



Town of Hamden

Mayor's Proposed Budget

Adam Sendroff, Mayor

Fiscal Year
2026
2027

A rainbow forms over Dixwell Avenue in Hamden, CT

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TOWN OF HAMDEN
OFFICE OF THE MAYOR

ADAM SENDROFF, MAYOR

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March 18, 2026

Fellow Hamden Residents and Members of the Legislative Council,

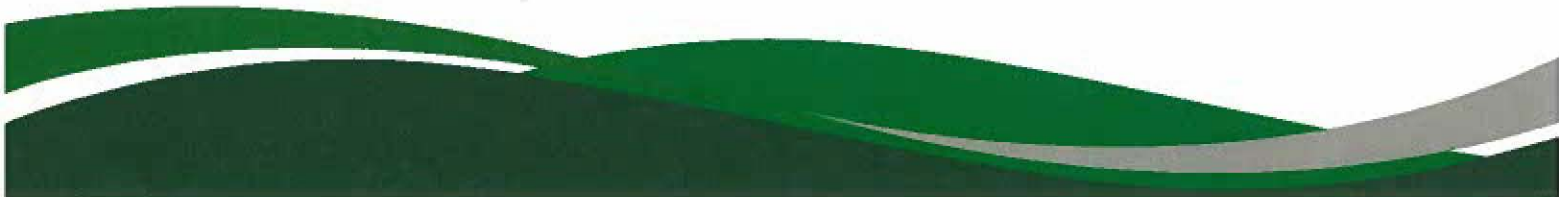
Since taking office 108 days ago, my north star has been creating a structurally balanced budget. I was aware when running for Mayor that Hamden is in a long-term financial crisis. I wish that I could say that this budget is the key to solving that financial crisis – but simply put, it is not. What it is though is the bridge to better budgets in the future and a very important first step towards a sustainable fiscal path for Hamden. Hamden's problems weren't created in 3 months, and they can't be fixed in 3 months – but we can work together to make sure that we are moving in that direction.

My goal in developing this budget was to create a structurally balanced budget. A budget that was realistic in both its revenues and expenses. One that didn't rely on one-time revenues or contributions from the fund balance to put off the hard decisions for another year. A budget that maintains the services that keep us safe and those that help residents meet their basic needs.

I believe that what I will propose this evening is a budget that maintains essential services but also makes some of those hard decisions. When I sent my budget directive, I asked Department heads to reduce their overall budget. Given contractual obligations and minimum staffing requirements, not every department was able to realize the full 5% - but each department took a hard look at their budget and proposed only costs required to maintain operations. My team continued to review each line and make judicious cuts to ensure that we were keeping the increase to the mill rate as low as possible and restoring money to lines that are essential to public safety and continuing services.

Everyone's preference (mine included) would be a budget that does not propose any increase, but the truth is that we cannot continue to provide the services that we do like trash pick-up, snow removal, public safety, senior services, and youth services without an increase in the mill rate. We need the dedicated men and women who work for the town to administer and run those programs.

The vast majority of Hamden's budget is historically underfunded pension debt, debt service, Medical self-insurance costs, contractual obligations and fixed costs. Hamden's legacy pension liability is half a billion dollars. Many of Hamden's financial issues stem from the underfunding of our pension. The town's pension program has been closed for years now, and Hamden employees hired since 2007 are part of the Connecticut Municipal Employee Retirement System. Even without new employees entering the legacy plan, our required payments increase at a rate of about 2% each year and will continue to increase until the plan is fully funded in 2044. Hamden is self-insured and this year there is a significant increase in the cost of providing benefits





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to Town and Board of Education employees and eligible retirees. This year we project that medical plan expenses will be more than \$60 million. Our debt service payment for fiscal year 26-27 is \$32 million. Our required funding to the Board of Education is over \$101 million dollars before any increase. These are not things that can be cut from the budget – so we spent hours reviewing each and every line of the budget to find cuts that we could safely make.

We also made the difficult decision to freeze 13 positions. This decision is difficult because our departments are already understaffed. Freezing these positions will further exacerbate issues associated with understaffing but will allow us to avoid lay-offs and elimination of programs and services. We also did not fund 9 new positions that were requested by our departments. I agree with our Department Heads that these positions and more are needed to relieve the burden placed on staff and to efficiently run our departments – but we could not meet the costs of funding these existing and new positions and present a mill rate that kept the increase as modest as possible for Hamden residents. By freezing positions and not funding new positions we were able to save over \$1.3 million in salaries and additional savings in benefits and pension costs.

My promise to each of you is that I will continue to aggressively pursue initiatives that will help us continue on the path to financial stability for Hamden and give us the breathing room to do all we can to reduce the burden on residents. We will continue to grow our grand list, diversify our revenues, maximize the state and federal aid coming into Hamden, increase our grant funding, and identify cost savings through partnerships and shared services.

My great-grandparents bought their house in Hamden nearly 100 years ago. My parents still live in that house today. I grew up in Hamden and raised my family here too. I want to make sure that current and future residents of Hamden find the same opportunities here that my family has.

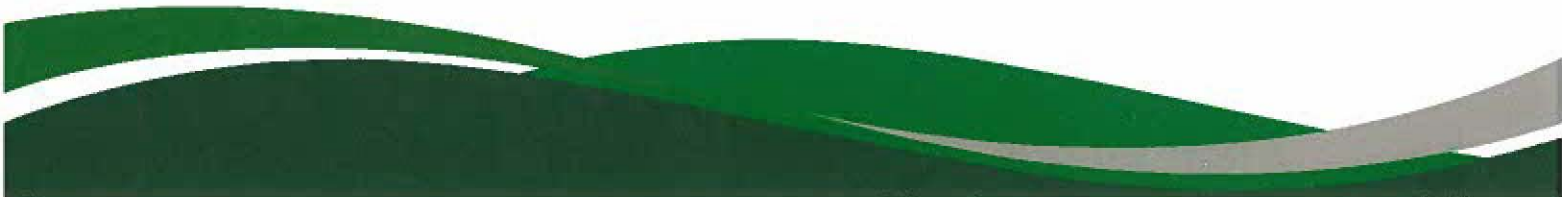
The path to preserving that opportunity is through implementing structurally balanced budgets that set us on solid footing and provide us with a foundation for the future.

Respectfully submitted,

Adam Sendroff, Mayor

Enclosures

CC: Town Clerks Office, Mayor's Office



**TOWN OF HAMDEN, CT
TOWN BUDGET
FISCAL YEAR 2026-2027**

Summary of Estimated Revenue

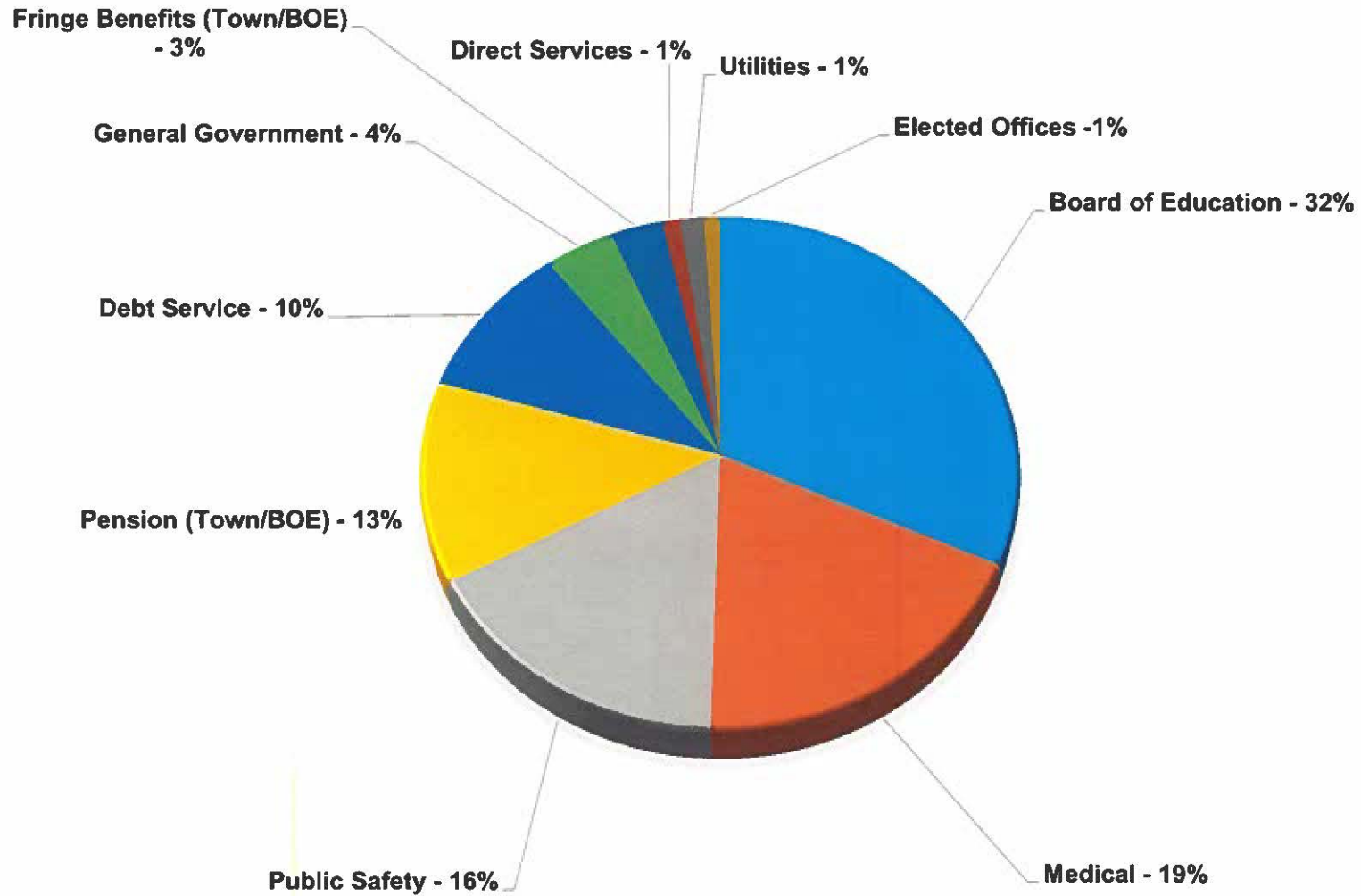
Property Taxes:	\$251,073,206	77%
State of CT Revenue:	\$45,210,155	13%
Department Revenues:	\$32,455,275	10%
Total:	\$328,738,636	100%

Summary of Appropriations

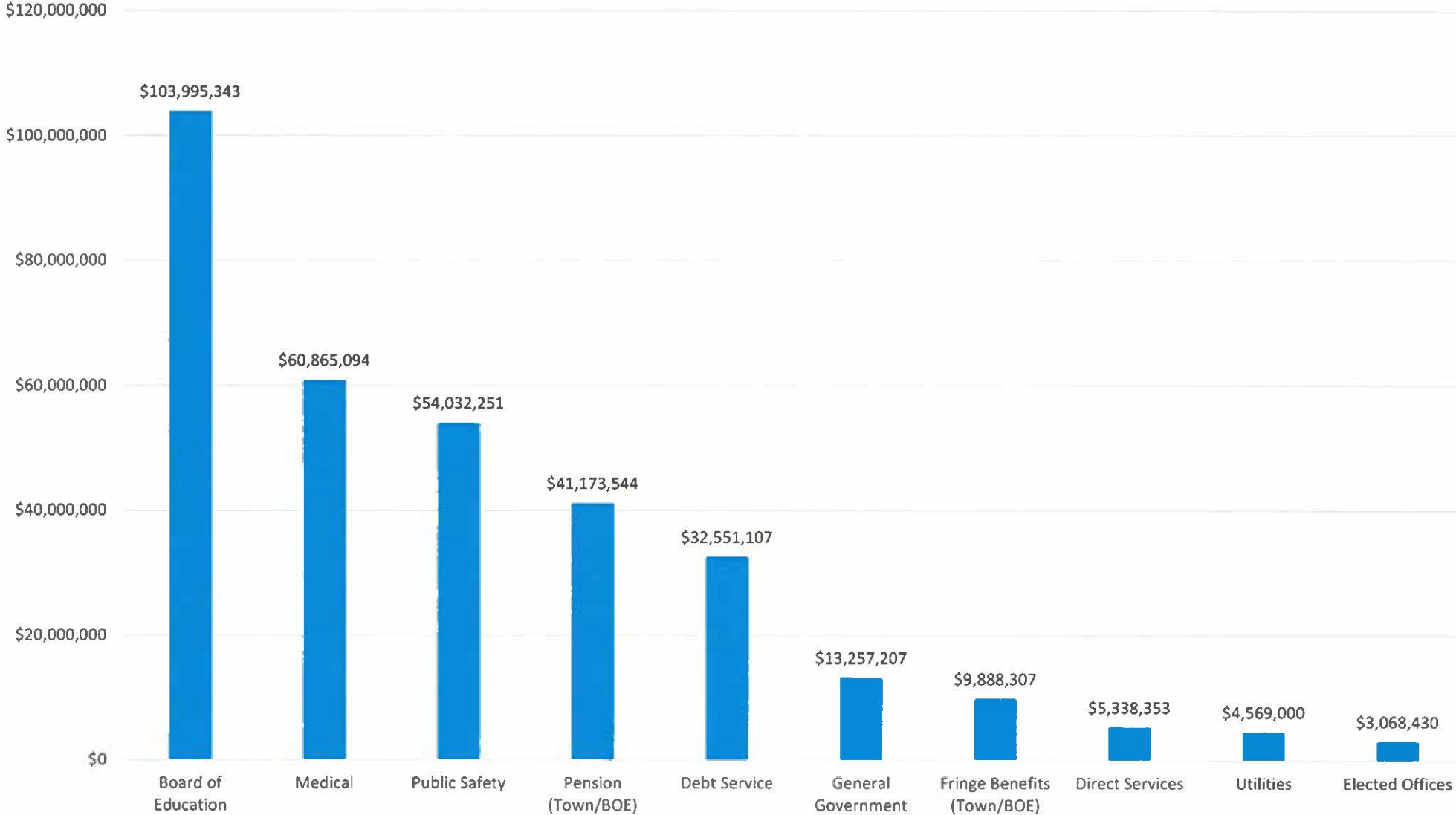
Board of Education	\$103,995,343	32%
Medical	\$60,865,094	19%
Public Safety:		
<i>Police</i>	\$20,505,021	
<i>Fire</i>	\$16,215,776	
<i>Traffic</i>	\$2,126,293	
<i>Animal Control</i>	\$248,257	
<i>Public Works and Parks</i>	\$14,936,904	
Public Safety Total	\$54,032,251	16%
Pension (Town/BOE)	\$41,173,544	13%
Debt Service	\$32,551,107	10%
General Government	\$13,257,207	4%
Fringe Benefits (Town/BOE)	\$9,888,307	3%
Direct Services:		
<i>Library</i>	\$2,523,769	
<i>Community Services</i>	\$851,537	
<i>Youth Services</i>	\$520,913	
<i>Senior Services</i>	\$492,426	
<i>Fair Rent</i>	\$51,515	
<i>Recreation</i>	\$898,193	
Direct Services Total	\$5,338,353	1%
Utilities	\$4,569,000	1%
Elected Offices:		
<i>Legislative Council</i>	\$829,676	
<i>Registrar of Voters</i>	\$544,866	
<i>Mayor's Office</i>	\$471,307	
<i>Town Clerk</i>	\$1,222,581	
Elected Offices Total	\$3,068,430	1%
TOTAL	\$328,738,636	100%

Mill Rate FY25-26	51.88	
Mayor's Recommended Mill Rate FY26-27	54.43	
Mill Rate Change	2.55	
Mill Rate % Change	4.92%	
Proposed Tax Collection Rate	98.0%	

