-00170-00-40338	0.00	0.00	0.00	675.00	(675.00)	
01-01-00-00170-00-40339	0.00	0.00	0.00	240.00	(240.00)	
01-01-00-00170-00-40340	0.00	0.00	0.00	0.00	0.00	
Total Land Use	(35,000.00)	0.00	(35,000.00)	9,935.00	25,065.00	35,000.00
RECR INTERAGENCY AFTER SCHOOL						
01-01-00-00540-00-40390	PGM	0.00	0.00	0.00	0.00	-
01-01-00-00549-00-40349	RECREATION PROGRAM RECEIPTS	(302,225.00)	0.00	(302,225.00)	0.00	302,225.00
01-01-00-00549-00-40350	Beach Gate Beach Pass	0.00	0.00	0.00	1,790.00	(1,790.00)
01-01-00-00549-00-40351	Aquatics Program	0.00	0.00	0.00	0.00	0.00
01-01-00-00549-00-40352	Adult Programs	0.00	0.00	0.00	2,772.00	(2,772.00)
01-01-00-00549-00-40353	Mini Programs	0.00	0.00	0.00	0.00	0.00
01-01-00-00549-00-40354	Senior Programs	0.00	0.00	0.00	0.00	0.00
01-01-00-00549-00-40355	Pre School Programs	0.00	0.00	0.00	0.00	0.00
01-01-00-00549-00-40356	Special Activities	0.00	0.00	0.00	945.00	(945.00)
01-01-00-00549-00-40357	Summer Day Camp	0.00	0.00	0.00	520.00	(520.00)
01-01-00-00549-00-40358	Teen Program	0.00	0.00	0.00	0.00	0.00
01-01-00-00549-00-40359	Youth Programs	0.00	0.00	0.00	300.00	(300.00)
01-01-00-00549-00-40360	Youth Sports Camps	0.00	0.00	0.00	6.75	(6.75)
01-01-00-00549-00-40361	Rentals	0.00	0.00	0.00	0.00	0.00
01-01-00-00549-00-40390	Rec Interagency After School Program	0.00	0.00	0.00	0.00	0.00

TOWN OF ELLINGTON
BUDGET REPORT-REVENUES 2020-21
For the Six Months Ending Thursday, December 31, 2020

		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	YTD Actual	Balance	Estimated FY2021
01-01-00-00549-00-40395	Park & Recr Usage Fee	0.00	0.00	0.00	0.00	0.00	
01-01-00-00549-00-40396	The Zone-EMS After School Program	0.00	0.00	0.00	0.00	0.00	
01-01-00-00549-00-40500	Recreation Cultural Arts	0.00	0.00	0.00	0.00	0.00	
	Total Recr Programs Recpt	(302,225.00)	0.00	(302,225.00)	6,333.75	295,891.25	131,311.00
01-01-00-00140-00-40400	TOWN CLERK CONVEYANCE TAX	(175,000.00)	0.00	(175,000.00)	119,683.50	55,316.50	175,000.00
01-01-00-00140-00-40405	TOWN CLERK RECORD FEES & LIC	(71,000.00)	0.00	(71,000.00)	0.00	71,000.00	
01-01-00-00140-00-40406	Recording Fees	0.00	0.00	0.00	48,572.00	(48,572.00)	
01-01-00-00140-00-40407	Sportsman Licenses	0.00	0.00	0.00	448.00	(448.00)	
01-01-00-00140-00-40408	Sportsman Fees	0.00	0.00	0.00	13.00	(13.00)	
01-01-00-00140-00-40409	Photo-copies	0.00	0.00	0.00	293.50	(293.50)	
01-01-00-00140-00-40410	State Surcharge Land Records	0.00	0.00	0.00	0.00	0.00	
01-01-00-00140-00-40411	Vitals	0.00	0.00	0.00	4,775.00	(4,775.00)	
01-01-00-00140-00-40412	Liquor Permits	0.00	0.00	0.00	80.00	(80.00)	
01-01-00-00140-00-40413	Notary	0.00	0.00	0.00	370.00	(370.00)	
01-01-00-00140-00-40417	Marriage Surcharge	0.00	0.00	0.00	680.00	(680.00)	
01-01-00-00140-00-40428	Overage	0.00	0.00	0.00	260.00	(260.00)	
	Total Town Clerk Record	(71,000.00)	0.00	(71,000.00)	55,491.50	15,508.50	71,000.00
01-01-00-00140-00-40460	AIRCRAFT REGISTRATION	(1,200.00)	0.00	(1,200.00)	1,080.00	120.00	1,200.00
01-01-00-00140-00-40470	TOWN MAPS	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00340-00-40480	ANIMAL CONTROL OFF FEES & LIC	(22,000.00)	0.00	(22,000.00)	0.00	22,000.00	
01-01-00-00340-00-40481	Dog Licenses	0.00	0.00	0.00	4,035.50	(4,035.50)	
01-01-00-00340-00-40482	Dof Fees	0.00	0.00	0.00	995.00	(995.00)	
01-01-00-00340-00-40483	Dog Surcharge	0.00	0.00	0.00	324.00	(324.00)	
01-01-00-00340-00-40484	Dog Warden	0.00	0.00	0.00	217.31	(217.31)	
01-01-00-00340-00-40485	Animal Adoption Program	0.00	0.00	0.00	0.00	0.00	
01-01-00-00340-00-40486	Animal Microchip	0.00	0.00	0.00	0.00	0.00	
01-01-00-00340-00-40487	Rabies Fee	0.00	0.00	0.00	0.00	0.00	
	Total Animal Control Off	(22,000.00)	0.00	(22,000.00)	5,571.81	16,428.19	15,000.00
01-01-00-00340-00-40490	ANIMAL CONTROL DONATIONS	(100.00)	0.00	(100.00)	0.00	100.00	100.00
01-01-00-01031-00-40501	ADHOC PATRIOTIC COMMITTEE	(200.00)	0.00	(200.00)	0.00	200.00	200.00
01-01-00-01032-00-40502	ADHOC EII BEAUTIFICAION COMM	(100.00)	0.00	(100.00)	0.00	100.00	100.00
01-01-00-01033-00-40503	ADHOC ELL TRAILS COMMITTEE	(100.00)	0.00	(100.00)	130.00	(30.00)	130.00
01-01-00-01300-00-40510	BOARD OF EDUCATION	(100.00)	0.00	(100.00)	0.00	100.00	100.00
01-01-00-00331-00-40515	POLICE-SPECIAL DUTY	(150,000.00)	0.00	(150,000.00)	133,015.46	16,984.54	150,000.00
01-01-00-00333-00-40520	POLICE-DARE DONATIONS	(500.00)	0.00	(500.00)	0.00	500.00	500.00
01-01-00-00750-00-40550	YOUTH SERVICES DONATIONS	(200.00)	0.00	(200.00)	0.00	200.00	200.00
01-01-00-00745-00-40555	YOUTH SERVICES ACTIVITIES	(15,000.00)	0.00	(15,000.00)	660.49	14,339.51	15,000.00
01-01-00-00790-00-40556	HUMAN SERVICES-MUNICIPAL AGENT	0.00	0.00	0.00	0.00	0.00	-
	HUMAN SERVICES-FUEL						
01-01-00-00750-00-40557	ADMINISTRATION	(200.00)	0.00	(200.00)	1,030.00	(830.00)	1,030.00
01-01-00-00750-00-40565	YOUTH SERVICES COUNSELING SERV	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00750-00-40570	HUMAN SERVICES DONATIONS	(1,000.00)	0.00	(1,000.00)	0.00	1,000.00	1,000.00
	HUMAN SERVICES EMERGENCY						
01-01-00-00750-00-40575	DONATIONS	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00795-00-40571	SENIOR CENTER DONATIONS	(600.00)	0.00	(600.00)	44.13	555.87	44.13
01-01-00-00795-00-40572	SENIOR CENTER EMATS	(1,000.00)	0.00	(1,000.00)	0.00	1,000.00	-
	SENIOR CENTER TRANSPORTATION						
01-01-00-00795-00-40573	CENTER	(450.00)	0.00	(450.00)	0.00	450.00	-
01-01-00-00795-00-40574	SENIOR CENTER PROGRAMS	(12,000.00)	0.00	(12,000.00)	0.00	12,000.00	-
01-01-00-00795-00-40576	SENIOR CENTER RENTAL INCOME	(150.00)	0.00	(150.00)	0.00	150.00	-
	TOTAL DEPARTMENTAL	(181,700.00)	0.00	(181,700.00)	134,880.08	46,819.92	168,404.13
01-01-00-00000-00-40600	INVESTMENT EARNINGS	(250,000.00)	0.00	(250,000.00)	8,109.99	241,890.01	250,000.00
01-01-00-00000-00-40601	Interest on Earnings	0.00	0.00	0.00	0.00	0.00	-
	TOTAL	(250,000.00)	0.00	(250,000.00)	8,109.99	241,890.01	250,000.00
01-01-00-00910-00-40605	DEBT RETIREMENT	(100,000.00)	0.00	(100,000.00)	0.00	100,000.00	100,000.00
01-01-00-00910-00-40606	Hockanum Sewer Debt	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00910-00-40607	Crystal Lake Sewer Debt	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00910-00-40608	Airport Sewer Debt	0.00	0.00	0.00	0.00	0.00	-
	TOTAL	(100,000.00)	0.00	(100,000.00)	0.00	100,000.00	100,000.00
	OTHER INCOME						
01-01-00-00910-00-40624	REDUCTION FOR DEBT REDUCTION-						
	BOND PREMIUM	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00000-00-40622	AMBULANCE FEE PROGRAM	(150,000.00)	0.00	(150,000.00)	0.00	150,000.00	150,000.00
01-01-00-00950-00-40630	INSURANCE CLAIMS & REFUNDS	(7,500.00)	0.00	(7,500.00)	0.00	7,500.00	7,500.00
01-01-00-00460-00-40636	WPCA-REIMB MAINTEN BUDGET	(288,598.00)	0.00	(288,598.00)	0.00	288,598.00	288,598.00
01-01-00-00460-00-40637	Hockanum Sewer Maintenance	0.00	0.00	0.00	0.00	0.00	-
01-01-00-00460-00-40638	Crystal Lake Sewer Maintenance	0.00	0.00	0.00	0.00	0.00	-
	Total WPCA-Reimb Maintenance						
	Budget	(288,598.00)	0.00	(288,598.00)	0.00	288,598.00	288,598.00
01-01-00-00000-00-40642	SNOW REMOVAL CHARGE-						
	DEVELOPERS	(5,000.00)	0.00	(5,000.00)	0.00	5,000.00	5,000.00
01-01-00-00000-00-40645	SUNDRY REFUNDS & RECEIPTS	(70,000.00)	0.00	(70,000.00)	40,861.14	29,138.86	70,000.00
01-01-00-00000-00-40646	RENTAL INCOME	(4,638.00)	0.00	(4,638.00)	2,625.00	2,013.00	4,638.00
01-01-00-00000-00-40647	SALE OF PROPERTY	(100.00)	0.00	(100.00)	22,966.14	(22,866.14)	22,966.14
01-01-00-00000-00-40665	RENTAL OF PROPERTY	0.00	0.00	0.00	0.00	0.00	-
	TOTAL OTHER INCOME	(79,738.00)	0.00	(79,738.00)	66,452.28	13,285.72	102,604.14

TOWN OF ELLINGTON
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01-01-00-00000-00-40700	APPROPRIATION-FUND BALANCE Grand Total	2020-21 Approved Budget	Trans/ Add'tl Appr	Adjusted Approved Budget	YTD Actual	Balance	Estimated FY2021
		(1,767,645.00)	0.00	(1,767,645.00)	0.00	1,767,645.00	652,815.63
		(61,235,117.00)	-	(61,235,117.00)	30,187,102.53	31,048,014.47	60,378,443.00

TOWN OF ELLINGTON ALL DEPARTMENTS
BUDGET REPORT 2020-21

		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
00110 - BOARD OF SELECTMAN								
01-01-00-00110-10-50101	Full Time	\$229,487.00	\$2,779.00	\$232,266.00	\$0.00	\$116,421.11	\$116,421.11	\$115,844.89
01-01-00-00110-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00110-10-50103	Part Time	40,560.00	0.00	40,560.00	0.00	19,741.55	19,741.55	20,818.45
01-01-00-00110-10-50104	Seasonal	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-01-00-00110-10-50110	Other Benefits	100.00	0.00	100.00	0.00	100.00	100.00	0.00
01-01-00-00110-20-60221	Advertising Printing Forms	5,000.00	0.00	5,000.00	0.00	779.31	779.31	4,220.69
01-01-00-00110-20-60222	Dues & Subscriptions	10,423.00	0.00	10,423.00	0.00	1,641.00	1,641.00	8,782.00
01-01-00-00110-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00110-20-60234	Professional Development	1,600.00	0.00	1,600.00	0.00	369.35	369.35	1,230.65
01-01-00-00110-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00110-20-60250	Contracted Services	10,150.00	0.00	10,150.00	0.00	3,882.67	3,882.67	6,267.33
01-01-00-00110-20-60271	Repairs & Mnt Equipment	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-01-00-00110-30-60341	Office Supplies	2,930.00	0.00	2,930.00	0.00	1,489.00	1,489.00	1,441.00
01-01-00-00110-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	302,750.00	2,779.00	305,529.00	0.00	144,423.99	144,423.99	161,105.01
00120 - BOARD OF FINANCE								
01-01-00-00120-10-50103	Part Time	1,750.00	0.00	1,750.00	0.00	510.00	510.00	1,240.00
01-01-00-00120-20-60221	Advertising Printing Forms	1,700.00	0.00	1,700.00	0.00	0.00	0.00	1,700.00
01-01-00-00120-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00120-20-60250	Contracted Services	8,200.00	0.00	8,200.00	0.00	6,186.00	6,186.00	2,014.00
01-01-00-00120-30-60341	Office Supplies	100.00	0.00	100.00	0.00	0.00	0.00	100.00
	DEPARTMENT TOTAL	11,750.00	0.00	11,750.00	0.00	6,696.00	6,696.00	5,054.00
00121 - AUDITORS								
01-01-00-00121-20-60250	Contracted Services	58,000.00	0.00	58,000.00	0.00	58,250.00	58,250.00	(250.00)
	DEPARTMENT TOTAL	58,000.00	0.00	58,000.00	0.00	58,250.00	58,250.00	(250.00)
00122 - AUDITORS-SPECIAL PROJECTS								
01-01-00-00122-20-60250	Contracted Services	100.00	0.00	100.00	0.00	0.00	0.00	100.00
	DEPARTMENT TOTAL	100.00	0.00	100.00	0.00	0.00	0.00	100.00
00130 - FINANCE OFFICER								
01-01-00-00130-10-50101	Full Time	294,397.00	(7,735.00)	286,662.00	0.00	143,332.43	143,332.43	143,329.57
01-01-00-00130-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00130-10-50103	Part Time	27,422.00	0.00	27,422.00	0.00	13,479.22	13,479.22	13,942.78
01-01-00-00130-10-50110	Other Benefits	300.00	0.00	300.00	0.00	300.00	300.00	0.00
01-01-00-00130-20-60221	Advertising Printing Forms	2,200.00	0.00	2,200.00	0.00	668.67	668.67	1,531.33
01-01-00-00130-20-60222	Dues & Subscriptions	800.00	0.00	800.00	0.00	255.00	255.00	545.00
01-01-00-00130-20-60223	Travel	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-01-00-00130-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00130-20-60234	Professional Development	2,000.00	0.00	2,000.00	0.00	120.00	120.00	1,880.00
01-01-00-00130-20-60250	Contracted Services	67,200.00	0.00	67,200.00	0.00	9,572.75	9,572.75	57,627.25
01-01-00-00130-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00130-30-60341	Office Supplies	4,000.00	0.00	4,000.00	0.00	1,379.90	1,379.90	2,620.10
	DEPARTMENT TOTAL	399,319.00	(7,735.00)	391,584.00	0.00	169,107.97	169,107.97	222,476.03
00131 - TAX ASSESSOR								

TOWN OF ELLINGTON ALL DEPARTMENTS
BUDGET REPORT 2020-21

		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-01-00-00131-10-50101	Full Time	178,964.00	1,283.00	180,247.00	0.00	86,983.89	86,983.89	93,263.11
01-01-00-00131-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00131-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00131-10-50110	Other Benefits	150.00	0.00	150.00	0.00	150.00	150.00	0.00
01-01-00-00131-20-60221	Advertising Printing Forms	700.00	0.00	700.00	0.00	504.51	504.51	195.49
01-01-00-00131-20-60222	Dues & Subscriptions	2,100.00	0.00	2,100.00	0.00	1,056.20	1,056.20	1,043.80
01-01-00-00131-20-60223	Travel	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-01-00-00131-20-60233	Education	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-01-00-00131-20-60234	Professional Development	1,200.00	0.00	1,200.00	0.00	30.00	30.00	1,170.00
01-01-00-00131-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00131-20-60250	Contracted Services	22,200.00	0.00	22,200.00	0.00	16,550.00	16,550.00	5,650.00
01-01-00-00131-20-60251	State of Connecticut	250.00	0.00	250.00	0.00	250.00	250.00	0.00
01-01-00-00131-20-60269	Mapping	6,200.00	0.00	6,200.00	0.00	0.00	0.00	6,200.00
01-01-00-00131-30-60341	Office Supplies	1,300.00	0.00	1,300.00	0.00	1,298.51	1,298.51	1.49
01-01-00-00131-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	215,564.00	1,283.00	216,847.00	0.00	106,823.11	106,823.11	110,023.89
00132 - TAX COLLECTOR								
01-01-00-00132-10-50101	Full Time	136,780.00	2,149.00	138,929.00	0.00	69,467.11	69,467.11	69,461.89
01-01-00-00132-10-50102	Overtime	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-01-00-00132-10-50103	Part Time	18,637.00	0.00	18,637.00	0.00	3,492.48	3,492.48	15,144.52
01-01-00-00132-10-50110	Other Benefits	250.00	0.00	250.00	0.00	250.00	250.00	0.00
01-01-00-00132-20-60221	Advertising Printing Forms	1,000.00	0.00	1,000.00	0.00	736.64	736.64	263.36
01-01-00-00132-20-60222	Dues & Subscriptions	120.00	0.00	120.00	0.00	20.00	20.00	100.00
01-01-00-00132-20-60223	Travel	900.00	0.00	900.00	0.00	99.58	99.58	800.42
01-01-00-00132-20-60232	Postage	460.00	0.00	460.00	0.00	312.00	312.00	148.00
01-01-00-00132-20-60234	Professional Development	750.00	0.00	750.00	0.00	105.00	105.00	645.00
01-01-00-00132-20-60250	Contracted Services	17,805.00	0.00	17,805.00	0.00	17,408.01	17,408.01	396.99
01-01-00-00132-20-60251	State of Connecticut	250.00	0.00	250.00	0.00	250.00	250.00	0.00
01-01-00-00132-20-60284	Collection Service Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00132-30-60341	Office Supplies	5,000.00	0.00	5,000.00	0.00	2,013.44	2,013.44	2,986.56
	DEPARTMENT TOTAL	183,952.00	2,149.00	186,101.00	0.00	94,154.26	94,154.26	91,946.74
00133 - BD OF ASSESSMENT APPEALS								
01-01-00-00133-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00133-20-60221	Advertising Printing Forms	200.00	0.00	200.00	0.00	64.53	64.53	135.47
01-01-00-00133-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00133-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00133-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	200.00	0.00	200.00	0.00	64.53	64.53	135.47
00134 - INS.ADVISORY BD.								
01-01-00-00134-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00134-20-60250	Contracted Services	1.00	0.00	1.00	0.00	0.00	0.00	1.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
00140 - TOWN CLERK								
01-01-00-00140-10-50101	Full Time	135,448.00	2,072.00	137,520.00	0.00	68,757.17	68,757.17	68,762.83
01-01-00-00140-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00140-10-50103	Part Time	16,236.00	0.00	16,236.00	0.00	7,686.00	7,686.00	8,550.00
01-01-00-00140-10-50110	Other Benefits	350.00	0.00	350.00	0.00	350.00	350.00	0.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-01-00-00140-20-60221	Advertising Printing Forms	3,400.00	0.00	3,400.00	0.00	483.08	483.08	2,916.92
01-01-00-00140-20-60222	Dues & Subscriptions	300.00	0.00	300.00	0.00	230.00	230.00	70.00
01-01-00-00140-20-60223	Travel	350.00	0.00	350.00	0.00	0.00	0.00	350.00
01-01-00-00140-20-60234	Professional Development	2,000.00	0.00	2,000.00	0.00	(260.00)	(260.00)	2,260.00
01-01-00-00140-20-60250	Contracted Services	25,000.00	0.00	25,000.00	0.00	13,539.28	13,539.28	11,460.72
01-01-00-00140-20-60251	State of Connecticut	4,500.00	0.00	4,500.00	0.00	448.00	448.00	4,052.00
01-01-00-00140-20-60253	Vital Statistics	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-01-00-00140-20-60254	St of Ct Surcharges	1,750.00	0.00	1,750.00	0.00	340.00	340.00	1,410.00
01-01-00-00140-20-60255	Document Preservation Acct	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00140-20-60262	Codification Town Laws/Reg	5,000.00	0.00	5,000.00	0.00	4,136.94	4,136.94	863.06
01-01-00-00140-20-60271	Repairs & Mnt Equipment	500.00	0.00	500.00	0.00	147.50	147.50	352.50
01-01-00-00140-30-60341	Office Supplies	1,500.00	0.00	1,500.00	0.00	1,504.02	1,504.02	(4.02)
01-01-00-00140-40-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00140-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00140-90-60900	Townwide Maintenance Prg	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
	DEPARTMENT TOTAL	200,834.00	2,072.00	202,906.00	0.00	97,361.99	97,361.99	105,544.01
00150 - TOWN COUNSEL								
01-01-00-00150-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00150-20-60250	Contracted Services	120,000.00	0.00	120,000.00	0.00	34,409.08	34,409.08	85,590.92
	DEPARTMENT TOTAL	120,000.00	0.00	120,000.00	0.00	34,409.08	34,409.08	85,590.92
00155 - PROBATE COURT								
01-01-00-00155-20-60250	Contracted Services	7,353.00	0.00	7,353.00	0.00	3,676.40	3,676.40	3,676.60
	DEPARTMENT TOTAL	7,353.00	0.00	7,353.00	0.00	3,676.40	3,676.40	3,676.60
00170 - TOWN PLANNER								
01-01-00-00170-10-50101	Full Time	226,306.00	2,481.00	228,787.00	0.00	114,393.80	114,393.80	114,393.20
01-01-00-00170-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00170-10-50103	Part Time	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-01-00-00170-10-50110	Other Benefits	300.00	0.00	300.00	0.00	300.00	300.00	0.00
01-01-00-00170-20-60221	Advertising Printing Forms	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-01-00-00170-20-60222	Dues & Subscriptions	1,200.00	0.00	1,200.00	0.00	707.00	707.00	493.00
01-01-00-00170-20-60223	Travel	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-01-00-00170-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-00170-20-60234	Professional Development	2,000.00	0.00	2,000.00	0.00	150.00	150.00	1,850.00
01-01-00-00170-20-60250	Contracted Services	11,000.00	0.00	11,000.00	0.00	107.15	107.15	10,892.85
01-01-00-00170-20-60271	Repairs & Mnt Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
01-01-00-00170-30-60341	Office Supplies	3,500.00	0.00	3,500.00	0.00	1,263.49	1,263.49	2,236.51
01-01-00-00170-30-60346	Technical Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	248,106.00	2,481.00	250,587.00	0.00	116,921.44	116,921.44	133,665.56
	Total for General Government	1,747,929.00	3,029.00	1,750,958.00	0.00	831,888.77	831,888.77	919,069.23
00210 - REGISTRARS & ELECTORS								
01-02-00-00210-10-50101	Full Time	38,944.00	0.00	38,944.00	0.00	19,471.92	19,471.92	19,472.08
01-02-00-00210-10-50103	Part Time	26,000.00	0.00	26,000.00	0.00	15,010.75	15,010.75	10,989.25
01-02-00-00210-20-60221	Advertising Printing Forms	4,800.00	0.00	4,800.00	0.00	2,010.00	2,010.00	2,790.00
01-02-00-00210-20-60222	Dues & Subscriptions	200.00	0.00	200.00	0.00	170.00	170.00	30.00
01-02-00-00210-20-60223	Travel	700.00	0.00	700.00	0.00	0.00	0.00	700.00
01-02-00-00210-20-60232	Postage	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-02-00-00210-20-60233	Education	200.00	0.00	200.00	0.00	0.00	0.00	200.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-02-00-00210-20-60234	Professional Development	1,500.00	0.00	1,500.00	0.00	30.00	30.00	1,470.00
01-02-00-00210-20-60250	Contracted Services	6,500.00	0.00	6,500.00	0.00	9,883.28	9,883.28	(3,383.28)
01-02-00-00210-20-60271	Repairs & Mnt Equipment	1,100.00	0.00	1,100.00	0.00	3,174.00	3,174.00	(2,074.00)
01-02-00-00210-30-60341	Office Supplies	1,500.00	0.00	1,500.00	0.00	959.05	959.05	540.95
01-02-00-00210-30-60349	Food & Meals	750.00	0.00	750.00	0.00	803.55	803.55	(53.55)
	DEPARTMENT TOTAL	82,294.00	0.00	82,294.00	0.00	51,512.55	51,512.55	30,781.45
00220 - ECON.DEV.COMM								
01-02-00-00220-10-50103	Part Time	1,500.00	0.00	1,500.00	0.00	520.00	520.00	980.00
01-02-00-00220-20-60221	Advertising Printing Forms	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-02-00-00220-20-60222	Dues & Subscriptions	750.00	0.00	750.00	0.00	430.00	430.00	320.00
01-02-00-00220-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00220-20-60232	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00220-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00220-20-60234	Professional Development	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-02-00-00220-20-60250	Contracted Services	2,800.00	0.00	2,800.00	0.00	0.00	0.00	2,800.00
01-02-00-00220-30-60341	Office Supplies	150.00	0.00	150.00	0.00	0.00	0.00	150.00
	DEPARTMENT TOTAL	5,800.00	0.00	5,800.00	0.00	950.00	950.00	4,850.00
00230 - PLANNING & ZONING								
01-02-00-00230-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00230-20-60221	Advertising Printing Forms	5,500.00	0.00	5,500.00	0.00	0.00	0.00	5,500.00
01-02-00-00230-20-60222	Dues & Subscriptions	14,500.00	0.00	14,500.00	0.00	14,172.00	14,172.00	328.00
01-02-00-00230-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00230-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00230-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00230-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00230-20-60254	St of Ct Surcharges	7,500.00	0.00	7,500.00	0.00	3,364.00	3,364.00	4,136.00
01-02-00-00230-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	27,500.00	0.00	27,500.00	0.00	17,536.00	17,536.00	9,964.00
00235 - DESIGN REVIEW BOARD								
01-02-00-00235-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60232	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-20-60250	Contracted Services	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-02-00-00235-20-60254	St of Ct Surcharges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00235-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	100.00	0.00	100.00	0.00	0.00	0.00	100.00
00240 - ZONING BD. OF APPEALS								
01-02-00-00240-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00240-20-60221	Advertising Printing Forms	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
01-02-00-00240-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00240-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00240-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00240-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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01-02-00-00240-20-60254	St of Ct Surcharges	1,000.00	0.00	1,000.00	0.00	290.00	290.00	710.00
01-02-00-00240-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	4,000.00	0.00	4,000.00	0.00	290.00	290.00	3,710.00
00245 - SHARED SERVICES COMMISSION								
01-02-00-00245-10-50103	Part Time	1.00	0.00	1.00	0.00	0.00	0.00	1.00
01-02-00-00245-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00245-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00245-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00245-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00245-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00245-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00245-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
00250 - PERM.BLDG.COMM								
01-02-00-00250-10-50103	Part Time	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
01-02-00-00250-20-60221	Advertising Printing Forms	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-02-00-00250-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00250-30-60341	Office Supplies	150.00	0.00	150.00	0.00	0.00	0.00	150.00
	DEPARTMENT TOTAL	2,150.00	0.00	2,150.00	0.00	0.00	0.00	2,150.00
00255 - ETHICS COMMISSION								
01-02-00-00255-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00255-20-60221	Advertising Printing Forms	150.00	0.00	150.00	0.00	0.00	0.00	150.00
01-02-00-00255-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00255-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00255-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00255-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00255-20-60234	Professional Development	0.00	0.00	0.00	0.00	40.00	40.00	(40.00)
01-02-00-00255-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	150.00	0.00	150.00	0.00	40.00	40.00	110.00
00260 - INLAND WETLANDS AGENCY								
01-02-00-00260-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00260-20-60221	Advertising Printing Forms	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-02-00-00260-20-60222	Dues & Subscriptions	2,100.00	0.00	2,100.00	0.00	2,074.00	2,074.00	26.00
01-02-00-00260-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00260-20-60250	Contracted Services	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-02-00-00260-20-60234	Professional Development	200.00	0.00	200.00	0.00	0.00	0.00	200.00
01-02-00-00260-20-60254	St of Ct Surcharges	1,000.00	0.00	1,000.00	0.00	232.00	232.00	768.00
01-02-00-00260-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	5,400.00	0.00	5,400.00	0.00	2,306.00	2,306.00	3,094.00
00265 - FLOOD & EROSION CONTROL BOARD								
01-02-00-00265-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-02-00-00265-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-20-60232	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-20-60250	Contracted Services	1.00	0.00	1.00	0.00	0.00	0.00	1.00
01-02-00-00265-20-60254	St of Ct Surcharges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00265-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
00270 - CONSERVATION COMMISSION								
01-02-00-00270-10-50103	Part Time	1,500.00	0.00	1,500.00	0.00	520.00	520.00	980.00
01-02-00-00270-20-60221	Advertising Printing Forms	550.00	0.00	550.00	0.00	0.00	0.00	550.00
01-02-00-00270-20-60222	Dues & Subscriptions	350.00	0.00	350.00	0.00	310.00	310.00	40.00
01-02-00-00270-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00270-20-60234	Professional Development	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-02-00-00270-20-60250	Contracted Services	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-02-00-00270-20-60254	St of Ct Surcharges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00270-20-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00270-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	3,500.00	0.00	3,500.00	0.00	830.00	830.00	2,670.00
00280 - WPCA								
01-02-00-00280-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-02-00-00280-20-60250	Contracted Services	1.00	0.00	1.00	0.00	0.00	0.00	1.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
	Total Boards & Agencies-200	130,897.00	0.00	130,897.00	0.00	73,464.55	73,464.55	57,432.45
00310 - CENTER FIRE DEPT.								
01-03-00-00310-10-50103	Part Time	9,800.00	0.00	9,800.00	0.00	2,069.38	2,069.38	7,730.62
01-03-00-00310-10-50115	Custodians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60221	Advertising Printing Forms	200.00	0.00	200.00	0.00	86.81	86.81	113.19
01-03-00-00310-20-60222	Dues & Subscriptions	4,050.00	0.00	4,050.00	0.00	2,238.97	2,238.97	1,811.03
01-03-00-00310-20-60223	Travel	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-03-00-00310-20-60232	Postage	250.00	0.00	250.00	0.00	67.09	67.09	182.91
01-03-00-00310-20-60233	Education	25,000.00	0.00	25,000.00	0.00	9,013.09	9,013.09	15,986.91
01-03-00-00310-20-60234	Professional Development	8,500.00	0.00	8,500.00	0.00	0.00	0.00	8,500.00
01-03-00-00310-20-60237	SARA Education	2,800.00	0.00	2,800.00	0.00	0.00	0.00	2,800.00
01-03-00-00310-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60242	Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60250	Contracted Services	44,150.00	0.00	44,150.00	0.00	19,044.09	19,044.09	25,105.91
01-03-00-00310-20-60271	Repairs & Mnt Equipment	20,000.00	0.00	20,000.00	0.00	13,016.94	13,016.94	6,983.06
01-03-00-00310-20-60272	Repairs & Mnt Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-20-60273	Motor Vehicle Repairs	24,000.00	0.00	24,000.00	0.00	13,185.81	13,185.81	10,814.19
01-03-00-00310-20-60274	Repairs & Mnt Radio	3,100.00	0.00	3,100.00	0.00	0.00	0.00	3,100.00
01-03-00-00310-30-60341	Office Supplies	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
01-03-00-00310-30-60342	Uniform & Clothing	28,500.00	0.00	28,500.00	0.00	3,864.41	3,864.41	24,635.59
01-03-00-00310-30-60345	Medical Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00310-30-60346	Technical Supplies	3,000.00	0.00	3,000.00	0.00	353.64	353.64	2,646.36
01-03-00-00310-30-60348	SARA Equipment	1,500.00	0.00	1,500.00	0.00	675.00	675.00	825.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-03-00-00310-30-60349	Food & Meals	1,000.00	0.00	1,000.00	0.00	364.56	364.56	635.44
01-03-00-00310-30-60353	Tires	2,500.00	0.00	2,500.00	0.00	6,198.36	6,198.36	(3,698.36)
01-03-00-00310-30-60355	Motor Vehicle Parts	16,750.00	0.00	16,750.00	0.00	6,186.02	6,186.02	10,563.98
01-03-00-00310-70-60761	Technical Equipment	12,000.00	0.00	12,000.00	0.00	1,980.29	1,980.29	10,019.71
01-03-00-00310-70-60766	Building Equipment	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
01-03-00-00310-90-60900	Townwide Maintenance Prg	13,000.00	0.00	13,000.00	0.00	2,280.54	2,280.54	10,719.46
	DEPARTMENT TOTAL	222,700.00	0.00	222,700.00	0.00	81,625.00	81,625.00	141,075.00
00320 - CRYSTAL LAKE FIRE DEPT.								
01-03-00-00320-10-50103	Part Time	1,625.00	0.00	1,625.00	0.00	875.00	875.00	750.00
01-03-00-00320-10-50115	Custodians	5,000.00	0.00	5,000.00	0.00	1,995.00	1,995.00	3,005.00
01-03-00-00320-20-60221	Advertising Printing Forms	175.00	0.00	175.00	0.00	0.00	0.00	175.00
01-03-00-00320-20-60222	Dues & Subscriptions	1,500.00	0.00	1,500.00	0.00	548.99	548.99	951.01
01-03-00-00320-20-60223	Travel	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-03-00-00320-20-60232	Postage	50.00	0.00	50.00	0.00	0.00	0.00	50.00
01-03-00-00320-20-60233	Education	9,500.00	0.00	9,500.00	0.00	5,280.00	5,280.00	4,220.00
01-03-00-00320-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-20-60242	Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-20-60250	Contracted Services	11,500.00	0.00	11,500.00	0.00	1,283.00	1,283.00	10,217.00
01-03-00-00320-20-60271	Repairs & Mnt Equipment	5,500.00	0.00	5,500.00	0.00	5,194.08	5,194.08	305.92
01-03-00-00320-20-60272	Repairs & Mnt Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-20-60273	Motor Vehicle Repairs	10,500.00	0.00	10,500.00	0.00	3,855.87	3,855.87	6,644.13
01-03-00-00320-30-60341	Office Supplies	500.00	0.00	500.00	0.00	160.00	160.00	340.00
01-03-00-00320-30-60342	Uniform & Clothing	8,000.00	0.00	8,000.00	0.00	3,727.00	3,727.00	4,273.00
01-03-00-00320-30-60345	Medical Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00320-30-60346	Technical Supplies	1,250.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00
01-03-00-00320-30-60349	Food & Meals	200.00	0.00	200.00	0.00	0.00	0.00	200.00
01-03-00-00320-30-60353	Tires	3,000.00	0.00	3,000.00	0.00	2,558.00	2,558.00	442.00
01-03-00-00320-70-60761	Technical Equipment	11,000.00	0.00	11,000.00	0.00	4,226.98	4,226.98	6,773.02
01-03-00-00320-70-60766	Building Equipment	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
	DEPARTMENT TOTAL	70,900.00	0.00	70,900.00	0.00	29,703.92	29,703.92	41,196.08
00321 - FIRE PROTECT. HYDRANTS								
01-03-00-00321-20-60243	Water	384,466.00	0.00	384,466.00	0.00	165,090.75	165,090.75	219,375.25
	DEPARTMENT TOTAL	384,466.00	0.00	384,466.00	0.00	165,090.75	165,090.75	219,375.25
00322 - EMERGENCY 911								
01-03-00-00322-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-20-60222	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-20-60223	Travel	60.00	0.00	60.00	0.00	25.65	25.65	34.35
01-03-00-00322-20-60232	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-20-60250	Contracted Services	51,000.00	0.00	51,000.00	0.00	25,263.45	25,263.45	25,736.55
01-03-00-00322-20-60274	Repairs & Mnt Radio	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-30-60346	Technical Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00322-70-60761	Technical Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	51,060.00	0.00	51,060.00	0.00	25,289.10	25,289.10	25,770.90