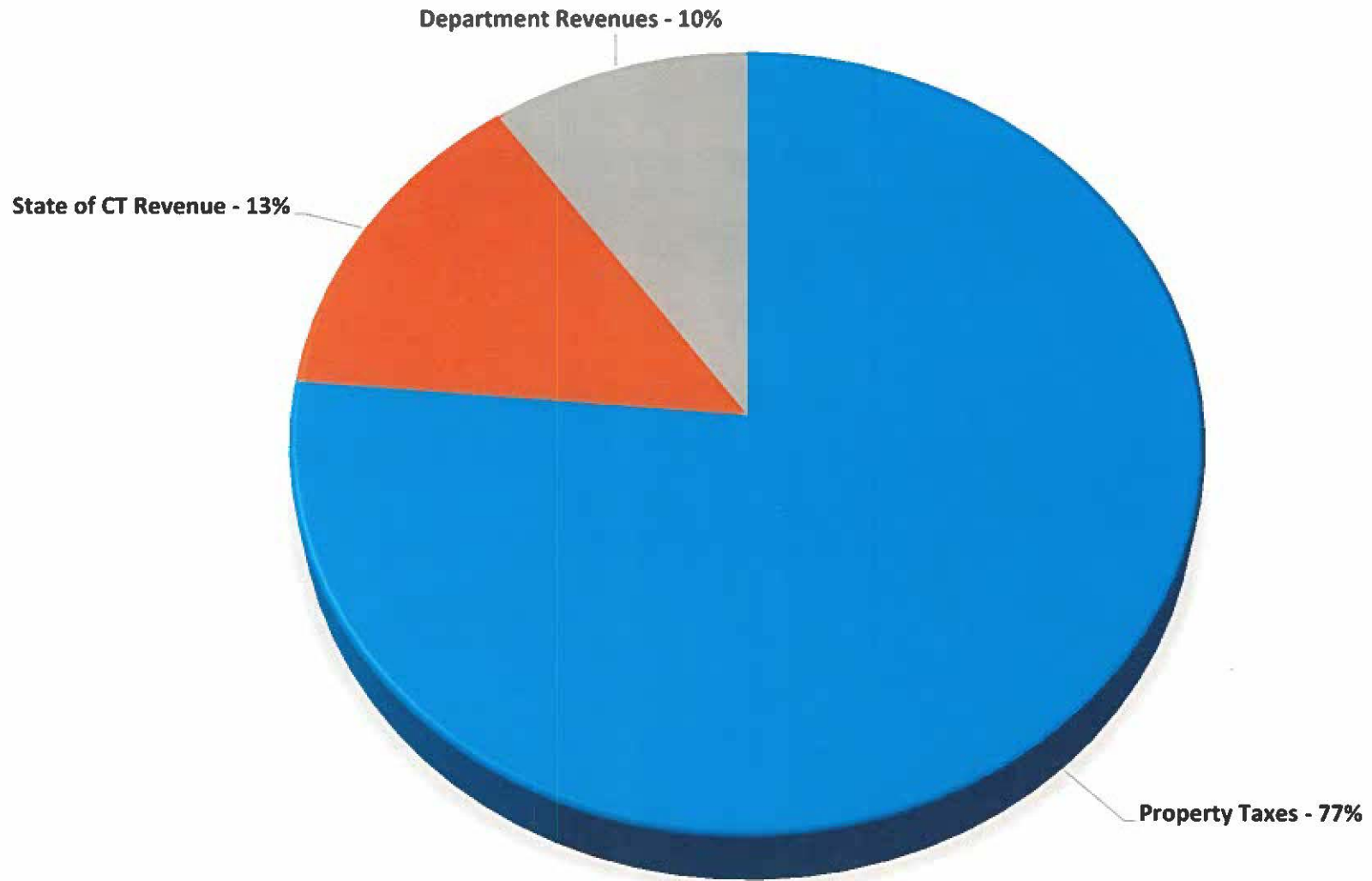
PROPOSED BUDGET APPROPRIATIONS FOR FISCAL YEAR 2026-2027



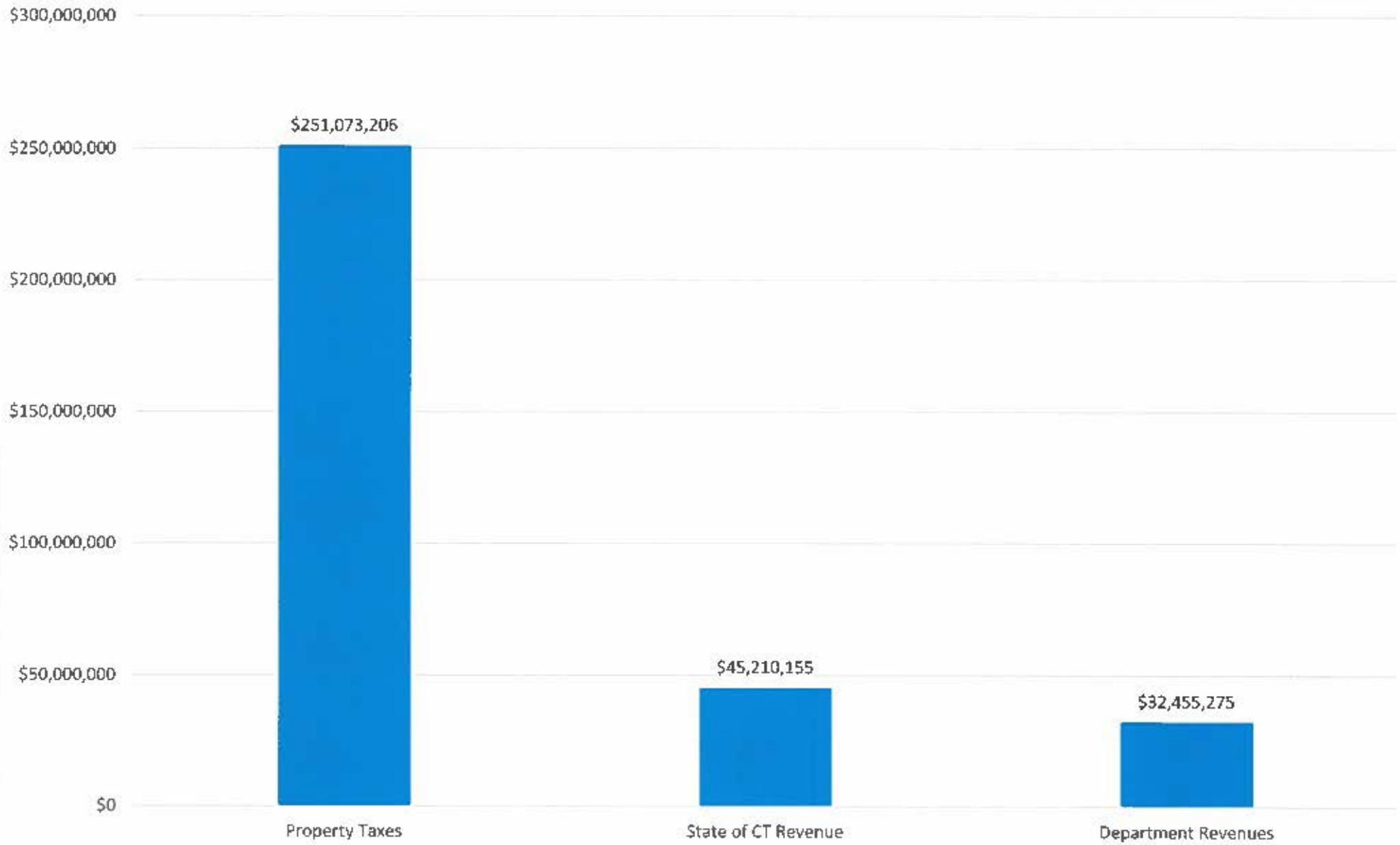
Proposed Budget Appropriations for Fiscal Year 2026-2027



Summary of Estimated Revenue Sources for Fiscal Year 2026-2027



Summary of Estimated Revenue Sources for Fiscal Year 2026-2027



Animal Control

Activity Title	Animal Control
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Mission Statement	
Program Description	Hamden is a municipality having a population of approximately 60,000 people which is more than the 25,000 threshold that is required by Connecticut General Statute 22-331 to employ a full-time municipal animal control officer and such assistants as deemed necessary to administer and enforce the laws relating to dogs or other domestic animals. Hamden employs one full-time animal control officer and one full-time assistant animal control officer to meet the service needs of Hamden. The Animal Control Officers (ACO's) are tasked with handling complaints regarding many different types of animals including dogs, cats, coyotes, foxes, turtles, horses, raccoons, skunks, bears and other various small animals. Dogs and cats generate the majority of complaints and therefore are the animals that are managed more than any other. Hamden relies on other municipalities (primarily North Haven) for all boarding arrangements for impounded animals. The Animal Control Officers have law enforcement powers contained within Chapters 435, and 436a of the Connecticut General Statutes.

Objective 1	To return all dogs and cats that are impounded to their rightful owner(s).
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Description	By advertising the descriptions of seized dogs and cats beyond what is required in the Connecticut General Statutes to include working closely with outside pet finder and web-based sources.
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Objective 2	To find suitable homes for all impounded, healthy and adoptable dogs and cats.
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Description	By working closely with outside pet finder and internet-based sources in advertising pets available for adoption. This objective can be further met by boarding healthy and adoptable dogs and cats for as long as possible.
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Objective 3	To hire and fund 1 part-time Assistant Animal Control Officers (not moving forward with request due to 5% reduction request)
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Description	The Animal Control Division responded to approximately 2,211 calls for service in calendar year 2025, and approximately 2,328 calls for service in calendar year 2024. The Animal Control Officers are also responsible for the cleaning and feeding of animals held at the North Haven Animal Shelter. The current ACO's are overwhelmed with the tasks of cleaning and tending to the Animal Shelter and animals on a daily basis including weekends and the call outs during after hours. The additional staffing level would provide the department with the ability to cover evenings and weekends, which would result in better delivery of services to the community. It should also be noted that the additional staffing would help relieve some of the strain that our mutual aid agreement with the Town of North Haven has caused. (Not moving forward with the request for additional staffing due to 5% budget reduction request)
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Animal Control

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10623	2301	PENALTIES	2,015	3,200	3,200	1,752	2,100	2,300	Fees for redemption, advertising, detention and care of dogs and cats impounded by the Animal Control Officers and returned to an owner or keeper. This account also funds adoption fees.	2,300
Total Revenue			2,015	3,200	3,200	1,752	2,100	2,300		2,300

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12301	0110	REGULAR SALARIES	137,894.58	121,537	121,537	105,072	154,166	159,557	The request is based on stipulated salary schedules contained in the labor agreements for employees of this department. The increase in this account was due to contractual raised for both positions.	159,557
12301	0130	OVERTIME	29,720.74	28,500	28,500	31,517	44,639	45,000	Animal Control Officers may be called upon to stay over a normal shift or be called in on an overtime basis to assist in operations due to their special training and duty assignment. Required weekend cleaning of the North Haven Animal Control shelter is funded from this account. Overtime may be reduced if a part-time AACO position is approved in the future. The increase reflects wage increases for both positions.	45,000
12301	0510	ADVERTISING	27.48	1,000	1,000	0	500	500	In accordance with Sections 22-332 and 22-332d of the Connecticut General Statutes, the Animal Control Officers are required to promptly publish the descriptions of impounded dogs and cats at least once in the lost and found section of a local newspaper in an attempt to locate an owner. This account covers these advertisement costs.	500
12301	0590	PROFESSIONAL/TECH SERVICE	335.00	1,000	1,000	392	900	900	This account covers costs associated with training courses related to animal control functions and duties. The training courses include Animal Behavior, Rabies/Euthanasia, Animal Identification, Animal Diseases/Zoonosis, First Aid for Animals, Shelter Operations, Capture Techniques, Report Writing, Interview Techniques, Laws and Legal Proceedings, Evidence Collection, Court Testimony and Crisis Intervention/Officer Safety. The National Animal Control Association nationally certifies each participant and issues appropriate documentation. This account also funds State Mandated required ACO course for new hires.	900
12301	0673	UNIFORM STIPEND ALLOWANCE	600.00	1,400	1,400	850	1,350	1,350	This line item includes clothing and cleaning allotments and repair of damaged or lost items for the animal control officers, as stipulated in the respective collective bargaining agreements.	1,350

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12317	0552	LAND/BUILDINGS - RENTAL	41,479.53	28,300	36,300	19,148	36,300	40,000	Hamden primarily utilizes the North Haven Animal Shelter to provide boarding facilities for neglected, cruelty treated, ill or roaming dogs that are taken into custody by the Hamden Animal Control Officers. Other area shelters are also utilized when necessary. This account covers these boarding costs as well as food, euthanasia, disposal, rabies testing, and emergency veterinarian costs.	40,000
12323	0755	SAFETY EQUIPMENT	642.67	1,000	1,000	835	1,000	950	This account covers the repair or replacement costs of muzzles, cages, snares, gloves and other equipment necessary for the Animal Control functions.	950
Total Expenditures			210,700	182,737	190,737	157,814	238,855	248,257		248,257

Animal Control

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
0460 ANIMAL CONTROL OFFICER	40	66,687	86,942	89,551	89,551
0464 ASST ANIMAL CONTROL	40	54,850	54,850	70,006	70,006
TOTALS FOR ANIMAL CONTROL		121,537	141,792	159,557	159,557

Assessor

Activity Title	Administration
Mission Statement	The Assessor's office is responsible for discovering, listing and valuing all real estate, motor vehicles, and personal property in Hamden. The department administers the Elderly and Disabled Credit program and all state and local tax exemption programs for the elderly, veterans, the blind and the disabled. In addition, it maintains an accurate program of real estate analysis to ensure that Hamden's net Grand List is properly equalized.
Objective 1	To assure taxpayers that each pays no more than his/her fair share of property tax.
Program Description	The Assessor's office will continue to review all three classes of property for inequities in assessment. Also, the department will continue to review and update tax maps and expand service to the public through the use of its computer software programs.

Assessor

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10506	0601	FEES/REPRODUCTIONS	894	500	500	301	250	250	Fees from producing copies of parcel maps and field cards.	250
Total Revenues			894	500	500	301	250	250		250

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10601	0110	REGULAR SALARIES	376,135	458,743	458,618	293,474	580,033	605,878	Per union contracts.	436,911
10601	0120	TEMPORARY WAGES	181,790	150,000	150,000	157,170	184,700	270,000	To help support various technical assessments job functions due to addition volume of workload and department needs to complete state mandated audits and GIS mapping of all town assets. . Also to complete the Grand List on time with full values to help offset residents tax burdens. I'm estimating this will be a major two year endeavor to fewer growt the Grand List. .	175,000
10601	0130	OVERTIME	19,915	10,000	10,000	21,871	25,000	40,000	To help support various technical assessments job functions due to addition volume of workload and department needs to complete state mandated audits and GIS mapping of all town assets. . Also to complete the Grand List on time with full values to help offset residents tax burdens. I'm estimating this will be a major two year endeavor to fewer growt the Grand List. .	25,000
10601	0140	LONGEVITY	970	895	1,020	1,020	1,020	1,020	Per union contracts.	1,020
10601	0351	EDUCATION SEMINARS	730	8,000	8,000	1,167	6,000	8,000	Statutes and job descriptions require the assessors and appraisers in the office to complete continuing education to maintain certification. A minimum amount of continuing educational credit hours must be earned over a specified period of time.	6,000
10601	0541	DUES/ SUBSCRIPTIONS	3,061	2,500	2,500	985	3,000	3,000	Membership in professional organizations. The Town's Grand List must be complete, accurate and defensible. Complexities of the real estate market and methodologies for appraisal, as well as statutory requirements, require personnel in the Assessor's Office to be informed and educated. Also, we must have access to various information sources in order to defend the Grand List. Licenses should be renewed on time.	3,000
10601	0590	PROFESSIONAL/TECH SERVICES- PERSONAL PROPERTY AUDITS	49,379	50,000	50,000	4,884	50,000	65,000	Funds will be utilized to ensure all taxable assets are correctly reflected in the grand list and to cover the costs of personal property audits separate from all other audits.	65,000
10601	0590R	PROFESSIONAL/TECH SERVICE- APPEALS AND VALUATION IN VISION SOFTWARE FROM THE VENDOR.(CAN WORK AS TEMPORARY EMPLOYEE DUE TO TOWN INSURANCE NEEDS)	30,000	10,000	10,000	0	20,000	30,000	Licensed professional appraisers experienced in court appeals will be valuable to avoid unnecessary expensive litigations and can be resolved within reasonable time frame. Also in house review of appraisals by a licenses court appeal experienced appraisers is critical and saves the town money before hiring outside appraisers at very high rate. Also requires service for valuation in Vision software. The market rate is a mismatch and needs a higher budget. Minimum rate should be \$75 per hour for 2 days a week.	30,000
10601	0718	BOOKS, MAPS, MANUALS, ONLINE DATA RESOURCES, MAILING AND PRINTING SERVICES FROM QDS AND VISION, NOTICES, OTHERS	1,275	6,000	6,000	0	9,000	15,000	Documentation and reference guides are used by the department to the value real estate and motor vehicles. The Price Digest guides are mandated by the CT Office of Policy & Management. Other data resources are MLS Data. Also includes QDS and Vision mailing and printing. Notices	12,000
Total Expenses			663,256	696,138	696,138	480,570	878,753	1,037,898		753,931

Assessor

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
ASSESSOR	35	120,574	120,574	124,191	124,191
DEPUTY ASSESSOR	35	96,861	92,822	99,766	99,766
REAL PROPERTY APPRAISER - II - VACANT	35	43,702	43,702	106,343	1
REAL PROPERTY APPRAISER-REAL ESTATE	35	81,676	77,588	84,126	84,126
ASSESSMENT TECHNICIAN	35	63,614	63,614	69,041	69,041
ASSESSMENT INFORMATION CLERK - NEW	35	-00	-00	62,625	-00
OFFICE ASSISTANT (FORMERLY CLERK TYPIST)	35	52,316	60,319	59,786	59,786
TOTAL FOR ASSESSOR		458,743	458,618	605,878	436,911

Board of Education (BOE)

Mission Statement	To ensure that students learn to the best of their potential.
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Objective 1	Eliminate the disparity in achievement for all students, while significantly improving their performance.
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Objective 2	Achieve an attendance rate by students of 95%.
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Objective 3	Ensure that all students graduate with the requisite skills to become productive citizens in the twenty-first century.
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Board of Education

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10950	9611	MEDICARE REIMBURSEMENT: SPECIAL EDUCATION AND SPECIAL NEEDS STUDENTS	104,408	250,000	250,000	0	50,000	150,000	Through Medicaid, the State reimburses the BOE for extraordinary expenses incurred for medical exams, reports, durable medical equipment, and various therapies. The revenue is difficult to estimate because the BOE must incur an expense first to generate the reimbursement.	150,000
10950	9628	TERM LIFE INSURANCE REVENUE	16,282	25,000	25,000	15,145	25,000	25,000	Retirees purchase term life insurance. These revenues are consistent from year-to-year, although there has been a small increase in premium.	25,000
Total Revenues			120,689	275,000	275,000	15,145	75,000	175,000		175,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
15001	1000	BOARD OF EDUCATION BUDGET	97,836,773.00	101,436,949	101,436,949	68,932,877	101,436,949	107,495,343	An increase of 3% for the BOE's Operating Budget direct payment from the Town, net of Grants, Capital and Alliance funding.	103,995,343
Total Expenditures			97,836,773	101,436,949	101,436,949	68,932,877	101,436,949	107,495,343		103,995,343

Board of Ethics

The Board of Ethics was established in 1969 with the purpose of adopting ethical standards for all town officials and employees. Pursuant to the Charter of the Town of Hamden, the Board is also charged with the responsibility of receiving and investigating complaints, holding hearings regarding potential violations of the code of ethics. The Board serves as an advisory capacity to the Mayor and other town officials by rendering advisory opinions as to whether a violation of the Town Charter has occurred.

The Board strives to convey to all town employees the importance of pursuing the highest degree of integrity and honesty. Public office is a public trust. The trust of the public is essential for government to function effectively. Public policy developed by governmental officials and employees affects every citizen of the municipality, and it must be based on honest and fair deliberations and decisions.

Board of Ethics

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept	Dept	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	Projection	Request	Comments/Justification	2026-2027
15301	0592	LEGAL FINANCIAL	-	5,000	5,000	-	5,000	5,000	Funding to support Ethic complaints	5,000
Total Expenditures			-	5,000	5,000	-	5,000	5,000		5,000

Building

Mission Statement	To provide high quality, efficient and comprehensive services through technology, communications and professionalism to ensure continuing enhancement of "Customer Service" and the quality of life for our taxpayers and those who work in the Town Of Hamden.
Objective 1	To increase prouctivity, revenue and customer satisfaction for Residents and Contractors alike.
Objective 2	To assist the HFD, HPD, QVHD, GNHWPCA and P&Z in emergency and non-emergenceis situations pertaining to all building issues.

Building

Revenue Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Revenue March 2026	Dept Projection 2025-2026	Dept 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
10326	2601	BUILDING PERMITS	1,810,043	2,150,000	2,150,000	1,335,472	2,150,000	2,350,000	This account will fluctuate based on construction projects.	2,350,000
10326	2602	PLUMBING PERMITS	132,255	100,000	100,000	153,788	180,000	180,000	Increase in planned large scale construction projects.	180,000
10326	2603	ELECTRICAL PERMITS	649,851	450,000	450,000	527,080	400,000	400,000	The Administration anticipates realizing additional revenue during the ensuing fiscal year. This account will fluctuate based on construction projects.	400,000
10326	2604	HEATING PERMITS	294,040	150,000	150,000	206,946	160,000	160,000	Increase in planned large scale construction projects.	160,000
10326	2605	SIGN PERMITS	-00	10,000	10,000	0	30,000	30,000	Increase in planned large scale construction projects.	30,000
10326	2606	SWIMMING POOL PERMITS	-00	10,000	10,000	0	12,000	12,000	Increase in planned large scale construction projects.	12,000
10326	2608	CERTIFICATES OF OCCUPANCY	107,712	180,000	180,000	64,368	100,000	100,000	Increase in planned large scale construction projects.	100,000
Total Revenues			2,993,901	3,050,000	3,050,000	2,287,654	3,032,000	3,232,000		3,232,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor	
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027	
12601	0110	REGULAR SALARIES	530,211	533,708	526,908	395,288	533,708	575,480	Union Contracts	522,140	
12601	0130	OVERTIME	21,235	25,000	29,800	10,339	12,000	12,000	On call 24/7 for Police & Fire. Minimum 4 hours per Union per call= \$350.00 - 24 minimum	12,000	
12601	0140	LONGEVITY	1,020	1,020	1,020	1,520	1,020	1,020	Per Union contract	1,020	
12601	0541	DUES/SUBSCRIPTIONS	4,161	3,500	5,500	3,137	3,500	3,000	NFPA membership- \$175.00, tg.Piping,Clg license \$150.00, Elec. License \$150.00, Plumbing & Piping license - \$150.00, International Code Council dues - \$265.00, CBOA Dues-Building Official \$45.00 each = \$180.00 S1,SM1,L5 ICC digital Premium for entire Department.	3,000	
12601	0610	OFFICE SUPPLIES	1,933	2,000	2,000	776	2,000	1,500	Various supplies not covered by Purchasing Department	1,500	
12601	0672	UNIFORM PURCHASE ALLOWANCE	2,400	2,800	2,800	650	1,600	1,600	The clothing allowance we have now is used for pants & shoes that get damaged on job sites.	1,600	
12601	0718	BOOKS/MANUALS & DESIGN/CONSTRUCTION REVIEW SOFTWARE	0	3,500	3,500	0	3,500	2,000	The building code has changed and new code books are needed. 2021ICC code. Design/Construction software necessary for digital plan reviews. Will expedite plan review process between Building Officials, Construction and/or Engineering firms with potential to build capacity to internal Town Departments. Books for the new cycle will be available in june of 2026	2,000	
12601	0942	STIPEND	10,000	10,000	10,000	7,115	10,000	12,000	The ADA coordinator is typically responsible for overseeing and implementing an organization's compliance with the Americans with Disabilities Act (ADA). They're the go-to person for: <ul style="list-style-type: none"> - Handling disability accommodation requests - Ensuring accessibility of facilities and services - Providing disability-related information and support - Investigating ADA-related complaints <p>Think of them as the advocate for accessibility and inclusion The Americans with Disabilities Act of 1990 or "ADA" is a civil rights law that prohibits discrimination based on disability. Moved from the Human Resources / Civil Service Department. We're now members of the ADACC.</p>	10,000	
Total Expenditures			570,961	581,528	581,528	418,825	567,328	608,600		0	553,260

Building

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
BUILDING OFFICIAL	35	111,150	111,150	120,000	114,485
ASST.BLDG.OFFICIAL/STRUCT.INSP	35	101,392	108,409	111,661	111,661
ASST.BLDG.OFFICIAL/STRUCT.INSP	35	101,392	108,409	111,661	111,661
ASST.BLDG.OFFICIAL/STRUCT.INSP	35	101,392	108,409	111,661	111,661
ADMINISTRATIVE ASST.	35	70,556	70,556	72,673	72,673
CLERK TYPIST -VACANT	35	47,826	47,826	47,826	1
TOTALS FOR BUILDING		533,708	554,758	575,480	522,140

Community, Youth, Arts and Fair Rent	
Mission Statement	<p>The Department of Cultural Affairs & Human Services is dedicated to enhancing the quality of life for all Hamden residents by fostering a vibrant, inclusive, and equitable community. Through arts and culture, recreation, social services, and advocacy, we promote creativity, well-being, and connection.</p> <p>We strive to ensure that every resident has access to meaningful programs and essential resources, strengthening community connections from Brooksvale Park to Villano Park. We celebrate diversity through public art, cultural celebrations, recreation, youth empowerment, family and senior support services, and fair rent advocacy. We also serve as a resource for individuals and organizations, building partnerships that uplift our most vulnerable residents and strengthen our community as a whole.</p> <p>The Department encompasses the Divisions of Community Services, Youth & Family Services, Senior Services, Fair Rent, Arts & Culture, and Recreation.</p>
Division	Community Services
Mission Statement	The Community Services division is dedicated to improving the quality of life in Hamden by offering essential resources, professional services, and referrals that foster stability and well-being for the community's most vulnerable residents.
Program Description	Community Services delivers educational and social programs to help residents live independently and contribute to the community. Through partnerships and case management, the department addresses basic needs, including food, fuel, shelter, emergency services, and utility assistance, while also providing educational workshops.
Objective 1	Provide basic needs and housing support for Hamden residents, including seniors, facing food insecurity, relocation, or code/fire issues
Description	Community Services addresses the needs of Hamden's growing community by providing high-quality services, including food through the Hamden Food Bank, temporary shelter, utility and fuel assistance, and referrals to additional resources as needed.
Objective 2	Case Management
Description	Assess resident needs, program eligibility, and referral options for those facing hardship, unemployment, or homelessness. Support the homeless population in collaboration with CAN.
Objective 3	Fostering Self-Sufficiency, Independence, and Growth
Description	Help clients develop skills for better financial decisions and healthy lifestyles. Programs include nutrition and wellness activities through SWAP, budgeting and financial literacy, job-seeking resources, and support addressing housing barriers

Division	Youth and Family Services
Mission Statement	The mission of Youth and Family Services is to provide comprehensive, preventative, and supportive programs that empower Hamden youth and families to achieve positive development, strengthen family stability, and enhance well-being through education, engagement, and community-based supports.

Program Description	The Hamden Youth and Family Services serves as a central hub connecting children, youth, and families to services and programming available to Hamden residents through advocacy, resources, and referrals. In collaboration with Hamden Public Schools and community organizations, HYF provides consultation, enrichment, education, and outreach through prevention programming, guided by current local data reflecting the needs of children, youth, and caregivers, and direct services, including school-based educational programming, volunteer and community service placements, access to school supplies and free books, community and school-based trainings and workshops, community events, and summer youth employment and workforce training opportunities. Data collection, evaluation, and strategic planning will continue throughout the 2026–2027 fiscal year to ensure programs remain effective and responsive.
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Objective 1	Prevention and Diversion
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Description	Prevention research, supported by insights from school personnel, law enforcement, parents, and community stakeholders, demonstrates a continued need to educate children and youth and address the negative consequences of truancy, self-harm, violence, teen pregnancy, substance use, and other high-risk behaviors through Youth Diversion and Youth Services Bureau as an integral component of the division. Positive Youth Development programming remains a cornerstone of Youth and Family Services across Connecticut and is essential to promoting healthy decision-making, resilience, and long-term success. Evidence-based programs are designed to inform, educate, and engage young people through developmentally appropriate approaches that support positive outcomes for youth and families.
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Objective 2	Awareness
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Description	Increase community awareness of issues impacting youth and their families through targeted outreach and communication efforts, including press releases, fact sheets, program flyers and brochures, resource materials, manuals, directories, newsletters, workshops, and digital platforms such as the department website and social media. During this program year, special emphasis will be placed on expanding and strengthening the use of social media, meeting the youth where they're at, to improve reach, engagement, and accessibility of information for families.
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Objective 3	Community Outreach
Description	Youth and Family Services will continue to expand accessible, inclusive programming through strategic partnerships to support Hamden youth and families. Programs include enrichment, cultural activities, community events, intergenerational engagement, athletics, arts, and education. Targeted outreach will prioritize homeless and unstably housed youth, youth with special needs, youth involved in the juvenile justice system, and communities impacted by racial, ethnic, and income disparities. During this program year, special emphasis will be placed on elevating youth and family voice to inform program design, delivery, and evaluation.
Objective 4	Leadership
Description	Youth and Family Services provides strategic leadership by evaluating programs through data collection, surveys, focus groups, and outcome analysis to ensure responsiveness to community needs. The department strengthens youth and family programming across Hamden through consultation, technical assistance, and collaboration with schools, organizations, and agencies. Staff maintain professional development to stay current on research, evidence-based practices, and emerging trends. The department represents Hamden at local, regional, and state meetings, advocates for children and families, and connects youth and families to resources and services.
Division	Cultural Affairs
Mission Statement	Cultural Affairs enhances the quality of life in Hamden by providing equitable access to arts and cultural experiences, showcasing the Town as a vibrant and diverse community, and partnering with local organizations to promote dialogue, belonging, and positive social change. Arts and culture serve as key drivers of community health, cultural diversity, inclusion, social justice, and economic vitality.
Program Description	Cultural Affairs provides a broad range of artistic and multicultural programs designed to engage all Hamden residents. Through performing, literary, visual, and cultural arts initiatives, the department removes barriers to participation, promotes inclusion and representation. By collaborating with local arts organizations, schools, and community groups, the department strengthens partnerships, and enhances Hamden's cultural vitality, enriching the lives of residents through diverse and accessible cultural experiences.
Objective 1	Expand Equitable Access to Arts and Cultural Experiences
Description	Provide opportunities for all Hamden residents to engage in diverse cultural, performing, literary, and visual arts programs, removing barriers to participation and fostering inclusion, representation, and a sense of belonging.
Objective 2	Promote Community Health and Social Well-Being
Description	Leverage arts and culture as drivers of community health, wellness, dialogue, and social cohesion by supporting programs that encourage creativity, empower residents, and enhance individual and collective well-being.

Objective 3	Strengthen Partnerships, Cultural Vitality
Description	Collaborate with local arts organizations, schools, and community groups to showcase Hamden as a vibrant, culturally rich, and socially inclusive town, and enrich the lives of residents through cultural engagement and creative opportunities.
Division	Fair Rent
Mission Statement	Promote fair and equitable resolution of rental disputes by supporting tenants and landlords with guidance, resources, and access to impartial hearings.
Program Description	The Fair Rent Division provides support and oversight to ensure rental disputes are resolved fairly and efficiently. The program assists the Fair Rent Commission in conducting impartial hearings, offers guidance and resources to tenants, and works to improve housing stability and landlord-tenant relationships throughout the community
Objective 1	Support the Fair Rent Commission
Description	Assist in preparing and conducting hearings to ensure fair, transparent, and timely resolutions for all parties involved to ensure disputes are resolved efficiently, reducing conflicts and fostering trust in the rental system. Coordinate and collaborate among QVHD, Building Department, and Fire Department to address health and living conditions.
Objective 2	Provide Tenant Resources and Assistance
Description	Equip tenants with information, referrals, and tools to understand their rights, navigate rental issues, and access supportive services to empower tenants to make informed decisions, improving stability, and promote fair rental practices

Community, Youth, Arts and Fair Rent

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12003	3101W	MISC REVENUE	-00	8,000	8,000	2,970	3,000	3,000	Revenue generated by site placement for event vendors.	3,000
Total Revenue			-00	8,000	8,000	2,970	3,000	3,000		3,000

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Revenue March 2026	Dept Projection 2026-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
COMMUNITY SERVICES										
12001	0110	REGULAR SALARIES	305,525	502,667	502,667	229,250	296,903	340,487	Coordinator \$97,430.63, Office Assistant \$56,794.49), Community Services Technician \$72,672.75, Program Specialist \$50,815.27 Com Dev. Outreach Technician \$62,773.70 Total 340,487 per collective bargaining agreements.	340,487
12001	0120	TEMPORARY WAGES	20,107	23,000	23,000	13,922	22,059	22,000	Temporary wages to support seasonal programs and interdepartmental partnerships, adjusted for the state minimum wage increase.	23,000
12001	0130	OVERTIME	6,359	7,000	7,000	2,103	6,000	3,000	Funds support staffing for Community Services programs operating beyond regular business hours as well as after-hours emergency, relocation, and required meeting support.	3,500
12001	0140	LONGEVITY	2,015	2,015	2,015	2,040	2,015	1,050	Longevity earned by full time staff with five years of service or more (per Article 7.2 of the Supervisors and Town Hall union contracts).	1,050
12001	0350	PROFESSIONAL MEETINGS	0	2,000	2,000	0	1,000	1,000	Professional meetings.	1,000
12001	0582	FAMILY RELOCATIONS	97,244	75,000	75,000	16,297	45,000	45,000	Pursuant to the Uniform Relocation Assistance Act (per CGS Sec. 8-266-272). Expenses may include temporary housing, moving and storage fees. The Town reserves the right to recover expenses through liens placed on the property.	46,000
12001	0587	EVICITION COSTS	22,142	25,000	25,000	13,559	18,000	20,000	Funds support eviction prevention and required post-eviction responsibilities, including rent stabilization efforts, coordination with landlords and courts, and compliance with CGS Sec. 47a-42 for the handling and disposition of personal property, amid rising housing costs and increased eviction activity.	20,000
12001	0588	GENERAL ASSISTANCE SERVICES	192,153	150,000	150,000	113,241	150,000	150,000	This fund handles requests and applications for utility assistance, energy assistance, rental assistance and eviction prevention, temporary housing, shut off of a critical utility, or other basic needs affected by inflation and other circumstances.	150,000
12001	0590	PROFESSIONAL/TECH SERVICE	47,578	55,000	55,000	43,873	55,000	56,000	Support operation of the Hamden Food Bank, including part-time staffing for a five-day-per-week pantry, food intake and distribution, and town-wide food access events, with adjustments for the state minimum wage increase.	56,000
12001	0650	RECREATION SUPPLIES	5,935	6,000	6,000	2,459	6,000	5,000	Funds support food bank supplies and program materials for education workshops, community needs assessments, and on-site and off-site community events, including collaborative programming and promotional materials developed with other Town departments.	5,000
12001	0709	WARMING CENTER	4,959	5,500	5,500	4,259	5,500	5,500	Supplies and marketing to support overnight Winter Warming Center, staffed by Columbus House, or another CAN operator.	35,500
12001	0726	FOOD BANK	172,566	165,000	165,000	118,415	165,000	160,000	To address food insecurity, Food Bank food, supplies, equipment, and nutrition programming, including weekly fresh produce aligned with SWAP standards. Rising food and delivery costs from CT Foodshare and inflation, combined with increased demand Food Bank operates 5 days/week	165,000
12001	0727	COMMUNITY GARDEN	7,870	10,000	10,000	23	7,500	6,000	Community Garden program in collaboration with with community partners	6,000
Community Services Expenditures			884,453	1,028,182	1,028,182	569,441	779,977	815,037		851,537

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Revenue March 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
YOUTH and FAMILY SERVICES										
12002	0110	SALARIES	172,354	188,081	188,081	103,383	190,000	203,078	Coordinator \$89,634.20 Office Assistant \$53,808.13 Youth Outreach Counselor \$62,773.70 Total 203,078 per collective bargaining agreements.	203,078
12002	0130	OVERTIME	2,882	5,000	5,000	327	1,000	2,000	Special events, trainings, meetings	2,000
12002	0140	LONGEVITY	1,125	1,125	1,125	0	0	0	Per collective bargaining agreements	0
12202	0366	JUVENILE REVIEW BOARD	75,000	75,000	75,000	36,783	74,000	71,250	Hamden Youth Diversion Project (*name change-used to be Juvenile Review Board)	71,250
12002	0541	DUES/SUBSCRIPTIONS	509	785	785	474	0	585	CYSA=\$423.50 PCYC = \$50.00	585
12002	0590	PROFESSIONAL/TECH SERVICE	14,187	10,000	10,000	6,134	0	9,500	Professional development, trainings, special speakers, entertainment, transportation, rentals for events such as Hamdenfest, National Night Out, Get out and Play Day	9,500
12002	0636	HAMDEN PARTNERSHIP FOR YOUTH	30,000	30,000	30,000	30,000	0	28,500	Contribution towards Hamden's Partnership for Young Children	28,500
12002	0650	RECREATION SUPPLIES	5,997	6,000	6,000	1,887	0	3,250	School Supplies, materials and equipment for special events, e.g., Hamdenfest-KidZone, Wellness Programming, Community activities, fairs, programs, and volunteer incentives.	3,250
12002	0670	FOOD PRODUCTS	4,585	6,000	6,000	688	0	6,000	Food supplies and food for providing meals for youth in need and various programming: Wellness Programming, Meetings and Trainings and others.	6,000
12002	0670V	YOUTH OPPORTUNITIES	54,206	75,000	75,000	38,483	0	76,750	Work and Learn – Year-Round Youth Employment and Training Program, including Youth Neighborhood Ambassadors, will support paid work-based learning opportunities for Hamden youth. The program will employ 10 youth year round at an hourly rate of \$16.94, working 6 hours per week for 38 weeks, totaling \$38,623.20. In addition, the program will support three Youth Ambassador cohorts, each consisting of 10 youth, compensated at \$16.94 per hour for 6 hours per week over 12 weeks, totaling \$36,590.40 requested amount to support wage increase for 2027	76,750
12002	3113H	YOUTH SERVICES VARIOUS PROGRAMS	100,000	120,000	120,000	0	0	92,500	Support programs outside of school hours. 3500 available for scholarships for youth activities (Cannabis revenue)	120,000
Youth and Services Expenditures			460,844	516,991	516,991	218,159	265,000	493,413		520,913
ARTS AND CULTURAL										
12003	0110	REGULAR SALARIES	0	113,220	113,220	82,534	113,220	120,000	Salary adjustment to correct structural compression	116,617
12003	0120	TEMPORARY WAGES	0	25,000	25,000	4,739	0	25,000	Events Assistant (p/t) : vendor management. Additional seasonal staff support needed for event support throughout the fiscal year.	25,000
12003	0350	PROFESSIONAL MEETINGS	0	2,000	2,000	0	0	2,000	Professional meetings.	2,000
12003	0510	ADVERTISING	0	1,200	1,200	0	600	600	For advertising and event publicity	600
12003	0576	SPECIAL PROJECTS	0	130,000	130,000	17,711	70,000	70,000	Helps defray some costs of summer concerts with Arts Commission, movies in the park, fireworks, public art projects and cultural events (Kwanzaa, Three Kings, etc.) to continue to broaden cultural landscape for diverse residents, special programs incl. the annual Holidays in Hamden, arts and music programs, and others.	75,000
12003	0590	PROFESSIONAL/TECH SERVICE	0	4,000	4,000	3,425	0	4,000	Fees for mandatory music and movie licensing fees, costs of piano tuning, equipment maintenance, etc. Professional Development	4,000
Cultural Affairs Expenditures			0	275,420	275,420	108,409	183,820	221,600		223,217