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
00330 - POLICE								
01-03-00-00330-10-50103	Part Time	52,219.00	0.00	52,219.00	0.00	29,172.93	29,172.93	23,046.07
01-03-00-00330-10-50110	Other Benefits	450.00	0.00	450.00	0.00	200.00	200.00	250.00
01-03-00-00330-10-50111	Road Constable	202,031.00	0.00	202,031.00	0.00	125,166.45	125,166.45	76,864.55
01-03-00-00330-10-50112	Marine Constable	51,887.00	0.00	51,887.00	0.00	16,849.38	16,849.38	35,037.62
01-03-00-00330-10-50118	MPTC Training	25,000.00	0.00	25,000.00	0.00	10,632.06	10,632.06	14,367.94
01-03-00-00330-10-50122	Resident State Troopers	966,936.00	0.00	966,936.00	0.00	0.00	0.00	966,936.00
01-03-00-00330-10-50123	Resident State Troopers-OT	70,389.00	0.00	70,389.00	0.00	19,468.91	19,468.91	50,920.09
01-03-00-00330-20-60221	Advertising Printing Forms	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-03-00-00330-20-60222	Dues & Subscriptions	300.00	0.00	300.00	0.00	540.00	540.00	(240.00)
01-03-00-00330-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00330-20-60250	Contracted Services	4,500.00	0.00	4,500.00	0.00	1,491.09	1,491.09	3,008.91
01-03-00-00330-20-60260	Cleaning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00330-20-60273	Motor Vehicle Repairs	6,000.00	0.00	6,000.00	0.00	5,145.66	5,145.66	854.34
01-03-00-00330-20-60277	Repairs & Mnt Boat	1,200.00	0.00	1,200.00	0.00	670.04	670.04	529.96
01-03-00-00330-30-60341	Office Supplies	2,100.00	0.00	2,100.00	0.00	471.65	471.65	1,628.35
01-03-00-00330-30-60342	Uniform & Clothing	20,000.00	0.00	20,000.00	0.00	13,000.00	13,000.00	7,000.00
01-03-00-00330-30-60346	Technical Supplies	4,000.00	0.00	4,000.00	0.00	304.26	304.26	3,695.74
01-03-00-00330-70-60759	New Equipment	3,000.00	0.00	3,000.00	0.00	1,278.00	1,278.00	1,722.00
01-03-00-00330-70-60761	Technical Equipment	2,000.00	0.00	2,000.00	0.00	565.00	565.00	1,435.00
	DEPARTMENT TOTAL	1,412,512.00	0.00	1,412,512.00	0.00	224,955.43	224,955.43	1,187,556.57
00331 - POLICE SPECIAL DUTY								
01-03-00-00331-10-50114	Special Duty	20,000.00	0.00	20,000.00	0.00	1,374.45	1,374.45	18,625.55
01-03-00-00331-10-50119	Private Duty	0.00	0.00	0.00	0.00	100,383.36	100,383.36	(100,383.36)
	DEPARTMENT TOTAL	20,000.00	0.00	20,000.00	0.00	101,757.81	101,757.81	(81,757.81)
00333 - POLICE DRUG ABUSE RESIST ED								
01-03-00-00333-20-60250	Contracted Services	1,500.00	0.00	1,500.00	0.00	729.13	729.13	770.87
	DEPARTMENT TOTAL	1,500.00	0.00	1,500.00	0.00	729.13	729.13	770.87
00340 - ANIMAL CONTROL OFFICER								
01-03-00-00340-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00340-10-50103	Part Time	86,628.00	0.00	86,628.00	0.00	42,020.14	42,020.14	44,607.86
01-03-00-00340-10-50110	Other Benefits	450.00	0.00	450.00	0.00	450.00	450.00	0.00
01-03-00-00340-20-60221	Advertising Printing Forms	200.00	0.00	200.00	0.00	78.93	78.93	121.07
01-03-00-00340-20-60222	Dues & Subscriptions	60.00	0.00	60.00	0.00	20.90	20.90	39.10
01-03-00-00340-20-60234	Professional Development	400.00	0.00	400.00	0.00	0.00	0.00	400.00
01-03-00-00340-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00340-20-60242	Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00340-20-60250	Contracted Services	2,800.00	0.00	2,800.00	0.00	535.24	535.24	2,264.76
01-03-00-00340-20-60251	State of Connecticut	8,200.00	0.00	8,200.00	0.00	0.00	0.00	8,200.00
01-03-00-00340-20-60254	St of Ct Surcharge	5,800.00	0.00	5,800.00	0.00	0.00	0.00	5,800.00
01-03-00-00340-20-60256	St of Ct-Animal Adoption	400.00	0.00	400.00	0.00	0.00	0.00	400.00
01-03-00-00340-20-60272	Repairs & Mnt Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00340-20-60273	Motor Vehicle Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00340-20-60285	Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00340-20-60288	Dog Damage	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-03-00-00340-30-60341	Office Supplies	350.00	0.00	350.00	0.00	1.25	1.25	348.75
01-03-00-00340-30-60342	Uniform & Clothing	800.00	0.00	800.00	0.00	1.25	1.25	798.75
01-03-00-00340-30-60346	Technical Supplies	200.00	0.00	200.00	0.00	0.00	0.00	200.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-03-00-00340-30-60347	Animal Microchip	250.00	0.00	250.00	0.00	0.00	0.00	250.00
01-03-00-00340-30-60362	Dog Food	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-03-00-00340-70-60759	New Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	107,138.00	0.00	107,138.00	0.00	43,107.71	43,107.71	64,030.29
00350 - EMERGENCY MANAGEMENT								
01-03-00-00350-10-50103	Part Time	45,285.00	1,012.00	46,297.00	0.00	23,148.16	23,148.16	23,148.84
01-03-00-00350-20-60221	Advertising Printing Forms	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-03-00-00350-20-60222	Dues & Subscriptions	400.00	0.00	400.00	0.00	0.00	0.00	400.00
01-03-00-00350-20-60223	Travel	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-03-00-00350-20-60233	Education	350.00	0.00	350.00	0.00	0.00	0.00	350.00
01-03-00-00350-20-60234	Professional Development	500.00	0.00	500.00	0.00	25.00	25.00	475.00
01-03-00-00350-20-60240	Telephone	2,300.00	0.00	2,300.00	0.00	798.69	798.69	1,501.31
01-03-00-00350-20-60250	Contracted Services	3,440.00	0.00	3,440.00	0.00	3,591.00	3,591.00	(151.00)
01-03-00-00350-20-60271	Repairs & Mnt Equipment	250.00	0.00	250.00	0.00	0.00	0.00	250.00
01-03-00-00350-20-60273	Motor Vehicle Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00350-30-60341	Office Supplies	350.00	0.00	350.00	0.00	34.92	34.92	315.08
01-03-00-00350-30-60342	Uniforms & Clothing	450.00	0.00	450.00	0.00	0.00	0.00	450.00
01-03-00-00350-30-60346	Technical Supplies	500.00	0.00	500.00	0.00	188.00	188.00	312.00
01-03-00-00350-30-60349	Food and Meals	500.00	0.00	500.00	0.00	109.60	109.60	390.40
01-03-00-00350-70-60761	Technical Equipment	3,200.00	0.00	3,200.00	0.00	2,745.36	2,745.36	454.64
01-03-00-00350-70-60765	Office Equipment	150.00	0.00	150.00	0.00	0.00	0.00	150.00
	DEPARTMENT TOTAL	57,875.00	1,012.00	58,887.00	0.00	30,640.73	30,640.73	28,246.27
00360 - BUILDING DEPT.								
01-03-00-00360-10-50101	Full Time	144,440.00	2,325.00	146,765.00	0.00	73,386.05	73,386.05	73,378.95
01-03-00-00360-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-10-50103	Part Time	2,400.00	0.00	2,400.00	0.00	0.00	0.00	2,400.00
01-03-00-00360-10-50110	Other Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-20-60222	Dues & Subscriptions	180.00	0.00	180.00	0.00	145.00	145.00	35.00
01-03-00-00360-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-20-60234	Professional Development	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00
01-03-00-00360-20-60250	Contracted Services	8,400.00	0.00	8,400.00	0.00	2,345.59	2,345.59	6,054.41
01-03-00-00360-20-60254	St of Ct Surcharges	5,800.00	0.00	5,800.00	0.00	1,021.29	1,021.29	4,778.71
01-03-00-00360-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-20-60273	Motor Vehicle Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-30-60341	Office Supplies	500.00	0.00	500.00	0.00	188.69	188.69	311.31
01-03-00-00360-30-60346	Technical Supplies	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-03-00-00360-30-60375	OSHA Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00360-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	164,220.00	2,325.00	166,545.00	0.00	77,086.62	77,086.62	89,458.38
00370 - E.VOLUNTEER AMBULANCE								
01-03-00-00370-10-50101	Full Time	101,919.00	0.00	101,919.00	0.00	73,576.91	73,576.91	28,342.09
01-03-00-00370-10-50102	Overtime	2,261.00	0.00	2,261.00	0.00	0.00	0.00	2,261.00
01-03-00-00370-10-50103	Part Time	130,000.00	0.00	130,000.00	0.00	118,954.24	118,954.24	11,045.76
01-03-00-00370-10-50110	Other Benefits	350.00	0.00	350.00	0.00	350.00	350.00	0.00
01-03-00-00370-10-50115	Custodians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60221	Advertising Printing Forms	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
01-03-00-00370-20-60222	Dues & Subscriptions	1,000.00	0.00	1,000.00	0.00	400.00	400.00	600.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-03-00-00370-20-60223	Travel	1,000.00	0.00	1,000.00	0.00	67.66	67.66	932.34
01-03-00-00370-20-60230	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60232	Postage	600.00	0.00	600.00	0.00	18.94	18.94	581.06
01-03-00-00370-20-60233	Education	8,000.00	0.00	8,000.00	0.00	54.50	54.50	7,945.50
01-03-00-00370-20-60234	Professional Development	9,000.00	0.00	9,000.00	0.00	452.68	452.68	8,547.32
01-03-00-00370-20-60240	Telephone	1,000.00	0.00	1,000.00	0.00	583.13	583.13	416.87
01-03-00-00370-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60242	Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60250	Contracted Services	20,000.00	0.00	20,000.00	0.00	19,058.10	19,058.10	941.90
01-03-00-00370-20-60271	Repairs & Mnt Equipment	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-03-00-00370-20-60272	Repairs & Mnt Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00370-20-60273	Motor Vehicle Repair	10,000.00	0.00	10,000.00	0.00	2,148.78	2,148.78	7,851.22
01-03-00-00370-20-60274	Repairs & Mnt Radios	2,000.00	0.00	2,000.00	0.00	240.63	240.63	1,759.37
01-03-00-00370-30-60341	Office Supplies	2,500.00	0.00	2,500.00	0.00	1,025.02	1,025.02	1,474.98
01-03-00-00370-30-60342	Uniform & Clothing	5,000.00	0.00	5,000.00	0.00	1,626.03	1,626.03	3,373.97
01-03-00-00370-30-60345	Medical Supplies	35,000.00	0.00	35,000.00	0.00	8,729.41	8,729.41	26,270.59
01-03-00-00370-30-60346	Technical Supplies	6,000.00	0.00	6,000.00	0.00	4,256.80	4,256.80	1,743.20
01-03-00-00370-70-60761	Technical Equipment	4,000.00	0.00	4,000.00	0.00	1,568.64	1,568.64	2,431.36
01-03-00-00370-70-60766	Building Equipment-Gas-Heat	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	344,130.00	0.00	344,130.00	0.00	233,111.47	233,111.47	111,018.53
00375 - EMERGENCY SERVICES INCENTIVE PROGRAM(ESIP)								
01-03-00-00375-10-50103	Part Time	0.00	0.00	0.00	0.00	1,027.78	1,027.78	(1,027.78)
01-03-00-00375-10-50106	Center Fire Dept ESIP Pay	75,000.00	0.00	75,000.00	0.00	21,221.50	21,221.50	53,778.50
01-03-00-00375-10-50107	Crystal Lake Fire Dept ESIP Pay	38,000.00	0.00	38,000.00	0.00	7,056.09	7,056.09	30,943.91
01-03-00-00375-10-50108	EVAC ESIP Pay	32,000.00	0.00	32,000.00	0.00	6,069.25	6,069.25	25,930.75
	DEPARTMENT TOTAL	145,000.00	0.00	145,000.00	0.00	35,374.62	35,374.62	109,625.38
00376 - ADHOC EMERGENCY SERVICES COMMITTEE								
01-03-00-00376-10-50103	Part Time	1.00	0.00	1.00	0.00	0.00	0.00	1.00
01-03-00-00376-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00376-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00376-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
00377 -PREEMPTION SERVICE TOWNWIDE								
01-03-00-00377-20-60250	Contracted Services	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
00380 - PUBLIC SAFETY								
01-03-00-00380-10-50103	Part Time	1.00	0.00	1.00	0.00	0.00	0.00	1.00
01-03-00-00380-20-60221	Advertising Printing Forms	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00380-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00380-30-60341	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
00391 - FIRE MARSHALL								
01-03-00-00391-10-50101	Full Time	63,700.00	1,601.00	65,301.00	0.00	34,319.94	34,319.94	30,981.06

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-03-00-00391-10-50103	Part Time	121,313.00	1,209.00	122,522.00	0.00	50,500.60	50,500.60	72,021.40
01-03-00-00391-10-50110	Other Benefits	250.00	0.00	250.00	0.00	250.00	250.00	0.00
01-03-00-00391-20-60221	Advertising Printing Forms	200.00	0.00	200.00	0.00	0.00	0.00	200.00
01-03-00-00391-20-60222	Dues & Subscriptions	400.00	0.00	400.00	0.00	0.00	0.00	400.00
01-03-00-00391-20-60223	Travel	50.00	0.00	50.00	0.00	0.00	0.00	50.00
01-03-00-00391-20-60233	Education	2,900.00	0.00	2,900.00	0.00	120.00	120.00	2,780.00
01-03-00-00391-20-60234	Professional Development	600.00	0.00	600.00	0.00	(756.00)	(756.00)	1,356.00
01-03-00-00391-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-00391-20-60250	Contracted Services	1,800.00	0.00	1,800.00	0.00	3,256.00	3,256.00	(1,456.00)
01-03-00-00391-20-60271	Repairs & Mnt Equipment	400.00	0.00	400.00	0.00	(20.99)	(20.99)	420.99
01-03-00-00391-30-60341	Office Supplies	1,200.00	0.00	1,200.00	0.00	203.77	203.77	996.23
01-03-00-00391-30-60342	Uniform & Clothing	800.00	0.00	800.00	0.00	1,119.95	1,119.95	(319.95)
01-03-00-00391-30-60346	Technical Supplies	1,500.00	0.00	1,500.00	0.00	2,486.02	2,486.02	(986.02)
01-03-00-00391-70-60759	Vehicle Used	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL		195,113.00	2,810.00	197,923.00	0.00	91,479.29	91,479.29	106,443.71
Grand Total-Public Safety-300		3,176,616.00	6,147.00	3,182,763.00	0.00	1,139,951.58	1,139,951.58	2,042,811.42

00410 - GENERAL TOWN ROADS

01-04-00-00410-10-50101	Full Time	1,666,896.00	2,374.00	1,669,270.00	0.00	805,755.02	805,755.02	863,514.98
01-04-00-00410-10-50102	Overtime	167,000.00	0.00	167,000.00	0.00	45,955.65	45,955.65	121,044.35
01-04-00-00410-10-50103	Part Time	25,000.00	0.00	25,000.00	0.00	4,115.36	4,115.36	20,884.64
01-04-00-00410-10-50110	Other Benefits	9,050.00	0.00	9,050.00	0.00	13,700.00	13,700.00	(4,650.00)
01-04-00-00410-10-50150	Salary Adjustment	10,000.00	0.00	10,000.00	0.00	1,655.65	1,655.65	8,344.35
01-04-00-00410-20-60221	Advertising Printing Forms	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-04-00-00410-20-60222	Dues & Subscriptions	1,700.00	0.00	1,700.00	0.00	1,020.00	1,020.00	680.00
01-04-00-00410-20-60230	Equipment Rental	7,000.00	0.00	7,000.00	0.00	6,875.28	6,875.28	124.72
01-04-00-00410-20-60234	Professional Development	6,000.00	0.00	6,000.00	0.00	3,820.00	3,820.00	2,180.00
01-04-00-00410-20-60250	Contracted Services	65,252.00	0.00	65,252.00	0.00	34,626.14	34,626.14	30,625.86
01-04-00-00410-20-60260	Contract Work	10,000.00	0.00	10,000.00	0.00	4,383.63	4,383.63	5,616.37
01-04-00-00410-20-60261	Crystal Lake Cemeteries	6,500.00	0.00	6,500.00	0.00	3,800.00	3,800.00	2,700.00
01-04-00-00410-30-60341	Office Supplies	2,000.00	0.00	2,000.00	0.00	1,265.80	1,265.80	734.20
01-04-00-00410-30-60342	Uniform & Clothing	8,800.00	0.00	8,800.00	0.00	405.00	405.00	8,395.00
01-04-00-00410-30-60343	Construct Mnt Materials	21,000.00	0.00	21,000.00	0.00	8,097.41	8,097.41	12,902.59
01-04-00-00410-30-60346	Technical Supplies	10,000.00	0.00	10,000.00	0.00	4,034.32	4,034.32	5,965.68
01-04-00-00410-30-60356	Tree Warden	35,000.00	0.00	35,000.00	0.00	22,009.50	22,009.50	12,990.50
DEPARTMENT TOTAL		2,051,298.00	2,374.00	2,053,672.00	0.00	961,518.76	961,518.76	1,092,153.24

00415 - NEW EQUIPMENT

01-04-00-00415-70-60759	New Equipment	28,000.00	0.00	28,000.00	0.00	20,009.61	20,009.61	7,990.39
DEPARTMENT TOTAL		28,000.00	0.00	28,000.00	0.00	20,009.61	20,009.61	7,990.39

00420 - EQUIPMENT MAINTENANCE

01-04-00-00420-20-60273	Motor Vehicle Repairs	120,000.00	0.00	120,000.00	0.00	43,715.13	43,715.13	76,284.87
01-04-00-00420-30-60350	Gasoline	53,100.00	0.00	53,100.00	0.00	19,903.21	19,903.21	33,196.79
01-04-00-00420-30-60351	Diesel	55,000.00	0.00	55,000.00	0.00	20,687.95	20,687.95	34,312.05
01-04-00-00420-70-60759	New Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00420-70-60766	Replmnt Gas/Diesel Pumps	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT TOTAL		228,100.00	0.00	228,100.00	0.00	84,306.29	84,306.29	143,793.71

00425 - TOWN GARAGE MAINTENANCE

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01-04-00-00425-20-60240	Telephone	7,000.00	0.00	7,000.00	0.00	2,507.39	2,507.39	4,492.61
01-04-00-00425-20-60241	Electricity	22,000.00	0.00	22,000.00	0.00	11,054.16	11,054.16	10,945.84
01-04-00-00425-20-60243	Water	1,500.00	0.00	1,500.00	0.00	356.09	356.09	1,143.91
01-04-00-00425-20-60244	Heating Fuel	11,000.00	0.00	11,000.00	0.00	3,414.50	3,414.50	7,585.50
01-04-00-00425-20-60250	Cotracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00425-20-60270	Repairs & Mnt Construction	33,000.00	0.00	33,000.00	0.00	21,653.91	21,653.91	11,346.09
	DEPARTMENT TOTAL	74,500.00	0.00	74,500.00	0.00	38,986.05	38,986.05	35,513.95
00430 - STREET SIGNS								
01-04-00-00430-30-60346	Technical Supplies	17,500.00	0.00	17,500.00	0.00	3,597.42	3,597.42	13,902.58
	DEPARTMENT TOTAL	17,500.00	0.00	17,500.00	0.00	3,597.42	3,597.42	13,902.58
00435 - GROUNDS MAINTENANCE-BOE/PARKS								
01-04-00-00435-20-60241	Electricity	15,000.00	0.00	15,000.00	0.00	6,113.62	6,113.62	8,886.38
01-04-00-00435-30-60360	Recreation Mnt Supplies	92,732.00	0.00	92,732.00	0.00	37,720.45	37,720.45	55,011.55
01-04-00-00435-90-60900	Townwide Maintenance Program	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
	DEPARTMENT TOTAL	117,732.00	0.00	117,732.00	0.00	43,834.07	43,834.07	73,897.93
00439 - TOWN ROAD AID-WINTER								
01-04-00-00439-20-60281	Winter Budget	215,000.00	0.00	215,000.00	0.00	20,232.50	20,232.50	194,767.50
	DEPARTMENT TOTAL	215,000.00	0.00	215,000.00	0.00	20,232.50	20,232.50	194,767.50
00440 - TOWN ROAD AID-MATERIALS								
01-04-00-00440-20-60282	Construction	275,000.00	0.00	275,000.00	0.00	135,534.96	135,534.96	139,465.04
	DEPARTMENT TOTAL	275,000.00	0.00	275,000.00	0.00	135,534.96	135,534.96	139,465.04
00450 - SANITARY LANDFILL								
01-04-00-00450-20-60250	Contracted Services	518,400.00	0.00	518,400.00	0.00	214,323.45	214,323.45	304,076.55
	DEPARTMENT TOTAL	518,400.00	0.00	518,400.00	0.00	214,323.45	214,323.45	304,076.55
00451 - MUN-SOLID/BULKY WASTE CURB								
01-04-00-00451-20-60250	Contracted Services	0.00	0.00	0.00	0.00	260,005.11	260,005.11	(260,005.11)
	DEPARTMENT TOTAL	0.00	0.00	0.00	0.00	260,005.11	260,005.11	(260,005.11)
00455 - SANITARY RECYCLING								
01-04-00-00455-20-60250	Contracted Services	377,200.00	0.00	377,200.00	0.00	164,220.98	164,220.98	212,979.02
	DEPARTMENT TOTAL	377,200.00	0.00	377,200.00	0.00	164,220.98	164,220.98	212,979.02
00456 - HOUSEHOLD HAZARDOUS WASTE								
01-04-00-00456-20-60250	Contracted Services	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
	DEPARTMENT TOTAL	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
00460 - WPCA MAINTENANCE-HOCKANUM								
01-04-00-00460-10-50101	Full Time	132,983.00	0.00	132,983.00	0.00	63,750.11	63,750.11	69,232.89
01-04-00-00460-10-50102	Overtime	4,000.00	0.00	4,000.00	0.00	6,511.68	6,511.68	(2,511.68)
01-04-00-00460-20-60273	Motor Vehicle Repairs	1,000.00	0.00	1,000.00	0.00	208.32	208.32	791.68

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01-04-00-00460-30-60354	Equipment Parts	30,000.00	0.00	30,000.00	0.00	14,951.60	14,951.60	15,048.40
01-04-00-00460-70-60758	Vernon Pump Station	25,000.00	0.00	25,000.00	0.00	3,135.00	3,135.00	21,865.00
01-04-00-00460-70-60759	New Equipment	11,000.00	0.00	11,000.00	0.00	0.00	0.00	11,000.00
01-04-00-00460-70-60760	Repairs to WPCA System	22,000.00	0.00	22,000.00	0.00	10,565.10	10,565.10	11,434.90
01-04-00-00460-70-60762	Training-Labor & Physicals	5,000.00	0.00	5,000.00	0.00	600.00	600.00	4,400.00
	DEPARTMENT TOTAL	230,983.00	0.00	230,983.00	0.00	99,721.81	99,721.81	131,261.19
00461 - WPCA MAINTENANCE-CRYSTAL LAKE								
01-04-00-00461-10-50101	Full Time	19,615.00	0.00	19,615.00	0.00	0.00	0.00	19,615.00
01-04-00-00461-10-50102	Overtime	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00
01-04-00-00461-20-60273	Motor Vehicle Repairs	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-04-00-00461-30-60354	Equipment Parts	20,000.00	0.00	20,000.00	0.00	4,980.60	4,980.60	15,019.40
01-04-00-00461-70-60759	New Equipment	8,000.00	0.00	8,000.00	0.00	5,335.00	5,335.00	2,665.00
01-04-00-00461-70-60760	Repairs to WPCA System	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
01-04-00-00461-70-60762	Training-Labor & Physicals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	57,615.00	0.00	57,615.00	0.00	16,315.60	16,315.60	41,299.40
00465 - WPCA-ADMIN-HOCKANUM								
01-04-00-00465-10-50101	FULL TIME-DPW MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-10-50103	PART TIME	0.00	0.00	0.00	0.00	635.00	635.00	(635.00)
01-04-00-00465-10-50105	ADMIN SALARY	29,839.00	0.00	29,839.00	0.00	0.00	0.00	29,839.00
01-04-00-00465-10-50135	DPW LATERALS PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60221	ADVERTISING PRINTING FORMS	1,500.00	0.00	1,500.00	0.00	664.23	664.23	835.77
01-04-00-00465-20-60222	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60223	TRAVEL	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-04-00-00465-20-60230	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60232	POSTAGE	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-04-00-00465-20-60234	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60240	TELEPHONE	2,500.00	0.00	2,500.00	0.00	1,042.68	1,042.68	1,457.32
01-04-00-00465-20-60241	ELECTRICITY	39,000.00	0.00	39,000.00	0.00	9,790.87	9,790.87	29,209.13
01-04-00-00465-20-60243	WATER	650.00	0.00	650.00	0.00	146.37	146.37	503.63
01-04-00-00465-20-60250	CONTRACTED SERVICES	9,000.00	0.00	9,000.00	0.00	4,618.63	4,618.63	4,381.37
01-04-00-00465-20-60252	CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60271	REPAIRS MNT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60287	WPCA/DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60290	LEGAL	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
01-04-00-00465-20-60291	LEGAL-DEVELOPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60292	ENGINEERS	75,000.00	0.00	75,000.00	0.00	16,890.71	16,890.71	58,109.29
01-04-00-00465-20-60293	ENGINEERS-DEVELOPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60294	TOWN OF VERNON	1,200,000.00	0.00	1,200,000.00	0.00	789,890.50	789,890.50	410,109.50
01-04-00-00465-20-60295	WPCA-VERNON-MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60296	TOWN ADMIN CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-20-60298	DEVELOPER CONNECTION REIMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-30-60305	DEPRECIATION	50,000.00	0.00	50,000.00	0.00	0.00	0.00	50,000.00
01-04-00-00465-30-60341	OFFICE SUPPLIES	1,500.00	0.00	1,500.00	0.00	31.99	31.99	1,468.01
01-04-00-00465-30-60354	MATERIAL & EQUIPMENT PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60751	CAPITAL OUTLAY ASST SEWER	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
01-04-00-00465-70-60753	WEST RD SEWER RECONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60754	MOUNTAIN ROAD SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60756	UPPER BUTCHER ROAD SEWER EXTEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60759	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60763	FACILITIES PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60772	ORCHARD STREET SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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01-04-00-00465-70-60773	ELL AVE-HIGH TURKEY SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60776	SENIOR CENTER SEWER PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60777	ELL AVE SEWER EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60778	MAIN STREET SEWER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-70-60780	MCKNIGHT HUGHES LEWIS CIRCLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00465-00-60865	VERNON DEBT PAYMENT	783,355.00	0.00	783,355.00	0.00	0.00	0.00	783,355.00
	DEPARTMENT TOTAL	2,228,844.00	0.00	2,228,844.00	0.00	823,710.98	823,710.98	1,405,133.02
00466 - WPCA-ADMIN-CRYSTAL LAKE								
01-04-00-00466-10-50101	FULL TIME-DPW MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-10-50103	PART TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-10-50105	ADMIN SALARY	4,400.00	0.00	4,400.00	0.00	0.00	0.00	4,400.00
01-04-00-00466-10-50135	DPW LATERALS PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-20-60221	ADVERTISING PRINTING FORMS	250.00	0.00	250.00	0.00	0.00	0.00	250.00
01-04-00-00466-20-60222	DUES & SUBSCRIPTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-20-60223	TRAVEL	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-04-00-00466-20-60232	POSTAGE	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-04-00-00466-20-60234	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-20-60240	TELEPHONE	500.00	0.00	500.00	0.00	308.12	308.12	191.88
01-04-00-00466-20-60241	ELECTRICITY	20,000.00	0.00	20,000.00	0.00	3,478.28	3,478.28	16,521.72
01-04-00-00466-20-60250	CONTRACTED SERVICES	5,500.00	0.00	5,500.00	0.00	0.00	0.00	5,500.00
01-04-00-00466-20-60252	CONSULTANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-20-60289	TOWN OF STAFFORD	85,000.00	0.00	85,000.00	0.00	17,352.84	17,352.84	67,647.16
01-04-00-00466-20-60290	LEGAL	5,000.00	0.00	5,000.00	0.00	100.00	100.00	4,900.00
01-04-00-00466-20-60291	LEGAL-DEVELOPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-20-60292	ENGINEERS	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
01-04-00-00466-20-60293	ENGINEERS-DEVELOPERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-20-60296	TOWN ADMIN CHARGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-30-60305	DEPRECIATION	15,000.00	0.00	15,000.00	0.00	0.00	0.00	15,000.00
01-04-00-00466-30-60341	OFFICE SUPPLIES	250.00	0.00	250.00	0.00	0.00	0.00	250.00
01-04-00-00466-30-60354	MATERIAL & EQUIPMENT PARTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-70-60751	CAPITAL OUTLAY-SEWERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-70-60752	STAFFORD ROAD SEWER EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-00466-70-60779	WEST RD/STAFFORD RD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	152,400.00	0.00	152,400.00	0.00	21,239.24	21,239.24	131,160.76
00467 - WPCA TRANSFER IN-HOCKANUM								
01-04-00-00467-95-60950	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
00468 - WPCA TRANSFER IN-CRYSTAL LAKE								
01-04-00-00468-95-60950	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	WPCA TOTAL	2,669,842.00	0.00	2,669,842.00	0.00	960,987.63	960,987.63	1,708,854.37
00470 - STREET LIGHTING								
01-04-00-00470-20-60241	Electricity	95,000.00	0.00	95,000.00	0.00	34,455.20	34,455.20	60,544.80
	DEPARTMENT TOTAL	95,000.00	0.00	95,000.00	0.00	34,455.20	34,455.20	60,544.80
00480 - ENGINEER & INSPECTIONS								