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Revenue March 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
FAIR RENT										
12004	0110	SALARIES	45,147	46,895	46,895	33,258	45,000	\$ 50,815	Fair Rent Clerk: Range 3, Step 1: 50,815.27 per collective bargaining agreements	50,815
12004	0590	PROFESSIONAL/TECH SERVICE	2,389	4,000	4,000	0	500	500	Fees for translations and transcriptionist services and other professional services as needed	500
12004	0650	RECREATION SUPPLIES	488	1,500	1,500	0	0	200	Notices, Certified Mail, other correspondence and supplies	200
Fair Rent Expenditures			48,024	52,395	52,395	33,258	45,500	51,515		51,516
Total Expenditures			1,393,321	1,872,987	1,872,987	919,266	1,274,297	1,581,565		1,647,182

Community, Youth, Arts and Fair Rent

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
COMMUNITY SERVICES					
1090 COMMUNITY SERVICE COORDINATOR	35	89,162.89	94,592.68	97,430.63	97,430.63
9628 COMMUNITY SERVICE TECHNICAL	35	66,505.86	70,556.20	72,672.75	72,672.75
9904 OUTREACH TECHNICAL	35	54,574.72	57,898.36	62,773.70	62,773.70
9052 OFFICE ASSISTANT	35	46,895.50	52,240.76	56,794.49	56,794.49
9450 PROGRAM SPECIALIST-VACANT	35	57,446.83	57,898.32	50,815.27	50,815.27
CORRECTION		188,080.77	0.00	0.00	0.00
TOTAL COMMUNITY SERVICES		502,666.57	333,186.32	340,486.84	340,486.84
		502,667			
YOUTH and FAMILY SERVICES					
1091 YOUTH SERVICES COORDINATOR	35	89,162.89	83,241.86	\$ 89,634.40	\$ 89,634.40
9901 OUTREACH COUNSELOR-YOUTH SVC.	35	54,574.72	57,898.36	\$ 59,635.27	\$ 59,635.27
9052 OFFICE ASSISTANT	35	44,343.16	49,335.52	\$ 53,808.13	\$ 53,808.13
TOTAL YOUTH AND FAMILY		\$ 188,080.77	\$ 190,475.74	\$ 203,077.80	\$ 203,077.80
CULTURAL AFFAIRS					
0908 DIR.CULTURAL AFFR. & HUMAN SER	35	113,220.12	113,220.12	\$ 120,000.00	\$ 116,616.72
TOTAL CULTURAL AFFAIRS		\$ 113,220.12	\$ 113,220.12	\$ 120,000.00	\$ 116,616.72
FAIR RENT					
0999 HOUSING FAIR RENT CLERK	35	46,895	44,223	50,815.27	\$ 50,815.27
TOTAL FAIR RENT		\$ 46,895.00	\$ 44,222.81	\$ 50,815.27	\$ 50,815.27
TOTALS		\$ 850,862.46	\$ 681,104.99	\$ 714,379.91	\$ 710,996.63

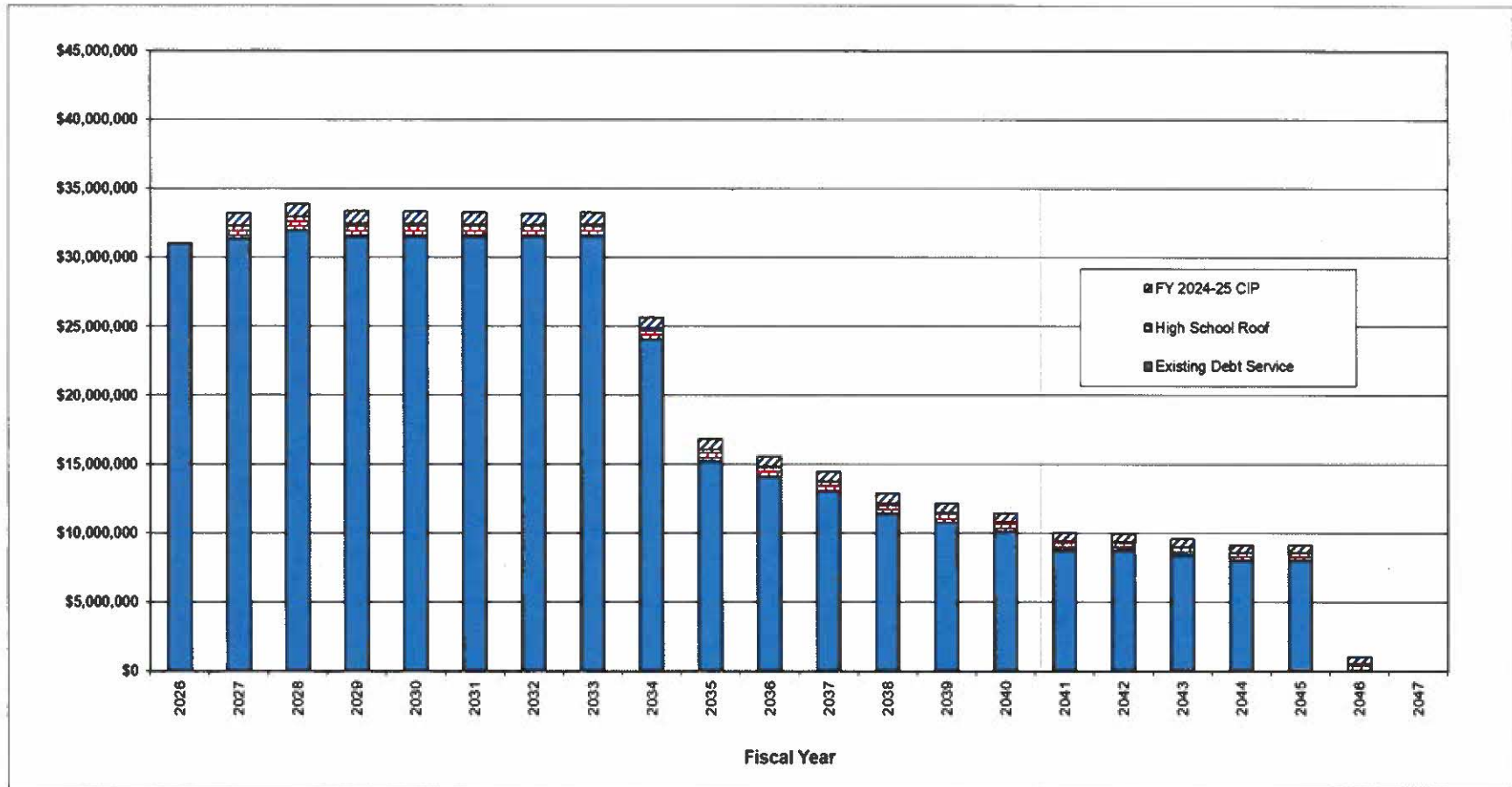
Debt Service

Annual principal and interest payments required to fund the towns outstanding loans, the interest on bonds and bonds, and the principal of maturing bonds.

DEBT SERVICE

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
TOWN AND BOARD OF EDUCATION BONDS (T/B BONDS)										
10001	0810	TOWN AND BOE BONDS PRINCIPAL	13,245,000	13,910,000	13,910,000	13,656,000	13,910,000	16,364,996	Bond Principal payments on General Obligation Bonds through Phoenix Advisors, LLC.	16,364,996
10001	0811	TOWN AND BOE BONDS INTEREST	8,130,359	9,079,255	9,079,255	9,079,255	9,079,255	8,142,475	Bond interest payments on General Obligation Bonds through Phoenix Advisors, LLC.	8,142,475
TOWN BONDS - Subtotal			21,375,359	22,989,255	22,989,255	22,735,255	22,989,255	24,507,471		24,507,471
PENSION OBLIGATION BONDS (POB)										
10001	0810P	POB PRINCIPAL	2,875,000	3,010,000	3,010,000	3,010,000	3,010,000	3,155,000	Bond Principal payments on Pension Obligation Bonds through Phoenix Advisors, LLC.	3,155,000
10001	0811P	POB INTEREST	5,170,243	5,035,950	5,035,950	5,035,950	5,035,950	4,888,636	Bond interest payments on Pension Obligation Bonds through Phoenix Advisors, LLC.	4,888,636
PENSION OBLIGATION BONDS - Subtotal			8,045,243	8,045,950	8,045,950	8,045,950	8,045,950	8,043,636		8,043,636
Total Expenditures			29,420,602	31,035,205	31,035,205	30,781,205	31,035,205	32,551,107		32,551,107

Recommended Debt Service for Fiscal Year 2026-2027 is \$32,551,000



Economic Development

Mission Statement	To facilitate investment and development that increases the Town's Grand List, retains existing jobs and supports the creation of new, career-oriented jobs with benefits, and promotes revitalization of local neighborhoods.
Program Description	The Economic Development Department will pursue its mission through various initiatives, programs, and activities.
Objective 1	Assist investors and developers to identify suitable properties for redevelopment and to secure regulatory approvals and financing.
Description 1	Provide technical guidance and assistance to receive necessary permitting and funding.
Objective 2	Promote the Town as a great community in which to raise a family and operate a business.
Description 2	Design and implement branding and marketing activities on behalf of the Town, and represent the Town at business recruitment opportunities such as trade shows and through professional affiliations and associations.
Objective 3	Facilitate the redevelopment of the former High Meadows campus at 825 Hartford Turnpike.
Description 3	Lead the solicitation, regulatory processes, and community engagement necessary to select a qualified development entity to perform the necessary remediation, demolition, and construction.
Objective 4	Implement the Town's Economic Development and Tax Incentive Programs.

Economic Development	
Description 4	Support the Town's current Tax Incentive ordinance and identify potential grant and state/federal funding opportunities.
Objective 5	Identify, secure, and administer resources to assist Town-supported projects.
Description 5	Identify, secure, and manage funding that aligns with the Town's capital project priorities, and coordinate grant application and compliance activities with internal and external stakeholders.
Objective 6	Maintain the Economic Development Department's website and pursue additional social/digital media platforms.
Description 6	Provide information on Economic Development Department activities, including CDBG and ARPA, and implement LinkedIn, Facebook, Instagram, and YouTube accounts.

Economic Development

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
11411	0110	REGULAR SALARIES	319,217	354,064	354,064	233,541	354,064	367,677	Annual salaries which include contractual raises.	376,304
11411	0130	OVERTIME	146	500	500	202	500	1,000	Overtime	1,000
11411	0140	LONGEVITY	720	750	750	745	750	770	Union contracted amount	770
11411	0320	MONTHLY ALLOWANCE	0	750	750	0	0	0	Cost of meeting with developers	0
11411	0350	PROFESSIONAL MEETINGS	1,725	4,000	4,000	0	2,000	4,000	Cost of attending professional events/meetings/workshops for regional & national organizations	4,000
11411	0360	BUSINESS TRAVEL	0	2,000	2,000	0	1,000	2,000	Cost (beyond Mileage) of traveling to trade shows, networking meetings and/or workshops	2,000
11411	0510	ADVERTISING	414	4,000	4,000	0	4,000	4,000	To fund advertising costs throughout the fiscal year.	4,000
11411	0541	DUES/SUBSCRIPTIONS	5,000	5,000	5,000	1,828	5,000	5,500	These funds are for membership dues and subscriptions of the many organizations this department participates in for networking, including (but not limited to): , CT Main Street., Urban Land Institute, Hamden Chamber of Commerce, CEDAS, New England Real Estate State CT and Foundation Directory Online, International Economic Development Council	5,500
11411	0548	REGIONAL ECONOMIC XCELLERATION	10,000	0	0	0	0	0	REGIONAL ECONOMIC XCELLERATION	0
11411	0548	Professional and Technical Services - Marketing	11,388	30,000	30,000	1,146	15,000	30,000	Budget request to support efforts to market and brand the Town. Budget request includes the following items and activities: New equipment to increase quality of web and social media posts (\$1800); Marketing and Promotional Materials (\$25,000); Advertisements (\$6,000) and other consultants, market studies and focus groups with residents (\$15,000).	30,000
11411	0590	Professional and Technical Services - Economic Development	12,339	115,000	115,000	29,804	75,000	115,000	Funds will be secured for 3rd party consultants to complete market analysis, provide data, complete due diligence efforts, and support the development of programs designed to support Hamden small business and real estate development initiatives.	115,000
Total Expenditures			360,949	516,064	516,064	267,265	457,314	529,947		538,574

Economic Development

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
ECONOMIC DEVELOPMENT DIRECTOR	35	125,000.00	125,000.00	125,000.00	128,750.00
GRANTS AND CAPITAL PROJECTS DIRECTOR	35	78,000.00	78,000.00	78,000.00	80,340.00
<i>* Additional \$25,000 funded from ARPA (temporary- will sunset)</i>					
<i>* Additional \$25,000 funded from CDBG</i>					
ADMIN ASSISTANT TO GRANT AND ECON DEV ACTIVITIES	35	66,505.86	76,113.71	80,119.27	80,119.27
DIGITAL MEDIA AND MARKING COORDINATOR	35	84,557.80	84,557.80	84,557.80	87,094.53
COMMUNITY DEVELOPMENT SPECIALIST	35	0	0	0	0
<i>*\$56,444 salary funded from CDBG</i>					
TOTAL FOR ECONOMIC DEVELOPMENT		354,063.66	363,671.51	367,677.07	376,303.80

Engineering

Activity Title	
Mission Statement	The Engineering Department provides professional engineering services to assist in maintaining and improving the town's infrastructure.
Program Description	In accordance with Section 8-6(B) of the Charter, the Engineering Department provides or supervises planning, surveying, design, and construction inspection and administration services for the town's capital improvement projects, including highway, bridge, storm drainage, and other projects, and provides advice to town departments, officers, boards, and commissions concerning engineering problems.
Objective 1	Perform in-house planning, surveying, design, and construction inspection and administration for town capital projects.
Objective 2	Supervise consultants performing planning, surveying, design, and construction inspection and administration for town capital projects.
Objective 3	Review plans and other technical information submitted by developers for compliance with the town's design and construction standards and good engineering practice and provide comments to the Planning and Zoning and Inland Wetlands commissions.
Objective 4	Coordinate compliance with the town's stormwater permits.
Objective 5	Issue permits for and inspect work within the rights-of-way of town highways, including utility excavation, driveway aprons, sidewalks, and utility connections.
Objective 6	Maintain maps, plans, and other infrastructure records. Develop and maintain Geographic Information System (GIS) data regarding the town's infrastructure, including the storm drainage system, sidewalks, pavement, and bridges.
Objective 7	Respond to questions, complaints, and requests for information from the public.

Engineering

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10332	3201	SIDEWALK & DRIVEWAY PERMITS	1,500	2,500	2,500	1,500	2,500	2,500	\$100 permit fee (Sec. 96.01 & 36.80 Ordinances)	2,500
10332	3202	SIDEWALK & DRIVEWAY LICENSES	2,100	2,500	2,500	3,150	3,000	3,000	\$350 license fee (Sec. 96.05 & 36.80 Ordinances)	3,000
10332	3203	STREET EXCAVATION PERMITS	22,800	15,000	15,000	11,275	15,000	15,000	\$100 permit fee (Sec. 97.01B & 36.80 Ordinances)	15,000
10332	3208	MAP COPY	0	100	100	0	100	100	\$20 per sheet (Sec. 36.80 Ordinances) Estimate 13 map copies.	100
10332	3209	PHOTOCOPY	100	100	100	0	100	100	\$0.50 per sheet (Sec. 36.80 Ordinances) Estimate 160 single sheet copies.	100
10332	3213	GIS DATA	0	100	100	0	100	100	\$40 per data layer (Sec. 36.80 Ordinances) (only charge when providing data storage media)	100
10332	3214	PENALTIES	0	250	250	0	250	250	(Sec. 96.99 & 36.80 Ordinances) Estimate 1 to 5 penalties depending on time to resolve and appeal. Currently \$5 to \$100 depending on the infraction.	250
Total Revenue			26,500	20,550	20,550	15,925	21,050	21,050		21,050

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expenses MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
13201	0110	REGULAR SALARIES	607,817	743,310	743,310	568,798	743,310	815,003	To perform planning, design, and engineering services demanded of the Department by the Town's Charter. To respond to increase stress on the Town's transportation, storm water, and building infrastructure due to changing climate.	817,203
13201	0120	TEMPORARY WAGES	24,430	25,000	25,000	10,300	18,000	13,000	The Engineering Department utilizes HECA (Hamden Engineering Career Academy) interns from Hamden High School and is seeking to provide part time positions in support of the Town's GIS and Engineering.	13,000
13201	0130	Overtime	226	200	200	28	200	0		0
13201	0140	LONGEVITY	1,840	1,890	1,890	2,585	1,890	2,910	Please refer to applicable salary items under contracts	2,910
13201	0175	EDUCATION INCENTIVE	590	1,500	1,500	435	1,500	3,600	EDUCATION INCENTIVE Request for various seminars for continuing education. \$300. Article 36.1 of Town Hall Union	3,600
13201	0541	DUES/SUBSCRIPTIONS	1,620	1,750	1,750	1,390	1,750	1,500	For State of Connecticut Professional Engineer & Land Surveyor licensing fees for Town Engineer & Staff. Professional societies, CALS (205), ASCE (\$250), URISA (GIS-\$125).	1,500
13201	0590	PROFESSIONAL / TECH SERVICE	34,455	30,000	30,000	13,944	30,000	30,000	Covers costs for operating permits and fees due to the State of Connecticut for the Town's MS4 system, transfer station scale, and other environmental permits. Covers professional technical services as needed, for town projects, and insuring compliance with state and federal regulations. Includes legal fees and advertising required to comply with external funding opportunities.	30,000
13201	0613	ENGINEERING SUPPLIES & EXPENSES	1,709	2,000	2,000	123	2,000	1,500	Please refer to the Engineering Supplies & Expenses tab for a detailed breakdown of this item.	1,500
13201	0672	UNIFORM PURCHASE ALLOWANCE	400	600	600	125	600	475	Per labor contract requirements: AFSCME Council # 4, Local 2863 Section 24.3: 1 union field employee @ \$350 ea. (clothing) and \$125 ea. (safety shoes).	475
13201	0942	Stipend	15,000	15,000	15,000	10,673	15,000	15,000	Traffic Department administration	15,000
Total Expenditures			688,087	821,250	821,250	608,400	814,250	882,988		885,188