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01-04-00-00480-20-60250	Contracted Services	125,000.00	0.00	125,000.00	0.00	48,416.98	48,416.98	76,583.02
	DEPARTMENT TOTAL	125,000.00	0.00	125,000.00	0.00	48,416.98	48,416.98	76,583.02
	TOTAL OF PUBLIC WORKS-400	6,807,572.00	2,374.00	6,809,946.00	0.00	2,990,429.01	2,990,429.01	3,819,516.99
00510 ADMINISTRATION								
01-05-00-00510-10-50101	Full Time	226,095.00	3,969.00	230,064.00	0.00	84,008.29	84,008.29	146,055.71
01-05-00-00510-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-10-50103	Part Time	24,386.00	0.00	24,386.00	0.00	11,305.25	11,305.25	13,080.75
01-05-00-00510-10-50110	Other Benefits	550.00	0.00	550.00	0.00	450.00	450.00	100.00
01-05-00-00510-20-60221	Advertising Printing Forms	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-05-00-00510-20-60222	Dues & Subscriptions	450.00	0.00	450.00	0.00	0.00	0.00	450.00
01-05-00-00510-20-60223	Travel	150.00	0.00	150.00	0.00	0.00	0.00	150.00
01-05-00-00510-20-60232	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-20-60233	Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-20-60234	Professional Development	600.00	0.00	600.00	0.00	355.00	355.00	245.00
01-05-00-00510-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-20-60271	Repairs & Mnt Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
01-05-00-00510-20-60273	Motor Vehicle Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-20-60278	Vandalism Repair	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-05-00-00510-20-60299	Refunds	500.00	0.00	500.00	0.00	90.00	90.00	410.00
01-05-00-00510-30-60341	Office Supplies	975.00	0.00	975.00	0.00	396.23	396.23	578.77
01-05-00-00510-30-60346	Technical Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00510-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	256,506.00	3,969.00	260,475.00	0.00	96,604.77	96,604.77	163,870.23
00511 TOWNWIDE MAINTENANCE								
01-05-00-00511-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00511-20-60243	Water	700.00	0.00	700.00	0.00	272.69	272.69	427.31
01-05-00-00511-30-60346	Technical Support	200.00	0.00	200.00	0.00	0.00	0.00	200.00
01-05-00-00511-90-60900	Townwide Maintenance	1,700.00	0.00	1,700.00	0.00	68.99	68.99	1,631.01
	DEPARTMENT TOTAL	2,600.00	0.00	2,600.00	0.00	341.68	341.68	2,258.32
00 512 SUMMER PLAY GROUNDS								
01-05-00-00512-10-50103	Part Time	43,272.00	0.00	43,272.00	0.00	31,822.16	31,822.16	11,449.84
01-05-00-00512-10-50115	Custodians	100.00	0.00	100.00	0.00	0.00	0.00	100.00
01-05-00-00512-20-60250	Contracted Services	700.00	0.00	700.00	0.00	0.00	0.00	700.00
01-05-00-00512-30-60346	Technical Supplies	2,520.00	0.00	2,520.00	0.00	22.39	22.39	2,497.61
	DEPARTMENT TOTAL	46,592.00	0.00	46,592.00	0.00	31,844.55	31,844.55	14,747.45
00513 WATER FRONT								
01-05-00-00513-10-50103	Part Time	40,731.00	0.00	40,731.00	0.00	41,512.38	41,512.38	(781.38)
01-05-00-00513-10-50115	Custodians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00513-20-60250	Contracted Services	700.00	0.00	700.00	0.00	0.00	0.00	700.00
01-05-00-00513-30-60346	Technical Supplies	1,500.00	0.00	1,500.00	0.00	164.87	164.87	1,335.13
	DEPARTMENT TOTAL	42,931.00	0.00	42,931.00	0.00	41,677.25	41,677.25	1,253.75
00514 RECREATION PROGRAMS								
01-05-00-00514-10-50103	Part Time	82,217.00	0.00	82,217.00	0.00	10,876.40	10,876.40	71,340.60

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01-05-00-00514-10-50115	Custodians	17,000.00	0.00	17,000.00	0.00	0.00	0.00	17,000.00
01-05-00-00514-20-60232	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00514-20-60250	Contracted Services	10,975.00	0.00	10,975.00	0.00	1,379.00	1,379.00	9,596.00
01-05-00-00514-30-60346	Technical Supplies	10,862.00	0.00	10,862.00	0.00	2,781.12	2,781.12	8,080.88
	DEPARTMENT TOTAL	121,054.00	0.00	121,054.00	0.00	15,036.52	15,036.52	106,017.48
00536 MINI-PROGRAMS								
01-05-00-00536-10-50103	Part Time	20,000.00	0.00	20,000.00	0.00	1,267.50	1,267.50	18,732.50
01-05-00-00536-10-50115	Custodians	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-05-00-00536-20-60250	Contracted Services	15,000.00	0.00	15,000.00	0.00	4,538.48	4,538.48	10,461.52
01-05-00-00536-30-60346	Technical Supplies	14,000.00	0.00	14,000.00	0.00	877.96	877.96	13,122.04
01-05-00-00536-30-60349	Food & Meals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	50,000.00	0.00	50,000.00	0.00	6,683.94	6,683.94	43,316.06
00 539 PARKS RECREATION EQUIPMENT								
01-05-00-00539-30-60346	Technical Supplies	500.00	0.00	500.00	0.00	0.00	0.00	500.00
	DEPARTMENT TOTAL	500.00	0.00	500.00	0.00	0.00	0.00	500.00
00540 TEEN CENTER ACTIVITIES								
01-05-00-00540-10-50103	Part Time	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-05-00-00540-10-50115	Custodians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-00-00540-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	500.00	0.00	500.00	0.00	0.00	0.00	500.00
	TOTAL PARKS/RECR-540	520,683.00	3,969.00	524,652.00	0.00	192,188.71	192,188.71	332,463.29
00585 CRYSTAL LAKE WATER MONITOR								
01-05-00-00585-20-60250	Contracted Services	40,000.00	0.00	40,000.00	0.00	32,255.56	32,255.56	7,744.44
01-05-00-00585-70-60761	Technical Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	40,000.00	0.00	40,000.00	0.00	32,255.56	32,255.56	7,744.44
	GRAND TOTAL RECREATION-500	560,683.00	3,969.00	564,652.00	0.00	224,444.27	224,444.27	340,207.73
00610 HALL MEMORIAL LIBRARY								
01-06-00-00610-10-50101	Full Time	297,110.00	0.00	297,110.00	0.00	142,848.28	142,848.28	154,261.72
01-06-00-00610-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-10-50103	Part Time	267,793.00	0.00	267,793.00	0.00	121,762.73	121,762.73	146,030.27
01-06-00-00610-10-50110	Other Benefits	2,200.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
01-06-00-00610-10-50115	Custodians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-10-50150	Salary Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-20-60221	Advertising Printing Forms	375.00	0.00	375.00	0.00	154.74	154.74	220.26
01-06-00-00610-20-60222	Dues & Subscriptions	1,400.00	0.00	1,400.00	0.00	1,148.00	1,148.00	252.00
01-06-00-00610-20-60223	Travel	700.00	0.00	700.00	0.00	0.00	0.00	700.00
01-06-00-00610-20-60232	Postage	250.00	0.00	250.00	0.00	194.00	194.00	56.00
01-06-00-00610-20-60234	Professional Development	1,000.00	0.00	1,000.00	0.00	10.00	10.00	990.00
01-06-00-00610-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-20-60250	Contracted Services	40,000.00	0.00	40,000.00	0.00	37,318.67	37,318.67	2,681.33
01-06-00-00610-20-60271	Repairs & Mnt Equipment	1,000.00	0.00	1,000.00	0.00	173.47	173.47	826.53
01-06-00-00610-20-60272	Repairs & Mnt Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-06-00-00610-20-60275	Computer Main/Upgrades	8,000.00	0.00	8,000.00	0.00	0.00	0.00	8,000.00
01-06-00-00610-30-60301	Programs	10,000.00	0.00	10,000.00	0.00	3,635.94	3,635.94	6,364.06
01-06-00-00610-30-60302	Administrative Expenses	250.00	0.00	250.00	0.00	0.00	0.00	250.00
01-06-00-00610-30-60341	Office Supplies	5,000.00	0.00	5,000.00	0.00	2,271.62	2,271.62	2,728.38
01-06-00-00610-30-60343	Construction & Mnt Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-30-60370	Books, Periodicals, & AV Materials	72,000.00	0.00	72,000.00	0.00	44,785.49	44,785.49	27,214.51
01-06-00-00610-70-60765	Office Equipment	3,400.00	0.00	3,400.00	0.00	1,953.80	1,953.80	1,446.20
01-06-00-00610-90-60900	Townwide Maintenance Pgm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-06-00-00610-95-60950	Reimbursement	(35,000.00)	0.00	(35,000.00)	0.00	0.00	0.00	(35,000.00)
	EXPENDITURE TOTAL	675,478.00	0.00	675,478.00	0.00	358,456.74	358,456.74	317,021.26
	Grand Total-600	675,478.00	0.00	675,478.00	0.00	358,456.74	358,456.74	317,021.26
00714 NUTMEG BIG BROTHERS BIG SISTERS								
01-07-00-00714-20-60250	Contracted Services	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00
	DEPARTMENT TOTAL	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00	0.00
00716 CORNERSTONE FOUNDATION INC								
01-07-00-00716-20-60250	Contracted Services	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
	DEPARTMENT TOTAL	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
00720 CONN LEGAL SERVICES								
01-07-00-00720-20-60250	Contracted Services	2,200.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
	DEPARTMENT TOTAL	2,200.00	0.00	2,200.00	0.00	2,200.00	2,200.00	0.00
00 725 YWCA/SACS								
01-07-00-00725-20-60250	Contracted Services	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
	DEPARTMENT TOTAL	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
00 726 NC REG MENTAL HEALTH BOARD								
01-07-00-00726-20-60250	Contracted Services	1,092.00	0.00	1,092.00	0.00	1,092.00	1,092.00	0.00
	DEPARTMENT TOTAL	1,092.00	0.00	1,092.00	0.00	1,092.00	1,092.00	0.00
00731 KIDSSAFE CT								
01-07-00-00731-20-60250	Contracted Services	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
	DEPARTMENT TOTAL	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
00740 HOCKANUM VALLEY COMMUNITY COUNCIL								
01-07-00-00740-20-60250	Contracted Services	35,000.00	0.00	35,000.00	0.00	17,500.00	17,500.00	17,500.00
	DEPARTMENT TOTAL	35,000.00	0.00	35,000.00	0.00	17,500.00	17,500.00	17,500.00
00745 YOUTH ACTIVITY PROGRAMS								
01-07-00-00745-10-50101	Full Time	125,811.00	1,855.00	127,666.00	0.00	63,833.77	63,833.77	63,832.23
01-07-00-00745-10-50103	Part Time	51,344.00	0.00	51,344.00	0.00	22,496.94	22,496.94	28,847.06
01-07-00-00745-10-50104	Seasonal	36,309.00	0.00	36,309.00	0.00	8,386.05	8,386.05	27,922.95
01-07-00-00745-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00745-30-60346	Program Materials & Supplies	5,000.00	0.00	5,000.00	0.00	858.97	858.97	4,141.03
	DEPARTMENT TOTAL	218,464.00	1,855.00	220,319.00	0.00	95,575.73	95,575.73	124,743.27

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
00746 HARTFORD INTERVAL HOUSE								
01-07-00-00746-20-60250	Contracted Services	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
	DEPARTMENT TOTAL	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
00750 HUMAN SERVICES								
01-07-00-00750-10-50101	Full Time	174,271.00	2,261.00	176,532.00	0.00	97,911.36	97,911.36	78,620.64
01-07-00-00750-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00750-10-50103	Part Time	6,319.00	0.00	6,319.00	0.00	2,642.12	2,642.12	3,676.88
01-07-00-00750-10-50110	Other Benefits	250.00	0.00	250.00	0.00	250.00	250.00	0.00
01-07-00-00750-20-60222	Dues & Subscriptions	300.00	0.00	300.00	0.00	0.00	0.00	300.00
01-07-00-00750-20-60223	Travel	150.00	0.00	150.00	0.00	0.00	0.00	150.00
01-07-00-00750-20-60234	Professional Development	500.00	0.00	500.00	0.00	158.85	158.85	341.15
01-07-00-00750-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00750-20-60271	Repairs & Mnt Equipment	200.00	0.00	200.00	0.00	0.00	0.00	200.00
01-07-00-00750-20-60285	Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00750-30-60341	Office Supplies	900.00	0.00	900.00	0.00	786.36	786.36	113.64
01-07-00-00750-40-60408	Non-Reimbursable	14,000.00	0.00	14,000.00	0.00	1,384.34	1,384.34	12,615.66
01-07-00-00750-70-60765	Office Equipment	300.00	0.00	300.00	0.00	328.49	328.49	(28.49)
	DEPARTMENT TOTAL	197,190.00	2,261.00	199,451.00	0.00	103,461.52	103,461.52	95,989.48
00770 HEALTH DISTRICT								
01-07-00-00770-20-60250	Contracted Services	76,117.00	0.00	76,117.00	0.00	38,058.16	38,058.16	38,058.84
	DEPARTMENT TOTAL	76,117.00	0.00	76,117.00	0.00	38,058.16	38,058.16	38,058.84
00 790 MUNICIPAL AGENT								
01-07-00-00790-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00790-20-60250	Contracted Services	2,000.00	0.00	2,000.00	0.00	524.87	524.87	1,475.13
01-07-00-00790-20-60285	Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	2,000.00	0.00	2,000.00	0.00	524.87	524.87	1,475.13
00795 SENIOR CENTER								
01-07-00-00795-10-50101	Full Time	161,898.00	1,763.00	163,661.00	0.00	81,840.10	81,840.10	81,820.90
01-07-00-00795-10-50102	Overtime	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-10-50103	Part Time	66,632.00	0.00	66,632.00	0.00	5,076.82	5,076.82	61,555.18
01-07-00-00795-10-50109	Part Time-Instructors	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-10-50110	Other Benefits	550.00	0.00	550.00	0.00	550.00	550.00	0.00
01-07-00-00795-10-50115	Custodians	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60222	Dues & Subscriptions	250.00	0.00	250.00	0.00	18.70	18.70	231.30
01-07-00-00795-20-60223	Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60234	Professional Development	1,420.00	0.00	1,420.00	0.00	0.00	0.00	1,420.00
01-07-00-00795-20-60240	Telephone	660.00	0.00	660.00	0.00	207.26	207.26	452.74
01-07-00-00795-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60244	Heating	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60250	Contracted Services	17,321.00	0.00	17,321.00	0.00	592.39	592.39	16,728.61
01-07-00-00795-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60272	Repairs & Mnt Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-20-60273	Motor Vehicle Repairs	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-07-00-00795-30-60301	Program	1,000.00	0.00	1,000.00	0.00	3,582.99	3,582.99	(2,582.99)

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		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-07-00-00795-30-60341	Office Supplies	2,000.00	0.00	2,000.00	0.00	292.16	292.16	1,707.84
01-07-00-00795-30-60346	Technical Supplies	3,000.00	0.00	3,000.00	0.00	1,432.09	1,432.09	1,567.91
01-07-00-00795-70-60750	Senior Center Expansion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-70-60759	New Bus	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-07-00-00795-70-60766	Building Equipment	300.00	0.00	300.00	0.00	0.00	0.00	300.00
	DEPARTMENT TOTAL	255,531.00	1,763.00	257,294.00	0.00	93,592.51	93,592.51	163,701.49
	GRAND TOTAL 700	797,694.00	5,879.00	803,573.00	0.00	362,104.79	362,104.79	441,468.21
00810 - TOWN HALL								
01-08-00-00810-20-60230	Equipment Rental	35,000.00	0.00	35,000.00	0.00	13,045.74	13,045.74	21,954.26
01-08-00-00810-20-60232	Postage	35,000.00	0.00	35,000.00	0.00	12,588.44	12,588.44	22,411.56
01-08-00-00810-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-20-60240	Telephone	71,000.00	0.00	71,000.00	0.00	46,145.83	46,145.83	24,854.17
01-08-00-00810-20-60241	Electricity	28,500.00	0.00	28,500.00	0.00	13,394.64	13,394.64	15,105.36
01-08-00-00810-20-60243	Water	1,600.00	0.00	1,600.00	0.00	327.28	327.28	1,272.72
01-08-00-00810-20-60244	Heating Fuel	9,000.00	0.00	9,000.00	0.00	3,694.06	3,694.06	5,305.94
01-08-00-00810-20-60250	Contracted Services	63,013.00	0.00	63,013.00	0.00	24,396.70	24,396.70	38,616.30
01-08-00-00810-20-60272	Repairs & Mnt Building	90,000.00	0.00	90,000.00	0.00	21,345.41	21,345.41	68,654.59
01-08-00-00810-20-60275	Computer Repairs/Updates	136,000.00	0.00	136,000.00	0.00	118,732.80	118,732.80	17,267.20
01-08-00-00810-30-60341	Office Supplies	10,000.00	0.00	10,000.00	0.00	2,946.68	2,946.68	7,053.32
01-08-00-00810-30-60343	Construct Mnt Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-30-60346	Technical Supplies	600.00	0.00	600.00	0.00	139.38	139.38	460.62
01-08-00-00810-70-60759	New Equipment	0.00	0.00	0.00	0.00	937.00	937.00	(937.00)
01-08-00-00810-70-60763	Planning Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-70-60764	Telephone System Replmnt	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-70-60765	Office Equipment	6,000.00	0.00	6,000.00	0.00	0.00	0.00	6,000.00
01-08-00-00810-70-60766	Building Equipment	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
01-08-00-00810-70-60767	TH Remediation/Boiler Conversion	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-70-60768	Vault Shevlving	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-70-60774	Town Hall HVAC Control System	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00810-70-60781	Electric Charging Stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	490,713.00	0.00	490,713.00	0.00	257,693.96	257,693.96	233,019.04
00820 - CENTER CEMETERY								
01-08-00-00820-20-60250	Contracted Services	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
	DEPARTMENT TOTAL	4,000.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00
00835 - HALL MEMORIAL LIBRARY BUILDING								
01-08-00-00835-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00835-20-60241	Electricity	55,000.00	0.00	55,000.00	0.00	20,665.29	20,665.29	34,334.71
01-08-00-00835-20-60243	Water	2,400.00	0.00	2,400.00	0.00	647.42	647.42	1,752.58
01-08-00-00835-20-60244	Heating Fuel	10,000.00	0.00	10,000.00	0.00	2,789.03	2,789.03	7,210.97
01-08-00-00835-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00835-20-60271	Reapirs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00835-20-60272	Repairs & Mnt Building	33,796.00	0.00	33,796.00	0.00	40,984.61	40,984.61	(7,188.61)
01-08-00-00835-30-60343	Construction & Mnt Materials	3,000.00	0.00	3,000.00	0.00	78.50	78.50	2,921.50
01-08-00-00835-90-60900	Townwide Maintenance Pgm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	104,196.00	0.00	104,196.00	0.00	65,164.85	65,164.85	39,031.15
00836 -EVAC BUILDING								

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01-08-00-00836-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00836-20-60241	Electricity	9,000.00	0.00	9,000.00	0.00	4,128.28	4,128.28	4,871.72
01-08-00-00836-20-60242	Gas	4,500.00	0.00	4,500.00	0.00	674.02	674.02	3,825.98
01-08-00-00836-20-60243	Water	500.00	0.00	500.00	0.00	215.24	215.24	284.76
01-08-00-00836-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00836-20-60250	Contracted Services	15,000.00	0.00	15,000.00	0.00	2,862.78	2,862.78	12,137.22
01-08-00-00836-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00836-20-60272	Repairs & Mnt Building	6,500.00	0.00	6,500.00	0.00	6,336.54	6,336.54	163.46
01-08-00-00836-30-60343	Construction & Mnt Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00836-90-60900	Townwide Maintenance Pgm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	35,500.00	0.00	35,500.00	0.00	14,216.86	14,216.86	21,283.14
00837 - CRYSTAL LAKE FIRE BUILDING								
01-08-00-00837-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00837-20-60241	Electricity	5,500.00	0.00	5,500.00	0.00	2,413.63	2,413.63	3,086.37
01-08-00-00837-20-60242	Gas	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-08-00-00837-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00837-20-60244	Heating Fuel	5,500.00	0.00	5,500.00	0.00	2,344.09	2,344.09	3,155.91
01-08-00-00837-20-60250	Contracted Services	4,000.00	0.00	4,000.00	0.00	1,436.11	1,436.11	2,563.89
01-08-00-00837-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00837-20-60272	Repairs & Mnt Building	5,500.00	0.00	5,500.00	0.00	4,180.41	4,180.41	1,319.59
	DEPARTMENT TOTAL	21,000.00	0.00	21,000.00	0.00	10,374.24	10,374.24	10,625.76
00838 - CENTER FIRE BUILDING-MAIN STREET								
01-08-00-00838-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00838-20-60241	Electricity	10,000.00	0.00	10,000.00	0.00	4,437.64	4,437.64	5,562.36
01-08-00-00838-20-60242	Gas	3,500.00	0.00	3,500.00	0.00	113.03	113.03	3,386.97
01-08-00-00838-20-60243	Water	2,500.00	0.00	2,500.00	0.00	911.37	911.37	1,588.63
01-08-00-00838-20-60244	Heating Fuel	4,565.00	0.00	4,565.00	0.00	298.73	298.73	4,266.27
01-08-00-00838-20-60250	Contracted Services	6,500.00	0.00	6,500.00	0.00	2,211.39	2,211.39	4,288.61
01-08-00-00838-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00838-20-60272	Repairs & Mnt Building	8,000.00	0.00	8,000.00	0.00	6,874.75	6,874.75	1,125.25
	DEPARTMENT TOTAL	35,065.00	0.00	35,065.00	0.00	14,846.91	14,846.91	20,218.09
00839 - CENTER FIRE BUILDING-6 NUTMEG DRIVE								
01-08-00-00839-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00839-20-60241	Electricity	8,600.00	0.00	8,600.00	0.00	2,699.51	2,699.51	5,900.49
01-08-00-00839-20-60242	Gas	6,500.00	0.00	6,500.00	0.00	2,077.56	2,077.56	4,422.44
01-08-00-00839-20-60243	Water	400.00	0.00	400.00	0.00	58.26	58.26	341.74
01-08-00-00839-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00839-20-60250	Contracted Services	3,000.00	0.00	3,000.00	0.00	1,676.11	1,676.11	1,323.89
01-08-00-00839-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00839-20-60272	Repairs & Mnt Building	7,200.00	0.00	7,200.00	0.00	5,490.32	5,490.32	1,709.68
	DEPARTMENT TOTAL	25,700.00	0.00	25,700.00	0.00	12,001.76	12,001.76	13,698.24
00840 - ARBOR COMMONS-HUMAN SERVICE/RECREATION								
01-08-00-00840-20-60241	Electricity	6,000.00	0.00	6,000.00	0.00	3,126.09	3,126.09	2,873.91
01-08-00-00840-20-60243	Water	240.00	0.00	240.00	0.00	99.52	99.52	140.48
01-08-00-00840-20-60244	Heating Fuel	2,300.00	0.00	2,300.00	0.00	739.23	739.23	1,560.77

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01-08-00-00840-20-60250	Contracted Services	4,160.00	0.00	4,160.00	0.00	2,760.90	2,760.90	1,399.10
01-08-00-00840-20-60272	Repairs & Mnt Building	7,000.00	0.00	7,000.00	0.00	361.86	361.86	6,638.14
01-08-00-00840-30-60343	Construct Mnt Materials	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-08-00-00840-70-60763	Planning Study	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00840-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00840-70-60775	Replmnt Gazebos	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	20,700.00	0.00	20,700.00	0.00	7,087.60	7,087.60	13,612.40
00841 - ARBOR COMMONS-POLICE								
01-08-00-00841-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00841-20-60241	Electricity	6,500.00	0.00	6,500.00	0.00	2,451.09	2,451.09	4,048.91
01-08-00-00841-20-60243	Water	250.00	0.00	250.00	0.00	116.58	116.58	133.42
01-08-00-00841-20-60244	Heating Fuel	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
01-08-00-00841-20-60250	Contracted Services	3,136.00	0.00	3,136.00	0.00	2,114.44	2,114.44	1,021.56
01-08-00-00841-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00841-20-60272	Repairs & Mnt Building	3,000.00	0.00	3,000.00	0.00	739.77	739.77	2,260.23
01-08-00-00841-30-60343	Construction & Mnt Materials	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00
01-08-00-00841-90-60900	Townwide Maintenance Pgm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	16,386.00	0.00	16,386.00	0.00	5,421.88	5,421.88	10,964.12
00842 - ANIMAL CONTROL FACILITY								
01-08-00-00842-20-60241	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00842-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00842-20-60244	Heating Fuel	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
01-08-00-00842-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00842-20-60271	Repairs & Mnt Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00842-20-60272	Repairs & Mnt Building	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-08-00-00842-30-60343	Construction & Mnt Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00842-90-60900	Townwide Maintenance Pgm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00
00845 - SENIOR CENTER BUILDING								
01-08-00-00845-20-60240	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00845-20-60241	Electricity	20,500.00	0.00	20,500.00	0.00	8,022.34	8,022.34	12,477.66
01-08-00-00845-20-60242	Gas	7,000.00	0.00	7,000.00	0.00	1,634.12	1,634.12	5,365.88
01-08-00-00845-20-60243	Water	4,000.00	0.00	4,000.00	0.00	1,936.20	1,936.20	2,063.80
01-08-00-00845-20-60244	Heating Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00845-20-60250	Contracted Services	18,004.00	0.00	18,004.00	0.00	16,360.23	16,360.23	1,643.77
01-08-00-00845-20-60271	Repairs & Mnt Equipment	3,000.00	0.00	3,000.00	0.00	1,935.53	1,935.53	1,064.47
01-08-00-00845-20-60272	Repairs & Mnt Building	3,000.00	0.00	3,000.00	0.00	292.00	292.00	2,708.00
01-08-00-00845-30-60343	Construction & Mnt Materials	1,000.00	0.00	1,000.00	0.00	124.76	124.76	875.24
01-08-00-00845-90-60900	Townwide Maintenance Pgm	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	56,504.00	0.00	56,504.00	0.00	30,305.18	30,305.18	26,198.82
00850 - PINNEY HOUSE								
01-08-00-00850-20-60241	Electricity	1,800.00	0.00	1,800.00	0.00	1,066.40	1,066.40	733.60
01-08-00-00850-20-60244	Heating Fuel	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-08-00-00850-20-60250	Contracted Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	2,300.00	0.00	2,300.00	0.00	1,066.40	1,066.40	1,233.60