Engineering

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
2574 ENGINEER	35	110,000.00	110,000.00	115,500.00	113,300.00
1899 ASST TOWN ENGINEER	35	104,561.00	115,754.76	124,190.75	124,190.75
2574 ENGINEER	35	110,616.00	117,094.13	120,479.63	120,479.63
2574 ENGINEER	35	100,422.00	106,537.60	109,733.87	109,733.87
2578 GIS CO- ORDINATOR	35	86,774.00	92,058.20	94,819.80	94,819.80
9450 PROJECT SPECIALIST	35	86,775.00	90,046.07	92,747.46	92,747.46
2579 INSPECTOR	38	77,404.00	82,117.36	84,584.01	84,584.01
2585 ENGINEERING AIDE	35	66,758.00	70,822.96	72,947.76	72,947.76
TOTALS FOR ENGINEERING		743,310.00	784,431.08	815,003.28	812,803.28

Finance

Mission Statement	Develop and implement fiscal policies and procedures to facilitate the provision of essential and desired services at the lowest cost to taxpayers.
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Program Description	The Finance department oversees the operations of the following divisions/offices: Tax Assessor, Tax Collector, Purchasing, Finances, and Risk Management. The primary processes of the department are payroll, accounts payable and receivable, financial reporting, cash management, budgeting, and the issuance and administration of debt.
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Objective 1	Provide prompt and courteous service to both internal and external customers.
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Objective 2	Provide financial service center for Town government.
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Finance

Revenue Request			Actual 2024-2026	Budget 2026-2026	Revised Budget 2025-2026	YTD Revenue MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
10505	0500	APPROPRIATED FUND BALANCE	0	9,000,000	9,000,000	0	9,000,000	0	The Mayor's Recommended Budget for Fiscal Year 2026-2027 is not utilizing any funding from the Fund Balance to balance the budget. The Town is projecting we will utilize \$9 million by the end of the fiscal year based on what was authorized by the Legislative Council in the Adopted Budget for FY25-26. Furthermore, if loss of revenue throughout the Town's revenue accounts is not materialized, a further reduction to the fund balance will occur in this fiscal year.	0
10505	0508	OTHER RENT	8,930	7,000	7,000	2,750	5,500	5,500	Revenue received from third parties for the use of Town-owned buildings, typically for special events.	5,500
10705	0502	INCOME ON INVESTMENTS	2,149,077	1,000,000	1,000,000	300,664	1,000,000	1,000,000	Earned Income resulting from the investment of Town funds.	1,000,000
10705	0539	SALE OF SURPLUS ASSETS	-00	5,000	5,000	0	2,000	2,000	Revenue from the auction of Town-owned vehicles.	2,000
10905	0504	RELOCATION REIMBURSEMENT	22,345	0	0	126,652	126,652	25,000	Reimbursements received for the Town's payment of relocation expenses (budgeted in Community Services) for tenants displaced because of code violations. These expenses are paid according to state statute under which the Town places a lien on the property and receives reimbursement from the owner, either through a repayment program or when the property is sold.	25,000
10905	0507	MISCELLANEOUS	386,722	274,500	274,500	150,246	0	130,000	Miscellaneous revenue is unanticipated revenue which may be realized during the fiscal year.	130,000
Total Revenues			2,567,074	10,286,500	10,286,500	580,312	1,134,152	1,162,500		1,162,500

Expenditure Request		Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object Description								
10501	0110 REGULAR SALARIES	775,721	841,198	596,032	562,013	841,198	998,231	Salary request is based on approved union contracts and accounts for required step increases.	939,504
10501	0130 OVERTIME	310,101	125,000	325,000	319,606	300,000	250,000	Funding below the Dept. Requested Budget will impact delays in completing local, state federal deadlines such as state and federal audits, auditor's closeout adjustments, reconciling year-end trial balances, year-end payroll preparation for W-2 and 1099preparation, 941 reporting and State weekly reporting. Currently the Town is behind in two years of financial audits (Federal and State) completion. Overtime is used for work during the fiscal year as follows: Preparing year-end close outs and audits processing Quarterly reports, setting up a new fiscal year for financials and operating departments, payroll processing and for payroll changes of fiscal years, for short weeks containing holidays, Federal and State reporting and special inquiries, MUNIS- ERP Financial Management Software administration and support, FEMA analysis, emergency computer call-ins, evening meetings, HSA reporting and billing, Medical and Workers Compensation analysis, Budget preparation and legislative account budget control, supporting the operating departments on special projects and assisting to help them meet their deliverables and deadlines, account reconciliations, FOIA requests, Administration and Council special projects, Legislative Council agenda preparation, completing work when positions are vacant and during peak periods. Overtime is utilized when the staff has to work beyond its normal hours to ensure fiscal stability for the town, its residents, external financial institutions and stakeholders.	200,000
10501	0140 LONGEVITY	250	250	250	250	250	500	Based on employee's length of service. Scale is per union contracts.	500
10501	0310 MILEAGE	6,160	5,891	5,891	2,913	6,000	6,000	Town wide account - The standard mileage rate promulgated by the U.S. Internal Revenue Service as of January 1, 2023 is 65.5 cents per mile.	6,000
10501	0350 SEMINARS/PROFESSIONAL MEETINGS	0	6,000	6,000	753	3,500	6,000	The requested amount includes costs for Government Finance Officers Association (GFOA) and miscellaneous training/meetings. Registration fees for professional meetings and annual training seminars for Munis. Increase is a result of new staff training and staff development needs for the department.	6,000
10501	0541 DUES/SUBSCRIPTIONS	0	2,000	2,000	0	2,000	2,000	Memberships for Finance Director, Deputy Finance Director, and Accountant and Payroll Manger.	2,000
10501	0552 BUILDINGS RENTAL VOL FIRE	0	20,292	20,292	20,292	20,292	20,292	Payments to volunteer fire companies Mix District and Dunbar Hill.	20,292
10501	0553 WASTE REMOVAL - CONDO	227,877	228,000	228,000	227,877	227,877	228,000	Contributions to condos for waste removal.	228,000
10501	0590 PROFESSIONAL/TECH SERVICE	122,280	50,000	70,166	11,311	0	0	Outside vendor services	0
10501	0610 OFFICE SUPPLIES	3,112	4,000	4,000	3,242	5,000	5,000	Office supplies for the Finance Department's divisions	5,000
10501	0677 RESERVE FOR NEGOTIATIONS	22,490	800,000	65,052	0	800,000	2,000,000	Set aside funds for Contractual Wage increases for non-union and union negotiated contract settlements / salary adjustments that may occur during the fiscal year, memoradums of understandings between the town and it's unions, Segal actuarial costs and other professional consultants related to the town's financial needs.	2,000,000
10501	9953 TRANSFER OUT	7,965,001	0	0	0	0	0	Fund transferred out to other accounts per Legislative Council	0

10517	0938	INSURANCE LIABILITY	2,330,119	2,115,000	2,115,000	639,868	2,115,000	2,115,000	To pay for training, manuals, updates, equipment, materials, testing, sampling, signage, membership and replacement of items or repairs to items that cause losses. This account is also used to implement the recommendations of the Town's Insurance Carrier, the Occupational Safety & Health Administration ("OSHA"), Safety Committee Expenses, and the results of inspections by the Town's Risk Manager and Safety Committee. The Town has committed to improving its loss control and reducing workplace accidents. Expenditures from this line item are intended to reduce the Town's cost of insurance and claims. At times there may also be a need to employ outside experts for technical matters. Chris Gardener/Phiso Control AED Testing Repair, Adult & Child Pads Batteries, AED/First aid training, 2nd Chance CPR, Safety Training, refreshments at training seminars	2,115,000
									5% contractual increase - Estimated cost of insurance for the following: IRMA property, automobile, general liability, professional liability, umbrella, crime, and bonds for personnel, excluding the Board of Education. This item is affected by increases in the value of buildings, improvements to buildings, and increases in the size and value of the Town's fleet of vehicles. The Town has increased its coverage for Extra Expense and Loss of Revenue from Insured Losses.	
									CIRMA deductibles; The Town of Hamden currently maintains deductibles on the Automobile Fleet of \$1,000 per vehicle, for Property Losses \$10,000 per loss, \$500,000 for Flood. This account is also used to pay for improvements to buildings, vehicles and property that suffer losses. At times due to the method of settling a claim the damaged item cannot be replaced for the amount of monies that the Town receives in a claim settlement. Also, sometimes after a loss the replacement for the damaged item is different from the original piece or the Town's needs change, the claims settlement does not include these situations.	
10517	0965	FINANCE EMERGENCY FUND	43	50,000	50,000	0	50,000	50,000	To cover unforeseen expenses throughout the fiscal year for the operating budgets.	50,000
10517	0985	ENVIRONMENTAL COMPLIANCE	7,231	32,000	32,000	0	10,000	10,000	Periodically, there are spills of petroleum products, chemicals and materials that need to be disposed of in an environmentally sound manner, a cost funded from this line.	10,000
10580	0519B	ICE RINK MANAGEMENT FEE	257,500	257,500	257,500	257,500	257,500	257,500	This line is to cover the contractual Management Fees for the Louis Astorino Ice Arena.	257,500
10580	0519E	TORNADO EXPENSES	250,000	250,000	250,000	0	250,000	250,000	To cover the BAN for prior year tomado damage costs to the Town that were not bonded within the allowable state timeframe.	250,000
10580	0575	EQUIPMENT MAINTENANCE	1,234,088	1,427,000	1,427,000	973,730	1,427,000	1,648,500	Town Wide Contractual - This line is to provide Town-wide Equipment Maintenance, support agreements, etc. for town owned computers software, etc. See attached Spreadsheet for Detailed Information of Annual Recurring Maintenance Agreements etc. and requesting approval through budget process of Contracts.	1,648,500
Total Expenditures:			13,511,973	8,214,131	5,454,183	3,019,355	6,315,617	7,847,023		7,738,296

Finance

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
ADMINISTRATION					
0077 FINANCE DIRECTOR - VACANT	35	175,000	175,000	200,000	200,000
1078 DEPUTY FINANCE DIRECTOR	35	121,261	128,645	132,505	132,505
1131 ACCOUNTANT	35	82,028	90,807	93,531	93,531
1132 ACCOUNTANT - VACANT IN PROGRESS	35	0	90,807	93,531	93,531
9053 ACCOUNT CLERK - ACCOUNTS PAYABLE/RECIEVABLE	35	63,182	67,030	69,041	69,041
9053 ACCOUNT CLERK - ACCOUNTS PAYABLE/RECIEVABLE	35	56,544	59,987	61,787	61,787
9053 ACCOUNT CLERK - ACCOUNTS PAYABLE/RECIEVABLE	35	0	0	61,787	0
PAYROLL DIVISION					
1084 PAYROLL MANAGER	35	95,109	100,901	103,929	103,929
9053 PAYROLL CLERK	35	73,320	77,786	80,119	80,119
RISK MANAGEMENT DIVISION					
0901 RISK MANAGER	35	102,001	102,001	102,001	105,061
PENSION DIVISION					
MOVED TO PERSONNEL - PENSION ANALYST	35	72,753	64,669	0	0
TOTALS FOR FINANCE		841,198.02	957,633.77	998,231.02	939,504.14

<u>Sub/Service</u>	<u>Vendor</u>	<u>Department</u>	<u>Budget Cost</u>
QDS	QDS	Assessor	\$41,239
VISION	VISION	Assessor	\$33,711
DMV	DMV	Assessor, Tax	\$2,500
OpenGov	OpenGov	Buidling, P&Z	\$55,000
EcoDev Website	WebSolutions	Economic Development	\$10,000
ArcGIS	ESRI	Engineering	\$17,000
CAD	DLT (Autodesk)	Engineering	\$6,000
Map Express	NEGEO	Engineering	\$6,000
BlueBeam	BlueBeam	Engineering, P&Z	\$6,000
Civic Optimize CC processing	Forte Payments	Finance	\$5,000
Global - Transfer Station CC processing	Global Payments Integrated	Finance	\$38,000
Misc	Town-wide automation	Finance	\$30,000
MUNIS	TylerTech	Finance	\$355,000
Stripe	Stripe	Finance	\$8,000
ClearGov	ClearGov	Finance, Mayor	\$58,000
ESO & AFD	ESO	Fire	\$50,000
NEOGO	NEOGO	HR	\$13,000
Adobe Acrobat Pro	CDW-G	IT	\$5,000
Adobe Creative Cloud	CDW-G	IT	\$1,050
Avigilon Cloud	ATP	IT	\$20,000
Barracuda	Consolidated Computing	IT	\$35,000
Cisco Secure Endpoint	Total Communications	IT	\$20,000
Co-Managed	Spectrum Virtual	IT	\$200,000
Docusign	CDW-G/Carahsoft/SV?	IT	\$20,000
Fortinet	Spectrum Virtual	IT	\$65,000
HPE Server Support	Consolidated Computing	IT	\$7,000
HPE Server Support	Consolidated Computing	IT	\$9,000
KnowBe4	Novus Insight	IT	\$6,000
M365	Spectrum Virtual	IT	\$150,000
Omnissa Horizon	Consolidated Computing	IT	\$10,000
Omnissa Workspace ONE	Consolidated Computing	IT	\$7,000
Omnissa Horizon	Consolidated Computing	IT	\$20,000
Pure Storage C-20	Consolidated Computing	IT	\$20,000

<u>Sub/Service</u>	<u>Vendor</u>	<u>Department</u>	<u>Budget Cost</u>
QDS	QDS	Assessor	\$41,239
VISION	VISION	Assessor	\$33,711
DMV	DMV	Assessor, Tax	\$2,500
Pure Storage x-20	Consolidated Computing	IT	\$20,000
RSA	Consolidated Computing	IT	\$50,000
VMware vSphere Foundation	Consolidated Computing	IT	\$37,000
Zoom Meeting platform	Zoom	IT	\$30,000
Dante system	Spectrum Virtual	IT/LC	\$2,000
CivicClerk	CivicPlus	Mayor	\$30,000
CivicEngage	CivicPlus	Mayor	\$15,000
Constant Contact	Constant Contact	Mayor	\$1,500
PADS (CivicOptimize)	CivicPlus	Mayor	\$20,000
SeeClickFix	CivicPlus	Mayor	\$10,000
MyRec	MyRec	Recreation	\$5,000
QDS	QDS	Tax	\$98,500
Total			\$1,648,500

Fire

Activity Title	Administration (12501)
Mission Statement	"The mission of the Hamden Fire Department is to protect lives and property from fire and hazardous conditions through education, code enforcement, and effective emergency response. We will deliver first response medical care in a compassionate professional manner and treat all persons with dignity and respect. We will maintain the public's trust through teamwork, appreciation of diversity, efficiency and ethical decision making. Our most valuable assets are our firefighters as they strive for excellence in service to our community."
Risk Management Statement	"The Hamden Fire Department prioritizes human life, firefighter-safety, the conservation of property, and the natural environment. Risk is determined by a constant evaluation of every situation, based upon expertise, education, experience, and the resources provided to the department. Hamden firefighters may place themselves in positions of extreme personal risk, which may result in injury or death, in order to attempt the rescue of those who can be saved. The recovery of those who have perished, or the conservation of property, will only take place with due regard for the lives and health of our workforce."
Managing Risk	Fire Department funding is part of the overall risk management strategy for the Town of Hamden. Fire Department funding has a direct impact on staffing levels, equipment purchases, and is one of the main forces behind the Fire Department's ability to properly address required safety mandates and standards by governing agencies such as the National Fire Protection Association (NFPA), OSHA, NIOSH, NIST, and the DOT. In some cases, the standards of these agencies carry the weight of law and must be adhered to, and in others, they are defined as consensus standards based on science and research and the best practices in the industry. Two essential factors must be considered in the Town's funding assessment: (1) Risk to the community and their expectations of service, and (2) risk to the people the Town employs to respond to emergency calls, and their expectation that (you) as their employer, will adhere to the safety standards defined by the above-mentioned agencies.

Fire

Activity Title	Administration (12501)
Program Description	Accounts within this activity provide for daily administrative duties associated with the Fire Service I.e. payroll, accounting, record keeping, etc. The Fire Department operates five (5) career engine companies, one career ladder truck/aerial platform, two (2) paramedic rescue units and several specialty vehicles from five (5) career stations and one (1). A total of seven (7) stations in all. The Hamden Fire Department provides emergency and non-emergency services in fire suppression, EMS, rescue, inspection, prevention and code enforcement and public education.
Objective 1	Provide exemplary emergency service to the community and meet all contractual and employer obligations described under the Municipal Employee Relations Act (MERA CONN. GEN. STAT. § 7-467, ET SEQ.) and ensure fiscally responsibility.
Objective 2	To implement a realistic vehicle replacement program in recognition of the obsolescence of heavy equipment, staff and support vehicles, and remain compliant with DOT, OSHA, NIOSH, and NFPA standards.
Objective 3	Through leadership and organizational structure, create and prepare Fire Department succession training for all employees. This will provided continuity of leadership service for planned and unplanned vacancies in command positions and operational leadership during large scale emergency events.

Fire

Activity Title	Building / Grounds Maintenance (12533)
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Program Description	The Fire Department maintains five (5) fire stations for 24/7 use. Each station is staffed with 3 to 7 firefighters (depending on location). In addition to routine maintenance, the department does all "house" cleaning, snow removal and grounds maintenance. Supplies within this account are critical to maintain a clean and safe environment for both firefighters and the community.
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Objective 1	Provide our firefighters with the tools and equipment necessary to perform the arduous and technical work of modern all-hazard emergency responses in the Hamden community, in the safest possible manner, reducing the instances of employee injury.
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Objective 2	Reduce the exposure to civilian and employee injury and prevent statutory and OSHA violations through a consistent and fully funded maintenance program.
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Fire

Activity Title Radio Communications (12559)

Program Description Radio communications within the Fire Service are vital to its operation. Firefighter safety, while operating within a structure or other life threatening situation, is dependent upon efficient and compliant communication equipment. System upgrades are continuous within the Fire Department. Items in this category assist in ensuring uninterrupted service to our radio system. Full funding of account #12559-0571 is necessary in order to complete repairs not covered by service contracts provided by the Purchasing Department.

Program Description Remain current in the areas of communication technology and equipment in order to provide safety to both Firefighters and our community.

Objective 1 Provide reliable and up to date radio communications in order to ensure the safety of both Firefighters and the community.

Fire

Activity Title **Vehicle Repairs Supplies/Maintenance (12564)**

Objective 1 OBJECTIVE: To provide the tools, equipment, education and supplies necessary for our Staff to remain technologically current and to successfully complete their mission and daily maintenance shcedules for Fire Department vehicles and apparatus.

Description OBJECTIVE: Fire apparatus repairs and diagnostics require highly trained individuals. In order to remain current with changing technology, our maintenance personnel need to attend dealer mandated training. This training insures that our apparatus remains safe and operational while with keeping vehicle warranties valid.

OBJECTIVE: To meet and exceed OSHA Testing an Certification Compliance in the following areas: Truck Lift Testing, Ladder Testing, Hose Testing, Pump Testing, Aerial Testing, Breathing Air Certification, Breathing Air Equipment Maintenance.

OBJECTIVE: To maintain budgetary funding for immediate emergency repair of apparatus.

Fire

Activity Title	Firefighting (12567)
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Objective 1	To provide the equipment and funding necessary to operate effectively a modern Fire Department.
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Fire

Activity Title	Public Fire Education (12568)
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Objective 1	Provide fire prevention safety training programs in order to maximize citizen safety.
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Fire

Activity Title	Continuous Operations (12569)
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Program Description	For many years, Hamden's Volunteer Firefighters have been an invaluable resource as supplementary responders to the career staff of the Hamden Fire Department. The history of the Hamden Fire Department has its origins in the organization of fire districts and the formation of neighborhood volunteer companies to respond to fires in a timely way. NFPA and OSHA requirements on annual training topics and required training hours do not differentiate between career and volunteer members. Funding of this account allows the Fire Department to maintain emergency equipment to meet the HFD requirements for safe performance of their duties. Program will restart based on the COVID-19 pandemic.
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Objective	Training and equipment for volunteer firefighters.
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Objective	Maintaining PPE, tools, equipment, and supplies to HFD members who meet departmental training requirements.
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Fire

Activity Title	Fire Paramedic (12570)
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Program Description	<p>This account provides training and equipment to the Emergency Medical Services Division of our department. We currently operate with two (2) Paramedic Rescue vehicles providing Advanced Life Support (ALS) service to the Town of Hamden, and (1) Paramedic Training Officer. In addition to our two Paramedic Rescue units, all department vehicles including Engines, Trucks & Staff, are equipped with Basic Life Support (BLS) supplies and Automated External Defibrillators (AEDs). All personnel are trained and certified to provide BLS care and to stabilize a patient until a Paramedic unit and/or ambulance arrives. Our goal is to provide the citizens of Hamden with quality service. To reach this goal we must continually train and provide our personnel with the most advanced technology available to maintain the highest standard of care. EMS responses account for approximately 64% - 68% of our department's annual call volume. EMS falls under numerous regulations and mandates from the State of Connecticut Department of Public Health, OSHA, and local medical control through the Yale New Haven Hospital Center for EMS Program. *Note that our area Hospitals do not provide medical supplies and equipment to our EMS services. All items used to provide patient care are funded through the Town of Hamden's operating budget.</p>
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Objective 1	To provide the highest level of Advance Life Support (ALS) emergency medical care to the residents and visitors to the Town of Hamden.
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Objective 2	To remain in compliance with the CT Department of Public Health and Yale New Haven Center for EMS policies, procedures, and standards for emergency medical care in the field; and to train and equip the Hamden Fire Department accordingly.
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Fire

Activity Title Fire Suppression (12571)

Program Description This account addresses the living quarters, upkeep and needs of our Firefighters. Unlike other Town departments, our Firefighters "live 24/7" in their assigned fire stations and deserve a neat, clean and healthy working environment. Some line items within this activity include furniture, appliances and electronics which must be replaced periodically.

Objective 1 Provide supplies, equipment and all other necessary items necessary to sustain clean and livable quarters for our Firefighters.

Fire

Activity Title	Fire Marshal - Prevention (12572)
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Program Description	The Fire Marshal's duties include meeting the statutory requirements set forth by Connecticut General Statutes Title 29, Chapter 541. On a daily basis, life safety/fire hazard concerns are reported to this office by the public, municipal employees, other departments and our fire personnel. All issues are investigated and compliance is either gained through repeat inspections or violation notices, or the information is turned over to the court system. To eliminate hazards in new or existing structures, this office conducts plan reviews prior to construction or occupancy. Plan review ensures the public's safety by ensuring that fire code requirements are met prior to construction or occupancy. Reviewing building/renovation plans continues to be a major responsibility, especially with the increase in multiple construction projects in Hamden. The office of the Fire Marshal works to educate the public regarding fire safety and prevention in order to maximize community awareness.
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Objective 1	Upgrade the skills of the Fire Marshal's Staff through both mandatory and optional classes/seminars.
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Objective 2	Inspect all high risk and multiple family dwellings on an annual basis for Life-Safety and Fire Code Compliance
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Objective 3	Annually review community risk reduction priorities for the entire town and each unique Fire District.
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Fire

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10325	2501	CODE ENFORCEMENT	18,114	25,000	25,000	13,303	10,000	25,000	Charges for statutory code enforcement and fire watch.	25,000
10325	2502	PARAMEDIC ASSIST REIMBURSEMENT	107,442	115,000	115,000	143,137	130,000	130,000	Insurance billing for Paramedic ALS assistance to the hospital or ALS assessment through a 3rd party agency.	130,000
10325	2507	R PERMITS, LICENSES, ETC.	9,702	25,000	25,000	7,248	10,000	22,000	Plan review, blasting permit, liquor license, annual license fees, inspection fees, etc.	22,000
10325	2509	FIRE MARSHAL PERMIT FEE	171,177	125,000	125,000	79,076	80,000	125,000	Permit Fees	125,000
TOTAL REVENUES			306,435	290,000	290,000	242,764	230,000	302,000		302,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12501	0110	REGULAR SALARIES	4,830,561	10,373,254	9,888,254	6,896,280	9,873,254	10,378,909	This account provides salaries for 104 sworn fire personnel including the Fire Chief and Asst. Fire Chief. Also includes two administrative secretaries and one part-time hydrant maintainer. Contractual - Article 27	10,323,231
12501	0110H	CODE ENFORCEMENT	20,035	25,000	25,000	11,458	18,653	25,000	Expense account for HFD Code Enforcement and Fire Watch are paid from this account rather than Overtime Account 12501-0130. These services are billed by Finance, and any collected revenue is placed in the appropriate revenue accounts by the Finance Department.	25,000
12501	0130	OVERTIME	50,376	60,000	90,000	57,156	40,111	85,000	Account covers time and one half overtime for department personnel including the Fire Marshal, Deputy Fire Marshal, Fire Inspector, Training Officer, and two Shop personnel who work beyond their normal working hours, due to fire cause investigation or emergency repair of apparatus. Account also covers call-in firefighters for major incidents and holdovers from previous shift. Contractual - Article 10	85,000
12501	0131	SHIFT DIFFERENTIAL	73,716	78,280	78,280	54,400	35,786	75,240	Account provides each Firefighter \$760 per year with Continuous Operations Pay (Shift Differential) for working rotating shifts. \$760 X 99 sworn bargaining unit personnel = \$75,240. Chief and Deputy Chief do not receive Shift Differential. Contractual - Article 33	75,240
12501	0133	ACTING DIFFERENTIAL	5,233	8,100	8,100	8,668	10,000	9,100	Account covers individuals working at a higher rank, be paid the wage difference between their permanent rank and their acting rank for that shift. Contractual - Article 11	9,100
12501	0135	PARAMEDIC/EMS DIFFERENTIAL	418,738	461,500	461,500	8,860	461,500	461,500	Contractual incentive for EMT and Paramedic licensed personnel. All new hires must be certified to a minimum of EMT Basic through the State of CT Office of Emergency Medical Services (OEMS), and nationally registered. Contractual - Article 30 (This payment occurs the last week of the FY). Pay out is June 30th EMT 4% and Medic is 8%	461,500

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12501	0136	SUBSTITUTES/STRAIGHT TIME	2,345,438	2,100,000	2,500,000	2,150,295	2,600,000	2,345,438	Account covers normal replacement of personnel to maintain the minimum staffing level of 23 Firefighters on duty. Full staffing for "line personnel" is 92. Includes Firefighters and Officers and is paid at normal straight time hourly rates. Per the HFD CBA, all members are afforded the opportunity to use a maximum of three (3) Training Days per fiscal year to attend courses conducted by the Connecticut Fire Academy [CFA] This line includes projected funding for maintaining this account. Contractual-Articles 8 & 30.7f	2,494,438
12501	0138	FLSA OVERTIME	397,707	410,000	490,000	443,980	410,000	535,000	Account covers the wages required by the Fair Labor Standards Act [FLSA] (Garcia vs. San Antonio 469 US 528 [1985]). Provisions of the Act requires an employer to set a standard work cycle for firefighters, which was determined to be 182 hours within a 24 day cycle. Should an employee work in excess of that time, payment must be made in accordance with FLSA standards and structured in a wage schedule set up and approved by the Town of Hamden Finance Department Internal Auditors in April 1986. Contractual - Fair Labor Standards Act (Holiday do not count towards Garcia.)	550,000
12501	0140	LONGEVITY	225,835	224,565	224,565	179,290	136,243	232,182	Payment to each employee is based upon a percentage of base salary as determined by the number of years of service to the Town. This figure is based on salaries for all sworn fire personnel incorporating more than 5 years years of service. Contractual - Article 21	232,182
12501	0150	HOLIDAY PAY	899,305	994,000	994,000	778,627	994,000	994,000	Holiday pay is compensated at a rate of 12 hours of straight time for each of the 14 holidays as defined per Union contract. In addition, for working said holiday(s), each firefighter is paid an additional 1/2 time rate working days or nights on said holiday. Order ins and fills for vacancies are paid at time and one-half rate of their pay. Contractual - Art. 7 You dont get double time and a half if ordered in.	994,000
12501	0160	STAND-BY	3,120	3,120	3,120	2,220	1,380	3,120	Maintenance Division personnel are required to have one person on stand-by for emergencies after normal working hours and on weekends. \$60 per week is paid to the employee on standby. \$60 X 52 weeks = \$3,120 Contractual - Article 31	3,120

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12501	0175	EDUCATION INCENTIVE	10,550	11,650	11,650	10,050	1,600	11,650	Firefighters who have earned college credits toward a fire service related degree are paid an incentive. College incentives range from \$200 to \$650 based on credit hours. Contractual - Article 31	11,650
12501	0240	PHYSICAL EXAMS-OSHA	17,555	60,000	60,000	1,726	58,735	60,000	Included is OSHA mandatory focused respiratory physical exam, compliant with NFPA 1582 pulmonary function test and PPD (TB Test) and random drug/alcohol testing. The respiratory protection standard, 29 Code of Federal Regulations (CFR)1910.134 requires that a physician determine the health and physical condition necessary for an employee to physically perform their work while wearing a Self Contained Breathing Apparatus [SCBA]. Pricing structure derived by Yale Occupational Health Services. Contratual Appendix C	60,000
12501	0541	DUES/SUBSCRIPTIONS	1,131	2,500	2,500	2,286	514	2,500	Seminar fees for Fire Chief and Deputy Chief. Fire Service publications, 2- Connecticut State Career Chief dues, 2 International Association of Arson Investigator dues 2 - National Fire Protection Association dues, OSHA quarterly publications.	2,500
12501	0545	MED-COM	46,977	48,000	48,000	46,977	1,023	48,000	The Town of Hamden shares in operating costs with eight surrounding Towns for medical resources. MED-COM is a radio dispatch system which allows Paramedics to communicate with hospital based doctors, dispatches transport ambulances to emergency incidents and provides emergency communications and resource deployment, including the YNHH trauma team when required and requested from participating Towns or Cities. MED-COM also provides multi-agency interoperability at large scale regional events.	48,000
12501	0612T	DEI RECRUITMENT AND TRAINING	4,178	25,000	25,000	1,710	24,887	25,000	Funding for the DEI initiative for recruitment, retention, promotion and internal training. HFD Sam Jones EMT Scholarship through Hamden High School.	25,000
12501	0672	UNIFORM PURCHASE ALLOWANCE	78,340	79,500	79,500	54,746	27,645	79,500	Per the Firefighter's CBA, all members receive \$600.00 for purchase of work uniforms. Breakdown - Standard uniforms : \$600 X 101 = \$60,600. Class A Formal \$10,000, Brass \$5,000, Spoilation / Replacement \$2,500 Contractual - Article 18 Sec 18.1.3.	79,500

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12501	0673	UNIFORM STIPEND ALLOWANCE	29,550	29,800	29,800	28,350	1,450	30,300	Account covers required payment of \$300 per Firefighter for uniform maintenance and cleaning. Firefighters are exposed to blood borne pathogens, body fluids, hydrocarbons, etc. Professional cleaning recommended rather than residential laundering. Contractual - Article 19 101x300	30,300
12501	0718	BOOKS,MAPS,MANUALS	321	0	0	0			BOOKS,MAPS,MANUALS	0
12501	0942	STIPEND	1,154	0	0	0			STIPEND	0
12501	9953	TRANSFER OUT	4,902,147	0	0	0			ARPA - TRANSFER OUT	0
12533	0640	BLDG/GROUND MAINT SUPPLIES	413	800	800	800	687	800	The Fire department performs routine maintenance on it's buildings and appliances along with regular ground maintenance such as lawn work and snow removal. This account includes the purchase of materials and equipment allowing our personnel to maintain the buildings they occupy 24/7	800
12553	0590	PROFESSIONAL/TECH SERVICE	7,925	4,000	4,000	211	3,789	4,000	The Fire Chief, Asst Chief or Training Officer coordinate specialized, technical, or administrative human resource programs which may require the retention of outside instructors. Account also covers costs associated with attendance of out of State/Town professional development classes or seminars for professional development as approved by the Fire Chief. Covers outside legal costs beyond town attorney's representation.	4,000
12553	0612T	TRAINING	130,467	140,600	140,600	28,867	136,588	140,600	Account covers costs of providing training and equipment for the following but not limited to: Fire Officer development, hazardous materials response, advanced technical certificate programs such as: vehicle extrication, confined space rescue, technical high angle rescue, water/ice rescue, arson investigation, CFA recruit class, EMT/Paramedic training and mass casualty events. CBA article 30.7, CME requirement for EMS certification.	140,600
12553	0616	EDUCATIONAL MATERIAL <i>Fire Prevention</i>	446	500	500	0	500	500	Account used for the purchase of training resources and manuals related to fire prevention, including texts from the National Fire Protection Association [NFPA] and related industry standards.	500

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12553	0718	BOOKS, MAPS, MANUALS <i>Suppression</i>	271	2,000	2,000	0	2,000	2,000	Account used for the purchase of training books, maps, manuals, applicable software, and other related material pertaining to fire suppression. Maps and pre-plans are fluid documents which need continuous updating on the departments Mobile Data Terminals [MDTs]. Purchase up to date International Fire Safety Training Assoc.(IFSTA) training materials. Purchase reference materials, and software for HAZMAT responses.	2,000
12559	0571	RADIO/COMMUNICATION REPAIRS	870	1,200	1,200	150	1,050	1,200	Repairs to radio system used by the Fire Department which are not covered by service contracts. This line includes communication equipment used by the fire department including but not limited to: mobile units, portables, pagers, phones, tablets, receivers, scanners and volunteer notification systems.	1,200
12564	0561	REPAIRS-FIRE EXTINGUISHER <i>Maintenance</i>	2,780	2,800	2,800	585	2,800	2,800	Repair/replace fire extinguishers, station equipment, testing of air cylinders. Recharge and repair all fire extinguishers used by fire suppression, training, haz-mat and public education divisions. Hydrostatic testing of all high-pressure cylinders in the Department's inventory, including SCBA breathing air bottles must be in accordance with OSHA, NFPA, the D.O.T. and the Bureau of Explosive criteria.	2,800
12564	0626	LUBRICANTS <i>Maintenance</i>	6,500	7,200	7,200	1,783	5,417	7,200	Account provides all lubricants needed to maintain the entire Fire Department fleet. The majority of apparatus now use synthetic oil and diesel exhaust fluid.	7,200
12564	0632	TIRES <i>Maintenance</i>	21,971	24,000	24,000	16,990	8,340	24,000	Account covers labor/repair/replacement of tires and rims on fire apparatus and staff vehicles.	24,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12564	0635	VEHICLE EQPT REPAIR/MAINTENANCE <i>Maintenance</i>	210,414	155,000	155,000	103,111	82,135	155,000	Account covers supplies, equipment and vendor services for maintenance and testing of Fire Department vehicles /pumps /ladders /hose/equipment and parts required for breakdowns. Account also used for parts replacement, rebuilding and/or purchase of items necessary for fire department vehicle/equipment maintenance. Replace CO (carbon monoxide) detectors and calibration gas. Third party vendors conduct hose, ladder, air compressor, air cylinder flow tests and pump testing, all of which are mandatory on an annual basis and affects ISO ratings if not completed. (The Town's Risk Manager recommends the use of certified third party testing companies in order to eliminate workplace injuries associated with said procedures).	155,000
12567	0572	FIRE HYDRANT REPAIRS <i>Firefighting</i>	3,142	3,150	3,150	935	2,215	3,150	The Town of Hamden owns all fire hydrants, excluding private hydrants, and is responsible for preventive maintenance and repair payments to the RWA. Account covers, but not limited to, paint, grease, tools, caps, repair kit cost, flags and RWA repairs. Increase due to inclusion of periodic purchase, repair, and replacement materials for the winter hydrant marking system.	3,150
12567	0611	GENERAL SUPPLIES <i>Firefighting</i>	108,161	115,000	115,000	2,774	113,156	115,000	Provides the standard firefighting equipment necessary for day to day living and emergency operations, e.g. PPE, fire hose, SCBA, air cylinders, fire axes, power saws, saw blades, extrication equipment, computer equipment, and associated items.	115,000
12567	0690	SAFETY SUPPLIES <i>Firefighting</i>	4,474	12,500	12,500	3,451	9,346	12,500	Stabilization equipment, water/ice rescue equipment, rescue ropes and associated rescue hardware, eye protection, helmet face shields, hard hats, Scott air pack masks and associated safety equipment, reflective vests and flammable liquid storage containers. repair and maintain all gas meters.	12,500

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12568	0616	EDUCATIONAL MATERIAL <i>Fire Safety and Prevention</i>	3,317	7,400	7,400	3,321	4,079	7,400	The Harriden Fire Department works with school children from Pre-K through 7th grade, nursing homes, senior citizen groups, assisted living, Quinnipiac University students, etc. Delivering a planned and consistent prevention program has proven to minimize juvenile fire setting incidents and educated our seniors of the danger of fire. Account covers educational fire prevention literature and promotional items.	7,400
12569	0710	PROTECTIVE EQUIP. <i>Continuous Operations</i>	3,822	10,000	10,000	4,390	7,705	10,000	Covers the cost of equipment and repairs necessary for vol. personnel that meet HFD training standards to function and respond w/ structural PPE. According to the needs of the entire department, also used for fire suppression tools/equipment, specialty vehicles, meters, and radios. Protective clothing under account 12501-0672 does not provide for vol. company personnel.	10,000
12570	0611	GENERAL SUPPLIES-CPR EMS	600	600	600	0	600	600	Includes but not limited to: CPR mannequins, rescue mannequins, educational materials, training aids and simulators, A/V equipment and materials to conduct training, AED trainers and simulators, materials to conduct public classes in CPR and first aid training, batteries and electrodes for AED, technical rescue equipment and gear including confined space rescue, water/ice rescue, rapid intervention, vehicle rescue and HAZMAT response equipment. Purchase/replace rescue ropes and other technical rescue gear and equipment.	600