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00860 - OLD CRYSTAL LAKE SCHOOL HOUSE								
01-08-00-00860-20-60241	Electricity	3,000.00	0.00	3,000.00	0.00	808.68	808.68	2,191.32
01-08-00-00860-20-60243	Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-08-00-00860-20-60244	Heating Fuel	3,000.00	0.00	3,000.00	0.00	511.04	511.04	2,488.96
01-08-00-00860-20-60250	Contracted Services	2,000.00	0.00	2,000.00	0.00	775.00	775.00	1,225.00
01-08-00-00860-20-60272	Repairs & Mnt Building	8,000.00	0.00	8,000.00	0.00	9,454.25	9,454.25	(1,454.25)
01-08-00-00860-30-60343	Construct Mnt Materials	1,000.00	0.00	1,000.00	0.00	262.80	262.80	737.20
01-08-00-00860-70-60765	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	DEPARTMENT TOTAL	17,000.00	0.00	17,000.00	0.00	11,811.77	11,811.77	5,188.23
	Town Properties-800	831,564.00	0.00	831,564.00	0.00	429,991.41	429,991.41	401,572.59
00 910 PAYMENT ON DEBT								
01-09-00-00910-00-60823	BOE Computer Lease	69,182.00	0.00	69,182.00	0.00	69,181.70	69,181.70	0.30
01-09-00-00910-00-60829	Airport Sewer/Other Projects	100,000.00	0.00	100,000.00	0.00	683,354.30	683,354.30	(583,354.30)
01-09-00-00910-00-60830	Crystal Lake Fire Tanker	70,348.00	0.00	70,348.00	0.00	0.00	0.00	70,348.00
01-09-00-00910-00-60833	EVFD-Aerial Ladder/Pumper Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00910-00-60835	Crystal Lake Fire Rescue Pumper	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00910-00-60837	DPW-John Deere Front End Loader	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00910-00-60838	GO Refund Bond Issue-\$4,320,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00910-00-60839	Lease \$340,000 - DPW Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00910-00-60840	Refund BD ISS-\$8,240,000	715,000.00	0.00	715,000.00	0.00	715,000.00	715,000.00	0.00
01-09-00-00910-00-60842	GO Refund Issue \$4,205,000	215,000.00	0.00	215,000.00	0.00	215,000.00	215,000.00	0.00
01-09-00-00910-00-60844	DPW-Street Sweeper	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00910-00-60845	GO Refund Issue \$10,630,000	535,000.00	0.00	535,000.00	0.00	0.00	0.00	535,000.00
01-09-00-00910-00-60846	Proposed Bond Issue-EVFD Fire St	140,000.00	0.00	140,000.00	0.00	0.00	0.00	140,000.00
01-09-00-00910-00-60860	EVFD Triple Pumper	117,881.00	0.00	117,881.00	0.00	117,880.59	117,880.59	0.41
01-09-00-00910-00-60861	EVFD Breathing Apparatus	79,106.00	0.00	79,106.00	0.00	79,105.76	79,105.76	0.24
01-09-00-00910-00-60862	CLFD Breathing Apparatus	33,133.00	0.00	33,133.00	0.00	33,132.57	33,132.57	0.43
01-09-00-00910-00-60863	CLFD Forestry Truck	39,977.00	0.00	39,977.00	0.00	39,976.54	39,976.54	0.46
01-09-00-00910-00-60864	EVFD KME Pumper	74,614.00	0.00	74,614.00	0.00	0.00	0.00	74,614.00
	DEPARTMENT TOTAL	2,189,241.00	0.00	2,189,241.00	0.00	1,952,631.46	1,952,631.46	236,609.54
00 920 INTEREST ON INDEBTEDNESS								
01-09-00-00920-00-60823	BOE Computer Lease	7,709.00	0.00	7,709.00	0.00	7,708.16	7,708.16	0.84
01-09-00-00920-00-60829	Airport Sewer/Other Projects	29,375.00	0.00	29,375.00	0.00	14,687.50	14,687.50	14,687.50
01-09-00-00920-00-60830	Crystal Lake Fire Tanker	1,877.00	0.00	1,877.00	0.00	0.00	0.00	1,877.00
01-09-00-00920-00-60833	EVFD-Aerial Ladder/Pumper Truck	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60835	Crystal Lake Fire Rescue Pumper	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60837	DPW-John Deere Front End Loader	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60838	Go Refund Bond Issue-\$4,320,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60839	Lease \$340,000 - DPW Trucks	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60840	Refund BD ISS-\$8,240,000	83,300.00	0.00	83,300.00	0.00	48,800.00	48,800.00	34,500.00
01-09-00-00920-00-60842	GO Refund Issue \$4,205,000	99,519.00	0.00	99,519.00	0.00	51,909.38	51,909.38	47,609.62
01-09-00-00920-00-60843	Proposed Bond Issue-CLS/Wind	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60844	DPW-Street Sweeper	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00920-00-60845	GO Refund Issue \$10,630,000	274,475.00	0.00	274,475.00	0.00	137,237.50	137,237.50	137,237.50
01-09-00-00920-00-60846	Proposed Bond Issue-EVFD Fire St	19,673.00	0.00	19,673.00	0.00	9,836.50	9,836.50	9,836.50
01-09-00-00920-00-60860	EVFD Triple Pumper	8,887.00	0.00	8,887.00	0.00	8,886.67	8,886.67	0.33
01-09-00-00920-00-60861	EVFD Breathing Apparatus	2,987.00	0.00	2,987.00	0.00	2,986.22	2,986.22	0.78
01-09-00-00920-00-60862	CLFD Breathing Apparatus	1,251.00	0.00	1,251.00	0.00	1,250.74	1,250.74	0.26

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01-09-00-00920-00-60863	CLFD Forestry Truck	3,014.00	0.00	3,014.00	0.00	3,013.04	3,013.04	0.96
01-09-00-00920-00-60864	EVFD KME Pumper	12,305.00	0.00	12,305.00	0.00	0.00	0.00	12,305.00
	DEPARTMENT TOTAL	544,372.00	0.00	544,372.00	0.00	286,315.71	286,315.71	258,056.29
	TOTAL DEBT SERVICE	2,733,613.00	0.00	2,733,613.00	0.00	2,238,947.17	2,238,947.17	494,665.83
	00 930 SOCIAL SECURITY TAX							
01-09-00-00930-10-50149	Social Security Tax	488,663.00	0.00	488,663.00	0.00	152,319.02	152,319.02	336,343.98
	DEPARTMENT TOTAL	488,663.00	0.00	488,663.00	0.00	152,319.02	152,319.02	336,343.98
	00 950 INSURANCE							
01-09-00-00950-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00950-10-50151	Insurance-Anthem BC/BS	1,579,145.00	0.00	1,579,145.00	0.00	628,587.13	628,587.13	950,557.87
01-09-00-00950-10-50154	Insurance-Life Insurance	25,000.00	0.00	25,000.00	0.00	12,602.72	12,602.72	12,397.28
01-09-00-00950-10-50155	Retirement-MERF-DPW	122,814.00	0.00	122,814.00	0.00	46,329.36	46,329.36	76,484.64
01-09-00-00950-10-50156	Deferred Compensation	494,885.00	0.00	494,885.00	0.00	228,596.06	228,596.06	266,288.94
01-09-00-00950-10-50157	Unemployment Compensation	14,000.00	0.00	14,000.00	0.00	6,119.00	6,119.00	7,881.00
01-09-00-00950-10-50158	Disability Plan	55,000.00	0.00	55,000.00	0.00	28,295.72	28,295.72	26,704.28
01-09-00-00950-20-60250	Contracted Services	535,000.00	0.00	535,000.00	0.00	369,850.05	369,850.05	165,149.95
	DEPARTMENT TOTAL	2,825,844.00	0.00	2,825,844.00	0.00	1,320,380.04	1,320,380.04	1,505,463.96
	00 951 INSURANCE REIMBURSEMENT							
01-09-00-00951-20-60220	Fire Damages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-09-00-00951-20-60250	Contracted Services	7,500.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00
	DEPARTMENT TOTAL	7,500.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00
	00 952 INSURANCE PRIOR YEAR							
01-09-00-00952-20-60250	Contracted Services	1.00	0.00	1.00	0.00	0.00	0.00	1.00
	DEPARTMENT TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	1.00
	00960 SERVICE INSURANCE							
01-09-00-00960-20-60250	Contracted Services	107,296.00	0.00	107,296.00	0.00	107,296.00	107,296.00	0.00
	DEPARTMENT TOTAL	107,296.00	0.00	107,296.00	0.00	107,296.00	107,296.00	0.00
	Total Fixed Charges-900	3,429,304.00	0.00	3,429,304.00	0.00	1,579,995.06	1,579,995.06	1,849,308.94
	01010 CONTINGENCY FUND							
01-10-00-01010-80-60850	Contingency Plan	200,000.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00
	DEPARTMENT TOTAL	200,000.00	0.00	200,000.00	0.00	0.00	0.00	200,000.00
	01020 - AD HOC ALCOHOL/DRUG COUNCIL							
01-10-00-01020-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01020-20-60250	Contracted Services	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
	DEPARTMENT TOTAL	10,000.00	0.00	10,000.00	0.00	0.00	0.00	10,000.00
	01021 ERASE							
01-10-00-01021-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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01-10-00-01021-20-60250	Contracted Services	3,907.00	0.00	3,907.00	0.00	632.79	632.79	3,274.21
	DEPARTMENT TOTAL	3,907.00	0.00	3,907.00	0.00	632.79	632.79	3,274.21
	01031 - ADHOC PATRIOTIC COMMITTEE							
01-10-00-01031-10-50103	Part Time	500.00	0.00	500.00	0.00	0.00	0.00	500.00
01-10-00-01031-20-60250	Contracted Services	4,200.00	0.00	4,200.00	0.00	220.00	220.00	3,980.00
	DEPARTMENT TOTAL	4,700.00	0.00	4,700.00	0.00	220.00	220.00	4,480.00
	01032 - ADHOC Ellington Beautification Committee							
01-10-00-01032-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01032-20-60250	Contracted Services	2,200.00	0.00	2,200.00	0.00	757.23	757.23	1,442.77
	DEPARTMENT TOTAL	2,200.00	0.00	2,200.00	0.00	757.23	757.23	1,442.77
	01033 - ADHOC Ellington Trails Committee							
01-10-00-01033-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01033-20-60221	Printing	400.00	0.00	400.00	0.00	450.00	450.00	(50.00)
01-10-00-01033-20-60233	Education	600.00	0.00	600.00	0.00	0.00	0.00	600.00
01-10-00-01033-20-60250	Contracted Services	3,700.00	0.00	3,700.00	0.00	3,165.97	3,165.97	534.03
01-10-00-01033-30-60346	Technical Equipment	2,800.00	0.00	2,800.00	0.00	807.43	807.43	1,992.57
01-10-00-01033-30-60349	Food & Meals	500.00	0.00	500.00	0.00	0.00	0.00	500.00
	DEPARTMENT TOTAL	8,000.00	0.00	8,000.00	0.00	4,423.40	4,423.40	3,576.60
	01035 - CHARTER REVISION COMMISSION							
01-10-00-01035-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01035-20-60221	Advertising Printing Forms	4,200.00	0.00	4,200.00	0.00	0.00	0.00	4,200.00
01-10-00-01035-20-60234	Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01035-30-60341	Office Supplies	150.00	0.00	150.00	0.00	0.00	0.00	150.00
	DEPARTMENT TOTAL	4,350.00	0.00	4,350.00	0.00	0.00	0.00	4,350.00
	01040 - MISCELLANEOUS							
01-10-00-01040-10-50101	Full Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01040-10-50103	Part Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01040-20-60250	Contracted Services	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
	DEPARTMENT TOTAL	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
	01045 - GASB-OPEB							
01-10-00-01045-20-60250	Contracted Services	100,000.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00
	DEPARTMENT TOTAL	100,000.00	0.00	100,000.00	0.00	0.00	0.00	100,000.00
	01050 - REFERENDUM							
01-10-00-01050-10-50103	Part Time	13,000.00	0.00	13,000.00	0.00	7,280.75	7,280.75	5,719.25
01-10-00-01050-20-60250	Contracted Services	5,000.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00
	DEPARTMENT TOTAL	18,000.00	0.00	18,000.00	0.00	7,280.75	7,280.75	10,719.25
	01060 - BUILDING DEMOLITION/EVICTION							

TOWN OF ELLINGTON ALL DEPARTMENTS
BUDGET REPORT 2020-21

		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-10-00-01060-20-60250	Contracted Services	50,000.00	0.00	50,000.00	0.00	10,658.85	10,658.85	39,341.15
	DEPARTMENT TOTAL	50,000.00	0.00	50,000.00	0.00	10,658.85	10,658.85	39,341.15
	01065 - SALARY ADJUSTMENT							
01-10-00-01065-10-50130	27th Biweekly Pay Period	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01065-10-50150	Salary Adjustment	53,827.00	0.00	53,827.00	0.00	0.00	0.00	53,827.00
01-10-00-01065-20-50150	Salary Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-00-01065-20-60250	Contracted Services	0.00	(21,398.00)	(21,398.00)	0.00	0.00	0.00	(21,398.00)
	DEPARTMENT TOTAL	53,827.00	(21,398.00)	32,429.00	0.00	0.00	0.00	32,429.00
	01067 -EMPLOYEE EDUCATIONAL DEVELOPMENT							
01-10-00-01067-20-60233	Employee Education Development	7,500.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00
	DEPARTMENT TOTAL	7,500.00	0.00	7,500.00	0.00	0.00	0.00	7,500.00
	01075 - TOWN COMMUNICATIONS							
01-10-00-01075-20-60250	Contracted Services	11,269.00	0.00	11,269.00	0.00	0.00	0.00	11,269.00
	DEPARTMENT TOTAL	11,269.00	0.00	11,269.00	0.00	0.00	0.00	11,269.00
	01080 - TOWN WEB SITE							
01-10-00-01080-20-60250	Contracted Services	12,352.00	0.00	12,352.00	0.00	15,000.00	15,000.00	(2,648.00)
	DEPARTMENT TOTAL	12,352.00	0.00	12,352.00	0.00	15,000.00	15,000.00	(2,648.00)
	01085 - GRANT APPLICATIONS							
01-10-00-01085-20-60250	Contracted Services	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
	DEPARTMENT TOTAL	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
	01090 - GIS							
01-10-00-01090-20-60250	Contracted Services	6,000.00	0.00	6,000.00	0.00	3,000.00	3,000.00	3,000.00
	DEPARTMENT TOTAL	6,000.00	0.00	6,000.00	0.00	3,000.00	3,000.00	3,000.00
	Total-Miscellaneous-1000	496,105.00	(21,398.00)	474,707.00	0.00	41,973.02	41,973.02	432,733.98
	CAPITAL OUTLAY							
01-11-00-01101-70-60750	Unimproved Road Improvement	30,000.00	0.00	30,000.00	0.00	16,952.70	16,952.70	13,047.30
01-11-00-01102-70-60750	Local Capital Improvement Program	123,301.00	0.00	123,301.00	0.00	123,201.09	123,201.09	99.91
01-11-00-01103-70-60750	Road Overlay	500,000.00	0.00	500,000.00	0.00	410,738.44	410,738.44	89,261.56
01-11-00-01463-70-60750	Rd Construction-Large/Small Bridges	30,000.00	0.00	30,000.00	0.00	0.00	0.00	30,000.00
01-11-00-01437-70-60750	Parking Lot Renovations	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
01-11-00-01477-70-60750	Tennis Court Maintenance	40,000.00	0.00	40,000.00	0.00	0.00	0.00	40,000.00
01-11-00-01478-70-60750	Accounting System Conversion	80,000.00	0.00	80,000.00	0.00	800.00	800.00	79,200.00
01-11-00-01479-70-60750	HML Air Conditioning Replacement	80,000.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00
01-11-00-01480-70-60750	Fire Marshall Vehicle	43,000.00	0.00	43,000.00	0.00	43,663.21	43,663.21	(663.21)
01-11-00-01481-70-60750	DPW-Brush Chipper	60,000.00	0.00	60,000.00	0.00	58,450.00	58,450.00	1,550.00
01-11-00-01482-70-60750	Emergency Services Portable Radio Replacement	84,069.00	0.00	84,069.00	0.00	84,068.97	84,068.97	0.03
01-11-00-01451-70-60750	EVFD Improvements Station 43-29 Main Street	45,500.00	1,300.00	46,800.00	0.00	0.00	0.00	46,800.00

TOWN OF ELLINGTON ALL DEPARTMENTS
BUDGET REPORT 2020-21

		2020-21 Approved Budget	Trans/ Add'l Appr	Adjusted Approved Budget	Encum- brance	YTD Expended	YTD/ENC Expended Total	Balance
01-11-00-01483-70-60750	CLFD-Diesel Exhaust Removal System	65,000.00	0.00	65,000.00	0.00	0.00	0.00	65,000.00
01-11-00-01484-70-60750	CLFD-Service Vehicle Replacement	57,000.00	0.00	57,000.00	0.00	0.00	0.00	57,000.00
01-11-00-01485-70-60750	BOE-Maintenance Vehicle	25,000.00	0.00	25,000.00	0.00	0.00	0.00	25,000.00
01-11-00-01486-70-60750	Purchase of 80 Maple Street	0.00	0.00	0.00	0.00	1,000.00	1,000.00	(1,000.00)
	DEPARTMENT TOTAL	1,362,870.00	1,300.00	1,364,170.00	0.00	918,874.41	918,874.41	445,295.59
BOARD OF EDUCATION								
01-13-00-01301-10-50148	BOE Payroll	0.00	0.00	0.00	0.00	1,097,738.67	1,097,738.67	(1,097,738.67)
01-13-00-01301-10-50149	Social Security Tax	0.00	0.00	0.00	0.00	49,364.05	49,364.05	(49,364.05)
01-13-00-01301-50-60501	BOE Expenditures	40,616,036.00	0.00	40,616,036.00	0.00	5,941,422.64	5,941,422.64	34,674,613.36
	DEPARTMENT TOTAL	40,616,036.00	0.00	40,616,036.00	0.00	7,088,525.36	7,088,525.36	33,527,510.64
	GRAND TOTAL	63,366,361.00	1,300.00	63,367,661.00	0.00	18,279,046.14	18,279,046.14	45,088,614.86

Town of Plymouth
Update – February 2021

6/30/2020 Results

2020 Results

Fund Balance: The town ended FY 2019 with an addition to overall general fund balance of \$1,478,820 from \$3,853,157 in 2019 to \$5,331,977 in 2020. Unassigned general fund balance increased \$1,255,188 from \$2,898,442 in 2019 to \$4,153,630.