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12570	0680	MEDICAL SUPPLIES EMS	99,885	120,000	120,000	69,805	120,000	120,000	Purchase durable and disposable supplies, medications/narcotics. Equipment needed to extricate, immobilize, stabilize, evaluate and treat sick and injured patients. This includes: airway management equipment and supplies, suction units, oxygen cylinders, oxygen regulators, oxygen masks, ventilators, bag valve masks, pulse oximeters, nebulizers, nasal/oral airways, endotracheal tubes, laryngoscope equipment, pocket masks and suction catheters. 74% of the Fire Department's call volume is classified as medical. Additional fund request due to a high percentage increase in mandatory medications. I.e Epi Pens, narcan, glucagon	120,000
12570	0720	LABORATORY EQUIPMENT EMS	12,782	22,000	22,000	1,627	20,373	22,000	Stryker Sales- For the annual service and maintenance contract for all of the Department's cardiac monitors/defibrillators/pacemakers and AEDs. Starting year 3 of a 4 yr. contract.	22,000
12570	0730	MECHANICAL EQUIPMENT EMS	552	700	700	0	700	700	Repair/replace specialized EMS equipment, e.g., suction devices, stair chairs, etc.	700
12570	0788	ELECTRONIC PATIENT CARE REPORTING SOFTWARE CONTRACT ITEM - ESO / Firehouse 247 FY 2022 , FY 2023, FY 2024	46,313	49,500	49,500	22,000	49,500	49,500	This budget line is an upgrade and consolidation of electronic record keeping software. The specific change to cloud-based ESO® and Firehouse 247 combination software will allow for the use of one combined platform for EMS, Fire, Time Keeping, payroll, & Training Records. This is year three of a three year contract passed by the Legislative Council.	49,500
12570	6122	MOBILE DATA	12,766	16,364	16,364	8,904	9,179	16,364	Hamden Fire Department Mobile Data Terminals (MDTs) are mounted in all responding fire apparatus. MDTs receive transmitted emergency call information from Central Communications including: call locations, safety alerts, hydrant locations, chemical hazards, GPS mapping coordinates, structural preplans, target hazards, and alarm notifications. The MDT program supports personnel accountability and status assignments for fireground safety, also the purchase, repair and monthly for related NexGen fees for hardware, software, and data packages, system maintenance hardware replacement.	16,364

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12571	0645	HOUSEKEEPING SUPPLIES	9,996	10,000	10,000	5,931	6,202	10,000	Everyday housekeeping and sanitary supplies for all Fire Stations. This line item is 25% below the average of \$384 per person [IRS National Standard] annually in cleaning supplies, sanitary materials, and disinfectants.	10,000
12572	0611	GENERAL SUPPLIES <i>Fire Prevention Division</i>	547	700	700	0	700	700	Equipment and supplies necessary for the Fire Marshal, Deputy Fire Marshal, and Fire Investigator to conduct inspections and/or fire investigations and plan review. This line includes inspection software, photographic equipment, evidence collection material and tools.	700
12572	0718	BOOKS,MAPS,MANUALS	262	0	0	0	0	0	BOOKS,MAPS,MANUALS	0
TOTAL EXPENDITURES			15,060,380	15,700,283	15,725,283	11,012,715	15,283,842	16,107,454		16,215,776

Fire

JOB CLASS	HRS	ADOPTED 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
FIRE CHIEF	35	143,000	143,000	143,000	147,290
ASSISTANT FIRE CHIEF	35	136,964	134,912	134,912	134,912
LEGAL ASSISTANT	35	85,762	85,762	88,334	88,334
FIRE MARSHALL	40	121,757	121,757	121,757	121,757
DEPUTY FIRE MARSHAL	40	111,326	111,326	111,326	111,326
ADMINISTRATIVE ASSISTANT	35	66,124	66,124	68,107	68,107
TRAINING OFFICER	40	120,277	120,277	120,277	120,277
FIRE INSPECTOR	40	106,164	106,164	106,164	106,164
FIRE INSPECTOR	40	106,164	106,164	106,164	106,164
SUPT.OF APPARATUS	40	121,617	121,617	121,617	121,617
ASSISTANT SUPT OF APPARATUS	40	111,326	111,326	111,326	111,326
HYDRANT MAINTANER	19	21,015	21,015	24,166	24,166
BATTALION CHIEF	42	120,277	120,277	120,277	120,277
BATTALION CHIEF	42	120,277	120,277	120,277	120,277
BATTALION CHIEF	42	120,277	120,277	120,277	120,277
BATTALION CHIEF	42	120,277	120,277	120,277	120,277
FIRE CAPTAIN	42	111,326	111,326	111,326	111,326
FIRE CAPTAIN	42	111,326	111,326	111,326	111,326
FIRE CAPTAIN	42	111,326	111,326	111,326	111,326
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FIRE CAPTAIN	42	111,326	111,326	111,326	111,326
FIRE CAPTAIN	42	111,326	111,326	111,326	111,326
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
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FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164
FIRE LIEUTENANT	42	106,164	106,164	106,164	106,164

Fire

JOB CLASS	HRS	ADOPTED 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
FIREFIGHTER I	42	72,400	59,968	72,400	72,400
FIREFIGHTER B	42	59,968	59,968	59,968	1
TOTALS FOR FIRE DEPT		10,373,254	10,172,227	10,378,909	10,323,231

Fringe Benefits - Town and Board of Education

Objective 1	The Fringe Benefits Department covers the costs for both the Town and the Board of Education.
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Fringes

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
14,201	0213	WORKER'S COMPENSATION FUND	2,859,968	3,877,000	3,877,000	2,537,300	3,877,000	3,652,434	To fund Employee Workers Compensation Claims, State, Town Employees and Third Party (PMA) Administration, Excess Insurance, Claim stipulations	3,652,434
14,201	0216	LIFE INSURANCE	105,898	120,000	120,000	71,578	120,000	110,000	Monthly payments on behalf of employees and retirees for Anthem Life Insurance and insurance regarding accidental death and dis-memberment.	110,000
14,201	0231	EMPLOYEE RETIREMENT CASHOUTS	1,331,732	708,440	1,308,440	800,747	1,308,440	1,600,000	This line item covers the costs for the Active Employee Retirement Cashouts and the Sick Leave Buy-Out Program. \$1.3 M was spent in FY 24-25. The town currently has 88 out of 400 employees eligible to retire.	1,600,000
14,201	0953	HEART/HYPERTENSION	285,522	150,000	150,000	97,605	150,000	150,000	Concerns heart and hypertension claims. Includes investigation, administration (by PMA), medical bills, lost wages, and "permanency." A few claims are nearing settlement which is why the budget is increasing.	150,000
14,211	0210	SOCIAL SECURITY	1,994,557	2,019,007	2,019,007	1,545,586	2,019,007	2,323,873	The employer's matching contribution for payroll tax, under the Federal Insurance Contribution Act ("FICA"), as well as for Medicare. The Town's matching contribution for "guardian" employees (police and fire) is restricted to Medicare (1.45%) while its match for other positions is 7.65%.	2,323,873
14,211	0211	UNEMPLOYMENT COMPENSATION	41,322	50,000	50,000	34,863	50,000	50,000	The Town's payment to employees who collect unemployment insurance. The Town's crossing guards typically collect unemployment insurance during the summer months and school vacations.	50,000
14,211	0213B	FIRE FIGHTER CANCER STATUTE	740	50,000	50,000	980	1,000	2,000	Primum cost to cover the Fire Fighter's cancer Statute.	2,000
Total Expenditures			6,619,740	6,974,447	7,574,447	5,088,658	7,525,447	7,888,307		7,888,307

Human Resources Office

Program Description	The Human Resources Department (HR) serves as staff and advisor to the Civil Service Commission (C.S.C.), which involves the testing and recruitment of all candidates employed in the Town's classified service, in accordance with Affirmative Action and Equal Employment Opportunity objectives. HR conducts the recruitment, promotion, and appointment of all Civil Service positions for the Town of Hamden, as well as the recruitment and filling of all non-classified positions. The hiring process consists of advertising to recruit for open positions, and the pre-screening, testing, rank, and selection of qualified applicants to fill vacancies. HR is responsible for the composition of clear and concise job descriptions that include the minimum qualifications for each bargaining-unit position, as negotiated and approved by all unions.
Objective 1	To continuously develop recruitment processes; to effectively secure most qualified candidates for hire; to ensure that the Town employs and retains the most qualified employees in order to convey the best possible service to the taxpayers of Hamden.
Description	HR develops, coordinates, and executes all policies, practices, and procedures for the employees of the Town of Hamden. HR oversees and provides advice on employee relations and behavioral management for all Town departments. Onboarding, separation, upgrading, reclassification, termination, and retirement are functions of the HR Department. The HR Department administers the Life Insurance and Health Insurance benefits for all 414 active Town employees (plus their covered dependents) and for 476 retirees, as well as administering the Town's Pension fund. HR is also responsible for administering the Town's Employee Assistance Programs and all required Drug and Alcohol Testing Programs. HR creates, manages, and maintains all personnel files. As administrator to the C.S.C., HR organizes council meetings, composes agendas, and records minutes.
Objective 2	To coordinate employee relations and administer benefits for Town of Hamden employees; to provide employees with accurate information regarding pension; to facilitate the objectives of the Civil Service Commission.

Human Resources Office

Description The Human Resources Department serves as staff and adviser to the Hamden Employees' Retirement Board. Administrative responsibilities include preparing agenda's for monthly Retirement Board meetings; recording minutes and processing bill payment for the Board. The Human Resources Department calculates retirement benefits and arranges for payment of benefits to retiring employees; when advised by the board, coordinates Independent Medical Examinations for employees requesting disability retirements; develops census data for actuarial studies; provides information to employees and retirees regarding plan benefits and administration. Maintains accurate records of retiree and beneficiary benefits. The Human Resources Department pays burial allowances and life insurance to retirees and their beneficiaries.

Objective 3 Effectively negotiate all collective bargaining agreements between the Town of Hamden and the Unions, within guidelines outlined by the Mayor. To negotiate in good faith and pursue any and all cost saving measures for the Town during the collective bargaining process.

Description The Six of the eight contracts expired on June 30, 2023 and has a recently setteled 7 of these contracts which are set to expire in years 2027 and 2028 , the Fire contract expired on June 30, 2022 and the Police Contract expired on June 30, 2024.The Human Resources Director in conjunction with the Mayor, Finance Director, Labor Attorney, Agent of Record and the Segal Company have developed significant changes to the current health care plans offered by the Town focusing on cost saving measures which will reduce the cost burden to the Town.

Objective 4 Develop health insurance cost saving measures by reviewing the current Plan designs with the Segal Company and making recommendations for future Plan design changes to be negotiated into all Town of Hamden collective bargaining agreements.

Description The Town and Board of Education enlisted the services of the Lockton Company as medical broker to review the current Town and BOE health and life plan designs, and to recommend changes to the plan designs for substantial savings to the Town and BOE. The HR Director and the Administration negotiated an HSA health plan with the Firefighters and Police Unions designed to provide savings to the Town. The HR Department is responsible for administration of the Town's medical, hospital, surgical and group life insurance plans. Responsibilities include providing information, enrolling, changing coverage's and removing both employees and retirees from health and life insurance benefits. The HR Department administers COBRA regulations, approves payments, and acts as a liaison between employees and the Town's insurers/administrators.

Human Resources Office

Objective 5

The HR Department administers the Town's Heart & Hypertension program, Medicare Part-B and the Medicare Part-D reimbursement program.

Description

The HR Department, in conjunction with PMA, is responsible for the administration of the Town's Heart & Hypertension claims program which includes investigation of all claims, reporting and assisting in the determination of benefit rates. Weekly Heart & Hypertension benefits are payable and monitored by the HR Department. The HR Department also handles all Medicare Part-B reimbursements for Town employees. The HR Department working in conjunction with the Town's Risk Manager and the BOE also prepared the reports to the federal government regarding the Medicare Part-D reimbursements for the Town of Hamden which total approximately \$400,000 reimbursed to the Town annually.

Objective 6

The HR Department aspires to continue to perform in a professional, fair, helpful, and efficient manner for all Town employees and Town retirees. We provide human resource services and systems that are responsive to our employees and taxpayers needs.

Description

The HR Department is responsible for a myriad of human resource functions such as the following: administration of the Town's FMLA leave policy, ADA compliance and accommodations, the Town's EAP program, Equal Employment Opportunity Employer, contract interpretation and administration, counseling employees regarding health insurance and retirement benefits, custodianship of all official employee personnel records and the preparation of required local, state and federal reports as needed. Development and implementation of all recruitment, hiring, promotional and on-boarding activities. Provide counsel and advice to all departments in the areas of employee conduct and performance. Administration of employee relation's services for all Town employees. Oversight of the Town's Affirmative Action and Equal Employment Opportunity efforts. We work in a customer-focused environment, we seek to improve management's capacity to manage effectively by developing and implementing successful practices in employee relations.

Human Resources Office

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
11212	1104	APPLICATIONS	0	500	500	0	0	0	Shift in recruitment strategies resulting in waiving of prior fees for these roles	0
Total Revenues			0	500	500	0	0	0		0

Human Resources / Civil Service

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
11201	0110	REGULAR SALARIES	325,979	339,241	339,216	217,961	328,623	423,072	Total annual salaries for all positions in the Human Resources/Civil Service Department. Increases due to the contractual obligations of union contracts and department reorganization. Inclusion of Pension Analyst in HR Budget	426,530
11201	0120	TEMPORARY WAGES	27,634	18,000	18,000	17,025	18,000	15,000	Temporary wages for coverages to ensure continued operation and delivery of critical Human Resources services to the Hamden.	15,000
11201	0130	OVERTIME	1,183	0	25	326	21	0	This account covers overtime in response to additional work hours needed to manage the day to day responsibilities of the office. Extra hours were required to cover significant increase in recruitments of new hires, due to fill the vacancies created by the large number of retiring employees.	0
11201	0140	LONGEVITY	0	250	250	0	0	0	Contractual longevity amounts for Human Resources Department employees.	0
11201	0350	PROFESSIONAL MEETINGS	1,314	1,500	1,500	949	1,000	1,000	Attendance at CCM, ConnPELRA, Labor and Human Resources workshops, webinars, meetings and conferences for Human Resources/Human Resource and labor relations issues.	1,000
11201	0510	ADVERTISING	2,227	3,000	3,000	1,072	1,000	1,500	Advertising employment opportunities for all Town of Hamden sworn Human Resources, government and non-certified vacancies (LinkedIn, CCM, etc) - Use of candidate funded sources such as PoliceApp and FireApp offsets the costs to post on those platforms	1,500
11201	0541	DUES/SUBSCRIPTIONS	928	2,000	2,000	1,643	1,700	1,600	MERA Manual annual updates, Labor Law posters and annual dues for membership in CCM's MLR Data Service as well as ConnPELRA/NPELRA, PSHRA annual dues.	1,600
11201	0590	PROFESSIONAL/TECH SERVICE	150	0	0	0	0	0	Outside services	0
11201	0612T	TRAINING	7,712	12,000	12,000	1,120	1,500	5,000	This line includes all state mandated training for Town employees such as sexual harassment training, workplace violence training, cyber security training and any other Town initiated training programs for employees. Town will continue to leverage training opportunities through partners such as KGA and ConnPerfa and CCM.	5,000
11229	0612	TEST SUPPLIES	22,943	20,000	20,000	9,653	0	24,000	Examination companies and test supplies for all Civil Service and Non-Civil Service employee testing. Promotional exams for Police will be conducted by outside companies due to technical nature of the exams for the different ranks in each department.	24,000
11294	0240	PHYSICAL EXAMS	19,526	40,000	40,000	19,102	32,675	40,000	This line item is used for pre-employment physical exams for all Town employees including psychological and polygraph testing for Police Department new hires. The department has also implemented the requirement for psychological exams for new Fire Department hires. This line item is also used for background checks for all new hires including all parks & recreation seasonal employees. This account also pays for the federally mandated random drug testing program through Foley for all safety sensitive positions in the public works department. An increase in retirements town-wide has caused the increased request. Pre-employment physicals for Guardians is four times the cost of a non-Guardian employee.	40,000
11294	0590	PROFESSIONAL / TECHNICAL SERVICES	71,823	85,000	85,000	18,087	70,000	65,000	This line item includes the Town's EAP (Employee Assistance Program) with KGA, as well as the Town's Background Check Vendor (Sterling). HR will need to cover the legal fees for law firms contracted to conduct personnel investigations. This line item is also used for our compliance items such as our 1095 IRS reporting through Benefiscap. This line item also supports our efforts to streamline HR operations through applicant tracking system.	65,000
Total Expenditures			481,420	520,991	520,991	311,416	454,619	676,172		579,630

Human Resources Office

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
0086 EXECUTIVE SEC/HR. DIRECTOR	35	115,260	115,260	115,260	118,718
0088 HUMAN RESOURCE OFFICER	35	86,700	86,700	86,700	86,700
9001 ADMINISTRATIVE ASSISTANT	35	67,996	62,233	68,107	68,107
BENEFITS MANAGER	35	69,285	71,500	73,504	73,504
9915 PENSION ANALYST <i>moved from the Finance Department</i>	35	0	72,896	79,500	79,500
TOTAL FOR HUMAN RESOURCES		339,241	408,589	423,072	426,529

Information Technology

Mission Statement	The Information Technology Division reports directly to the Mayor's Office. Our mission is to provide innovative technology solutions that help help promote efficiency in Hamden's departments and supports them in delivering quality services to the community.
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Purpose	The purpose of the Information Technology Department is to champion an inspiring and forward-leaning vision for technology that positions the Town of Hamden as a global leader in technology innovation; to provide a broad range of high-quality technology-related solutions to employees, departments, council members, and the community in order for each to meet their respective goals; to support and continuously improve essential technology infrastructure for enabling the day-to-day operations of the Town; and to create and maintain an exciting workplace for the information technology department team that inspires high-performance and provides career growth opportunities.
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Dept Description	"Information Technology's exists to build and enable a leading smart and digital city." A digital city broadly adopts innovative Internet-based technologies to enable quality services and processes between city employees, citizens, visitors and businesses. Being smart means using these same digital city capabilities in an intelligent manner, with integrated technology and active citizen participation. The Information Technology Department has been on a multi-year journey to transform itself into being a provider of higher-value information technology solutions and make steady progress towards building a leading digital city.
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Goal 1	Design and implement high-priority digital capabilities for Town staff, residents, visitors, and local businesses.
Objective 1	Develop and "pilot" new services that will increase the community's access to online self-services.
Objective 2	Deploy and maintain systems to track & manage town-owned technology assets in order to better plan future purchases
Objective 3	Deploy and maintain platforms and processes for supporting best-in-class open and participative government to enrich our democracy.
Objective 4	Maintain an ongoing program of civic innovation activities to be ahead of the curve in government technology and include broad participation from innovators in the public and private sectors.