Revenues: On a budgetary basis, a slight shortfall in current property and prior year taxes is mostly offset by better than budgeted collections in interest and liens and motor vehicle supplements. Licenses and permit revenue exceeded budget by \$36,26 driven by small increases in most line item categories. Charges for services exceeded budget by \$56,238 driven mainly by higher than expected town clerk recording fees, conveyance taxes and vital statistics. The town also recognized \$4,890 from the sale of foreclosed or town owned properties recorded to the general fund. Special Education Excess Cost reimbursement from the state was less than budgeted by \$96,215 partially offset by an increase in ECS reimbursement of \$27,463.

Expenses: On a budgetary basis, most individual departments stayed within budget for FY 2020. Notable line items that were overbudget was legal services of \$13,527 due mainly to fees associated with a property sale lawsuit against the town. The 2020 budget included a budgeted \$50,000 reserve for contingency and \$100,000 fund balance restoration. After final budgetary transfers, there were no necessary transfers from contingency. The Town had positive variances in employee benefit costs, police department salaries and public works. Public works experienced lower than budgeted snow removal costs by \$143,723. Insurance costs were partially offset by pension funding variance of \$69,561. BOE returned a positive variance to budget of \$150,741, which was transferred to their sinking fund at the close of the year.

FY 2020

YTD Tax Revenue comparison

	Current Property Taxes	Current MV Taxes	Prior Years Taxes	Personal Property Taxes	Interest & Lien Fees	MV Supp Tax	
As of 6/30	Taxes	Taxes	Taxes	Taxes	Taxes	Taxes	Total
FY 19	99.94%	96.61%	108.32%	98.4%	114.66%	111.74%	99.85%
FY 20	100.10%	97.34%	94.99%	100.62%	108.12%	116.50%	100.03%
Difference	.16%	.73%	-13.33%	-2.22%	-6.54%	4.76%	.18%

FY 2021

See separate 12/31/2020 results with projections through 6/30/2021. Per discussion with the tax collector, he has reduced his estimate for collections slightly for prior year taxes and interest/liens for the remainder of the year. Based upon current trend, all other categories remain on target to reach budget. We have had more people taking advantage of the tax deferral program for the January taxes that occurred in July however, he remains optimistic in his collection predictions.

Current YTD Tax Revenue comparison

	Current Property Taxes	Current MV Taxes	Prior Years Taxes	Personal Property Taxes	Interest & Lien Fees	MV Supp Taxes	Total
As of 12/31							
FY 2021	66.10%	92.52%	56.44%	60.47%	50.00%		67.74%
FY 2020	65.12%	90.84%	64.70%	58.97%	50.96%		66.97%
Difference	.98%	1.68%	-8.26%	1.5%	-96%		.77%

Due to the continued uncertainty regarding the impact that COVID will have on current financial results and with the goal to not utilize any of the \$290,000 allocation of fund balance budgeted for 2021, the Mayor recently instituted a spending freeze for all discretionary and non-essential spending. In November, the Parks and Recreation was laid off as a result of the shut down of all recreation activities for the winter. This position will be re-evaluated as we head into the Spring and Summer season. Most of our library part time staff have also been laid off due to COVID facility shutdown. The library is currently open to the public but, on a limited basis. We currently have one open police officer positions that is also be left unfilled at this time. Town Hall is open every day to the public with COVID precautions in place.

Other Items

New Police Department – The facilities needs assessment for a new police department building has been completed. Due to COVID, a referendum for this project is currently on hold.

Management Letter Recommendations

Uniform Guidance Procurement Standards - The Town will review and update our policies to comply with the new procurement guidelines.

Fraud Risk Assessment –Discussion with our auditors and the Board of Finance regarding the performance and timing of a fraud risk assessment took place at the January 2021 meeting. The Board will work on the next steps for this assessment.

Single Audit Finding

Audit finding was forwarded the BOE management for review and update of the BOE purchasing policy to ensure adherence to procurement policies and standards.

FY 2022 Budget

We are in the midst of the FY 2022 budget process with the Mayor to finalize his recommended budget in the coming week. The goal we are working toward is a \$0 mill rate increase. I will once again offer a recommendation of \$0 allocation of fund balance for the coming year. Our challenge will remain the funding to our BOE, who just voted on a requested budget increase at their Feb 10 meeting.

TOWN OF PLYMOUTH
GENERAL FUND REVENUE/EXPENDITURES SUMMARY
AS OF 12/31/2020

	ORIGINAL BUDGET	AMENDED BUDGET	YTD ACTUAL	ENCUMBR	YTD WITH ENCUMBR	YTD REMAINING	%	PROJECTED 6/30/2021		
								Amended Budget	Projected 6/30/2021	Variance Pos/(Neg)
REVENUES BY SOURCE										
Current Real Estate Taxes	(24,819,953)	(24,819,953)	(16,142,289)	-	(16,142,289)	(8,677,664)	34.96%	(24,819,953)	(24,819,953)	-
Current Personal Property Taxes	(3,530,800)	(1,387,808)	(839,159)	-	(839,159)	(548,649)	39.53%	(1,387,808)	(1,387,808)	-
Current Motor Vehicle Taxes	(1,387,808)	(3,530,800)	(3,266,526)	-	(3,266,526)	(264,274)	7.48%	(3,530,800)	(3,530,800)	-
Supplemental MV Taxes	(400,000)	(400,000)	(1,318)	-	(1,318)	(398,682)	99.67%	(400,000)	(400,000)	-
Prior Years Taxes	(500,000)	(500,000)	(282,178)	-	(282,178)	(217,822)	43.56%	(500,000)	(475,000)	(25,000)
Interest & Liens	(225,000)	(225,000)	(112,509)	-	(112,509)	(112,491)	50.00%	(225,000)	(200,000)	(25,000)
Local and Telephone PILOT	(35,000)	(35,000)	(9,382)	-	(9,382)	(25,618)	0.00%	(35,000)	(35,000)	-
Charges for Services	(298,150)	(298,150)	(245,067)	-	(245,067)	(53,083)	17.80%	(298,150)	(299,100)	950
State Grants/Intergovernmental	(10,223,645)	(10,223,645)	(2,653,604)	-	(2,653,604)	(7,570,041)	74.04%	(10,223,645)	(10,163,645)	(60,000)
Investment and Misc Income	(110,200)	(110,200)	(92,128)	-	(92,128)	(18,072)	16.40%	(110,200)	(162,208)	52,008
Miscellaneous Grants	(60,000)	(60,000)	(58,701)	-	(58,701)	(4,499)	7.50%	(60,000)	(60,000)	-
Appropriation of Fund Balance	(290,000)	(290,000)	-	-	-	-	0.00%	(290,000)	0	(290,000)
Operating Transfers In	(74,070)	(74,070)	-	-	-	(74,070)	100.00%	(74,070)	(74,070)	-
TOTAL REVENUES	(41,954,626)	(41,954,626)	(23,702,860)	-	(23,702,860)	(17,964,966)	42.82%	(41,954,626)	(41,607,584)	(347,042)
EXPENDITURES BY DEPARTMENT										
Town Council	5,575	5,575	3,229	-	3,229	2,346	42.08%	5,575	5,575	-
Mayor	157,792	157,792	66,402	-	66,402	91,390	57.92%	157,792	155,792	2,000
Comptroller	277,285	277,285	155,253	18,591	173,845	103,440	37.30%	277,285	279,035	(1,750)
Board of Finance	163,000	163,000	58,955	-	58,955	104,045	63.83%	163,000	130,100	32,900
Tax Assessor	103,328	103,328	51,698	70	51,768	51,560	49.90%	103,328	89,328	14,000
Board of Assessment Appeals	800	800	47	-	47	753	94.10%	800	800	-
Tax Collector	80,398	80,398	39,808	-	39,808	40,590	50.49%	80,398	80,073	325
Treasurer	3,600	3,600	1,800	-	1,800	1,800	50.00%	3,600	3,600	-
Legal	110,000	110,000	41,790	14,185	55,975	54,025	49.11%	110,000	115,000	(5,000)
Human Resources	43,000	43,000	19,501	18,669	38,170	4,830	11.23%	43,000	44,000	(1,000)
Central Supply	141,274	141,274	93,955	-	93,955	47,319	33.49%	141,274	141,974	(700)
Clerical Office Staff	144,057	144,057	61,839	-	61,839	82,218	57.07%	144,057	141,557	2,500
Town Clerk	127,344	127,344	57,429	9,920	67,349	59,995	47.11%	127,344	127,144	200
Registrar of Voters	69,283	69,283	38,383	1,187	39,570	29,713	42.89%	69,283	62,677	6,606
Planning and Zoning	137,036	137,036	67,975	154	68,129	68,907	50.28%	137,036	130,536	6,500
Zoning Board of Appeals	3,200	3,200	229	-	229	2,971	92.84%	3,200	750	2,450
Employee Benefits	3,191,500	3,191,500	1,559,360	-	1,559,360	1,632,140	51.14%	3,191,500	3,069,803	121,697
Property & Casualty Insurance	1,087,549	1,087,549	842,470	-	842,470	245,079	22.53%	1,087,549	1,087,549	-
Historic Properties	3,000	3,000	138	-	138	2,863	95.42%	3,000	3,000	-
Probate	7,191	7,191	7,191	-	7,191	-	0.00%	7,191	7,191	-
Economic Development	33,100	33,100	2,716	180	2,896	30,204	91.25%	33,100	33,100	-
Wetlands/Conservation	4,650	4,650	688	-	688	3,963	85.22%	4,650	1,650	3,000
Special Services	11,425	11,425	7,275	44	7,319	4,106	35.94%	11,425	9,425	2,000
GENERAL GOVERNMENT	5,905,387	5,905,387	3,178,131	63,000	3,241,132	2,664,255		5,905,387	5,719,659	185,728
Police	2,519,268	2,524,268	1,108,529	12,619	1,121,148	1,403,120	55.59%	2,524,268	2,374,768	149,500
Animal Control	44,250	44,250	19,526	-	19,526	24,724	55.87%	44,250	42,250	2,000
Communications	355,187	355,187	295,135	-	295,135	60,052	16.91%	355,187	335,187	20,000
Fire Department	243,305	242,891	115,798	53,308	169,106	73,785	30.38%	242,891	242,891	-
Terryville Station	20,650	20,650	9,424	-	9,424	11,226	54.36%	20,650	20,650	-
Plymouth Station	25,400	25,400	9,752	-	9,752	15,648	61.61%	25,400	25,400	-
Fall Mountain Station	14,100	14,100	5,333	-	5,333	8,767	62.18%	14,100	14,100	-
Ambulance Corps	47,024	47,024	30,827	-	30,827	16,197	34.44%	47,024	47,024	-

TOWN OF PLYMOUTH
GENERAL FUND REVENUE/EXPENDITURES SUMMARY
AS OF 12/31/2020

	ORIGINAL BUDGET	AMENDED BUDGET	YTD ACTUAL	ENCUMBR	YTD WITH ENCUMBR	YTD REMAINING	%	PROJECTED 6/30/2021		
								Amended Budget	Projected 6/30/2021	Variance Pos/(Neg)
Fire Marshal	79,618	80,032	33,752	71	33,823	46,209	57.74%	80,032	80,032	-
Emergency Management	43,924	63,924	87,466	18,955	106,421	(42,497)	-66.48%	63,924	108,856	(44,932)
PUBLIC SAFETY	3,392,726	3,417,726	1,715,543	84,953	1,800,496	1,617,230		3,417,726	3,291,158	126,568
Public Works Director	89,696	89,696	38,638	-	38,638	51,058	56.92%	89,696	89,696	-
Highway Department	655,098	655,098	300,634	57,574	358,207	296,891	45.32%	655,098	655,098	-
Snow Removal	408,500	408,500	86,039	96,831	182,869	225,631	55.23%	408,500	408,500	-
Maintenance Garage	501,675	501,675	191,442	71,484	262,926	238,749	47.59%	501,675	501,675	-
Transfer Station	612,777	612,777	280,143	262,731	542,874	69,903	11.41%	612,777	612,777	-
Utilities	512,000	512,000	194,982	19,870	214,852	297,148	58.04%	512,000	512,000	-
Town Hall Building	198,854	198,854	94,978	3,642	98,620	100,234	50.41%	198,854	200,854	(2,000)
Facilities	76,300	76,300	48,072	440	48,512	27,788	36.42%	76,300	62,075	14,225
Building Inspector	82,383	82,383	39,993	3,580	43,573	38,810	47.11%	82,383	82,383	-
PUBLIC WORKS	3,137,283	3,137,283	1,274,921	516,150	1,791,071	1,346,212		3,137,283	3,125,058	12,225
Public Health Services	67,172	67,172	63,815	-	63,815	3,357	5.00%	67,172	67,172	-
Elderly Transportation	32,500	32,500	13,884	141	14,025	18,475	56.85%	32,500	21,500	11,000
Human Services	56,126	56,126	1,279	-	1,279	54,847	97.72%	56,126	56,526	(400)
HEALTH AND WELFARE	155,798	155,798	78,978	141	79,119	76,679		155,798	145,198	10,600
Terryville Library	469,184	469,184	218,059	23,783	241,842	227,342	48.45%	469,184	402,812	66,372
Parks & Recreation	207,704	207,704	117,019	7,362	124,380	83,324	40.12%	207,704	207,704	-
LIBRARIES AND RECREATION	676,888	676,888	335,078	31,144	366,222	310,666		676,888	610,516	66,372
Education	24,775,559	24,775,559	10,601,098	11,024,622	21,625,720	3,149,839	66.41%	24,775,559	24,775,559	-
EDUCATION	24,775,559	24,775,559	10,601,098	11,024,622	21,625,720	3,149,839		24,775,559	24,775,559	-
Principal Payments	2,220,000	2,220,000	2,220,000	-	2,220,000	-	3.78%	2,220,000	2,220,000	-
Interest Payments	638,719	638,719	339,934	-	339,934	298,785	47.37%	638,719	638,719	-
Leases Principal Payments	271,841	271,841	177,618	-	177,618	94,223	34.66%	271,841	271,841	-
Leases Interest Payments	31,025	31,025	12,545	-	12,545	18,480	59.57%	31,025	31,025	-
DEBT SERVICE	3,161,585	3,161,585	2,750,097	-	2,750,097	411,488		3,161,585	3,161,585	-
Transfer to Cap Projects	673,687	673,687	-	-	-	673,687	100.00%	673,687	673,687	-
Transfer to High School Building	35,000	35,000	-	-	-	35,000	100.00%	35,000	35,000	-
TRANSFERS OUT	708,687	708,687	-	-	-	708,687		708,687	708,687	-
Miscellaneous Grants	60,000	60,000	49,536	4,599	54,135	5,865	9.78%	60,000	60,000	-
TOTAL EXPENDITURES	41,973,913	41,998,913	19,983,383	11,724,610	31,707,993	10,290,920	24.50%	41,998,913	41,597,420	401,493
					Estimated Surplus (Deficit)	7,674,045			10,164	
Projections do not factor in any reimbursements for COVID or Storm Isaias										