Information Technology	
Goal 2	Develop and execute an IT governance model.
Objective 1	Design, implement, and measure a citywide IT governance process to ensure alignment between technology priorities, project risks, City goals, and available funds.
Objective 2	Maintain and keep current an accurate 5-year IT roadmap.
Objective 3	Create appropriate business intelligence solutions for departments.
Goal 3	Standardize and enhance IT service delivery.
Objective 1	Organize IT service delivery around the principles of the Information Technology Infrastructure Library (ITIL) in order to provide high quality, consistent, and efficient IT services.
Objective 2	Establish and maintain division processes, staff responsibilities, and performance measures.
Objective 3	Execute appropriate training for IT staff to support established processes.
Objective 4	Develop, deploy, and maintain a Disaster Recovery Site, creating redundancy for critical IT systems in case of any catastrophic events
Objective 5	Maintain an actionable IT dashboard.
Objective 6	Manage a program to provide a career path and learning opportunities for the Town's technology staff.
Goal 4	Upgrade and enhance technology infrastructure, communications systems, and information security capabilities.
Objective 1	Upgrade our data center with emphasis on a "virtualization-first" approach to lower cost and support needs.
Objective 2	Decommission all unnecessary systems and rationalize core services with a focus on software-as-a-service.
Objective 3	Maintain and improve the core network equipment that runs the town's intranet & internet
Objective 4	Create and execute an information security strategy.
Objective 5	Ensure a fully-tested disaster recovery and continuity program for a core set of Town systems.
Goal 5	Create a socially-responsible and "Green" IT Infrastructure
Objective 1	Utilize Energy Saving Virtualization Technology wherever possible in Town Datacenters
Objective 2	Utilize Energy Saving Thin Clients instead of full computers wherever possible throughout the Town
Objective 3	Migrate all Datacenter storage from spinning disk to Flash based solutions

Information Technology

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
11801	0110	REGULAR SALARIES	226,918	230,898	230,898	177,983	244,960	260,444	Salaries (Contractual)	256,130
11801	0130	OVERTIME	9,196	13,000	13,000	7,971	13,000	10,000	Overtime - Based on additional evening meetings support, special project requests, and emergency calls	10,000
11801	0140	LONGEVITY	250	250	250	250	250	250	Longevity (Contractual)	250
11801	0590	PROFESSIONAL/TECH SERVICE	31,685	30,000	30,000	30,621	0	50,000	Account provides for purchasing of technical consulting services. GIS services, Cloud Hosting, and other unplanned contingency related purchases. This also includes a one time cost of \$20000 to buy in to a grant-matched security assessment sponsored by SCRCOG.	50,000
11801	0590T	PROFESSIONAL/TECH TRAINING	285	3,000	3,000	95	0	3,000	Account provides for professional development of IT staff to attend training, classes, & conferences, as well as associated fees and costs incurred by IT personnel.	3,000
11801	0785	COMPUTER EQUIPMENT	58,083	40,000	40,000	21,963	0	60,000	Account provides for the purchase of standardized IT & Networking hardware for all supported Town depts, as well as miscellaneous IT-related equipment and tools. This will also include some maintenance allowance of hybrid meeting hardware.	60,000
Total Expenditures			326,417	317,148	317,148	238,883	258,210	383,694		379,380

Information Technology

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
1128 I.T. MANAGER	35	\$ 94,724	\$ 100,493	\$ 107,822	\$ 103,508
9132 I.T. TECHNICIAN	35	\$ 69,835	\$ 74,089	\$ 76,311	\$ 76,311
9132 I.T. TECHNICIAN	35	\$ 66,339	\$ 70,378	\$ 76,311	\$ 76,311
TOTAL FOR INFORMATION & TECHNOLOGY		\$ 230,898	\$ 244,960	\$ 260,444	\$ 256,130

Legislative Council

Mission Statement	To serve the citizens of Hamden and provide for the preservation of good order, peace, health and safety of the Town and its inhabitants.
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Program Description	Council members keep a close watch on your tax dollars and they adopt laws to improve the quality of life for all Hamden residents. As the fiscal authority, the Council prepares the annual Town budget and establishes the mill rate for the collection of taxes. As the Legislative authority, the Council has the power to create and pass all Resolutions and Ordinances that ultimately effect the residents of Hamden.
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Legislative Council

Expenditure Request		Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor	
Organization	Object	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027	
10101	0110	REGULAR SALARIES	131,947.62	147,624	147,624	100,279	147,624	174,925	Council Administrator; Council Clerk	159,150
10101	0120	TEMPORARY WAGES	4,440.00	0	0	0				
10101	0140	LONGEVITY	1,565.00	1,615	1,615	895	1,615	920	Payment is based upon there union contract. Contractual - Article 8	920
10101	0510	ADVERTISING	32,451.51	30,000	32,649	18,655	32,649	35,000	Publication of Public Hearings and Ordinances in full after passage. Code of Ordinance updates (both books and online)	35,000
10101	0576	SPECIAL PROJECTS	0.00	2,000	2,000	0	2,000	5,000	Miscellaneous projects such as binding verbatim minutes, framing pictures of each new council and any misc. project that might come up during the fiscal year.	5,000
10101	0592	LEGAL LAWYER	37,563.58	55,000	52,351	26,071	52,351	50,000	Legal Counsel for Legislative Council	50,000
10101	0595	ANNUAL AUDIT	30,000.00	80,000	80,000	0	80,000	70,500	Payment for Town's Audit	70,500
10101	0965	EMERGENCY & CONTINGENCY FUND	0.00	155,605	155,605	0	155,605	155,605	To cover unforeseen emergency expenses throughout the operating budgets	155,605
10101	0965C	CONTINGENCY	0.00	2,000,000	1,293,849	0	2,000,000	3,000,000	To cover unforeseen overruns throughout the operating budgets.	250,000
10143	0590	PROFESSIONAL/TECH SERVICE	10,559.00	15,000	15,000	5,043	15,000	15,000	Outside services needed upon request	15,000
10143	0670	FOOD PRODUCTS	1,453.72	4,500	4,500	664	4,500	4,500	Food products for Council meetings when needed or requested; gifts such as flowers and/or cards when someone is in the hospital and/or unwell.	4,500
10143	0933	SETTLEMENT RESERVE	8,500.00	50,000	50,000	0	50,000	50,000	Settlements not covered under insurance (CIRMA).	50,000
10143	0941	STIPEND/REIMBURSEMENT	31,684.54	34,000	34,000	17,000	34,000	34,000	Stipend paid to Council members for their service; also reimbursements	34,000
Total Expenditures		290,165	2,575,344	1,869,193	168,607	2,575,344	3,595,450		829,676	

Legislative Council

JOB CLASS		HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
9002	LEGISLATIVE COUNCIL ADMINISTRATOR	35	86,058	86,058	102,252	86,477
9030	LEG COUNCIL ADMINISTRATIVE ASSISTANT	35	71,637	70,557	72,673	72,673
TOTAL LEGISLATIVE COUNCIL			157,695	156,615	174,925	159,150

Library

Mission Statement	The Hamden Public Library, the community's information center, provides a variety of library resources, access to innovative technology and a knowledgeable staff to improve the quality of life and meet the informational, educational, economic and cultural interests of the entire Hamden community.
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Program Description	The Hamden Public Library provides free, open access to knowledge by maintaining locations, both physical and digital.
Objective 1	Provide safe, secure facilities which invite collaboration, citizen engagement, and are welcoming to all.
Objective 2	Ensure that facilities and services are accessible and inclusive.
Objective 3	Continually assess and grow the technological infrastructure of the library.
Objective 4	Through maintaining the Hamden Historical Research room in collaboration with the Hamden Historical Society.
Program Description	Hamden Public Library serves every member of the community by;
Objective 1	Treating all users with respect and sensitivity
Objective 2	Providing open access to collections, services and programs to every individual in the community
Objective 3	Ensuring free and convenient access to the broadest range of information and ideas
Program Description	Aims for the highest quality in its services, programs, staff and facilities;
Objective 1	Quality, up-to-date print, audio, visual, and digital materials in all subject areas, as well as popular materials which reflect the interests of the community
Objective 2	Services that are valued by the community and which result in library use by all groups in the community
Objective 3	A highly trained, competent and motivated staff
Objective 4	Continue to provide resources and additional help for preparing for college and the workforce.
Program Description	Serves as an educational, cultural and recreational resource through;
Objective 1	Services and programming for children and teens which support their education, encourage a love of reading and promote lifetime library use
Objective 2	Expert reference and information services particularly those which provide information about the community and support the local economy
Objective 3	Cultural, education, and recreational programs, exhibits, and collections for all ages

	Library
Objective 4	Technology which expands, extends, and enhances library services and links the library and its users to global information sources
Program Description	Contributes to the well-being of Hamden residents;
Objective 1	By offering opportunities for personal growth and enrichment
Objective 2	By fostering library partnerships with town departments and organizations serving children, businesses, students, and the elderly
Objective 3	By promoting all literacies necessary for successful participation in modern society [early literacy, traditional literacy, financial literacy, health literacy, digital literacy, civic literacy, and legal literacy] through our collective resources, programming initiatives, and collaborations.
Objective 4	Through facilitating thoughtful participation in the affairs of the community and interest in the affairs of the country and the world.

Library

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10536	3607	COPY PROGRAM	11,950	5,000	5,000	7,371	0	0	Color printing and copying, scanning, faxing for library patrons for a small cost to them. Used to pay expenses under account 0515.	0
Total Revenues			11,950	5,000	5,000	7,371	7,500	8,000		0

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13601	0110	REGULAR SALARY	1,905,581.01	1,931,056	1,931,056	989,087	1,978,174	2,243,531	The library currently has 25 full-time and 16 part-time staff, equating to 30.38 Full-Time Equivalents (FTEs), providing public service six days a week at three physical locations and one digital branch. Full-time staff work 37.5 hours, while part-time staff typically work 19.5 hours, totaling 102 hours of direct public service weekly (5319 hours annually). Maintaining staffing levels is crucial for service, safety, and security. Staff also engage in collection development, digital management, programming, outreach partnerships, grant research, technological training, and professional development. Every Wednesday, the team conducts behind-the-scenes work to enhance public service and service evolution. At time of submission of the library's budget request, there are four vacancies - two each of full-time and part-time. We are asking to have two of these positions filled [librarian III/branch manager and librarian 1 P/T] and we seek reinstatement of the library technical assistant position, which was erased from our staff roster when in good faith we funded it \$0 one year. Likewise, in good faith we do not seek filling two positions [patron associate and page P/T] and we ask that they are not removed from our roster of personnel. Adding the librarians and library technical assistant positions put us in good stead to continue to offer the level of service library patrons have asked for and receive. Also, these adjustments permit to offer much needed neighborhood public service, uninterrupted at the lunch period, provide a safety level for all locations, and extends our ability to serve the public.	2,103,649
13601	0130	OVERTIME	9,263.13	11,000	11,000	6,713	11,000	6,000	Overtime is utilized to staff public service desks in three buildings due to staff shortages from sick leave, bereavement, and program needs. To ensure public access for four nights and Saturday hours at Miller Library, two staffing shifts are needed on most days. Staffing is alternated on Fridays and Saturdays with minimal crew. Additionally, custodial overtime is used to address departmental shortages or special needs.	6,000
13601	0134	PAY DIFFERENTIAL	13,629.73	13,000	13,000	8,649	13,000	12,000	Pay differential is paid when an employee is temporarily assigned to perform a type of work in a classification that is paid at a higher level of pay than the rate of pay the employee normally receives. Also, the contract calls for premium pay to PT Library Pages working at the branch libraries.	12,000
13601	0140	LONGEVITY	7,955.00	8,050	8,050	3,030	5,635	6,050	ARTICLE 7 LONGEVITY Section 7.1	6,050
13601	0175	EDUCATION INCENTIVE	1,000.00	2,000	2,000	0	2,000	2,000	The contract provides \$500 reimbursement for successful completion of a graduate or undergraduate course that is job related. In order to reduce the impact of gatekeeping in our profession, we know that recruiting people and then supporting those individuals in their educational journey, will attract a more diverse pool of library employees. (Collective Bargaining Agreement, Local 1303, Council 4, AFSCME, Article 25, Misc.) We currently have two employees enrolled in accredited graduate of library sciences programs.	2,000

Library

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13601	0515	PRINTING / COPIER COST	12,468.71	13,500	13,500	8,273	13,500	13,500	Lease agreement with Xerox Corp. for five public/office machines for copy, print, fax, and scan services. Four of these machines help to generate monies for the library and are in constant use by the public. Quite often it is the availability of this services that brings patrons into the library.	13,500
13601	0541	DUES/SUBSCRIPTIONS	2,905.50	3,158	3,158	1,186	3,158	2,210	DUES: Membership in CT Library Consortium provides discounts on all types of supplies, databases, cooperative programming & training: \$1020. CT Library Association dues for Institutional Membership: \$175. Other staff receive a 50% rebate of the annual membership dues in the CT Library Association (Collective Bargaining Agreement, Local 1303, Council 4, AFSCME, Sec 26.5 Misc.): \$1,363. Membership in ALA for designated staff members, \$600.	2,210
13601	0575	EQUIPMENT MAINTENANCE	803.59	700	700	660	660	660	MICROFILM / FICHE READER PRINTER	660
13601	0590	PROFESSIONAL/TECH SERVICE	3,354.35	2,000	2,000	420	2,000	1,000	PROFESSIONAL TECH SERVICES allows for professional development, involvement in professional participation in conferences - typically in state, tools for development of reports and strategic planning.	1,000
13601	0640	BLDG/GROUND MAINT. SUP	432.59	2,000	2,000	144	500	500	MISC SUPPLIES: There are numerous small items not provided by Purchasing: tote boxes to transport books between branches, batteries, screws, nails, tape & picture hanging hooks / wire, trash baskets: \$100. NOTE: The library benefits from the town-wide bid for building supplies.	500
13601	0650	RECREATION/PROGRAMMING SUPPLIES	3,906.75	4,000	4,000	829	3,907	500	Supplies for standard programs at the four library locations and to support special programming initiatives: especially with an expansion of outreach programming, grab & go activities, and multi-generational summer reading. This roughly breaks down to \$1.025 for each location.	500
13601	0664	LIBRARY PROCESSING SPPLS.	16,599.97	17,000	17,000	6,525	12,000	11,000	Library items must be specially prepared to endure constant circulation and use. Consumable supplies are necessary to prepare books, magazines, DVDs & CDs for the public. Reinforced covers, date due slips, receipt paper, tape, glue & lockable DVD cases to minimize theft: \$12,000. In-house Processing Supplies: includes, replacement AV cases, book tape, laminate, book repair supplies, property stamps, spine and genre labels, etc. for all locations. Also processing supplies for items in Library of Things: \$5,000.	11,000
13601	0672	UNIFORM PURCHASE ALLOWANCE	776.00	700	700	700	700	700	Contractual under AFSCME 1303 - 115: ARTICLE 23 CLOTHING ALLOWANCE Section 23.1 Each custodian will be allocated a three hundred fifty dollars (\$350.00) uniform-clothing allowance each fiscal year. The uniform-clothing allowance will be paid no later than the second week of August of each year to the custodian.	700
13601	0680	MEDICAL SUPPLIES	48.93	90	90	0	90	-	Both the staff and public need basic first aid supplies for scrapes & bruises that occur in the work place & in public areas. Basic first aid supplies include bandages and disinfectant wipes. OSHA requires precautions to reduce exposure to blood borne diseases from bodily fluids: Bio-hazard clean-up kits & latex gloves.	0

Library

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13601	0715	LIBRARY MATERIALS	249,999.76	270,660	270,660	264,539	270,000	217,408	Library materials refers to any item a patron would borrow from the library, in any format, and through any of our four locations. It also refers to digital platforms used to help patrons find a job, prepare for college, conduct research, and improve small business outcomes. Digital resources such as Hoopla, Kanopy, and the NY Times are also paid through this line. Databases designed specifically for research and information development – such as the AtoZ, Consumer Reports, or Ancestry Library – are funded through this line item. Models of acquisition are different for physical items as opposed to digital. When the library purchases a physical copy of something, it becomes the property of the library. When the library offers a digital item, such as an e-book or a downloadable audio, we are either only paying for the license to offer it for a limited number of checkouts or we are paying per use of the item. Paying per use permits greater variety of format types and selection, its variable cost requires us to limit checkouts throughout this platform [i.e. Hoopla] to maintain affordability to the library. Hamden Public Library has the 13th highest overall circulation in the state [out of 171 libraries]. We are tenth in the state for circulation of e-media, accounting for 28% of our circulation. The vast majority of our e-media is only available to Hamden library card holders.	225,000
13601	0784	GENERAL EQUIP OTHERS	1,757.71	2,000	2,000	1,633	2,000	-	No budget request made.	0
13601	0786	COMPUTER - PUBLIC ACCESS	128,103.48	138,000	138,000	78,756	138,831	139,000	Hamden Public Library's full year of membership in Libraries Online, Inc. (LION), a consortium of 30 area libraries that share an integrated library system. \$117,269. This membership fee covers IT support for our Integrated Library System, bibliographic management, our online catalog platform/PIKA, delivery of LION interlibrary loans, cost Overdrive downloadables [ebooks, audiobooks, and more than 700 magazines], information technology support/PC replacement cost, shared services for Maker Kits and electronic fee collection for lost or damaged books, and print and electronic notification of circulation status for patrons, and our use of Library IQ for real time data on patron registrations, demographic analysis of services, and awareness of collection usage. Deep Freeze software licensing: \$700. Scheduling software for staffing across three physical locations and six days of operations: \$600. People counter system as the CT State Library requires libraries to track foot traffic - \$4,000. Subscription to Envisionware software which oversees the usage of public computers per session and powers the pay-for-print operation, including expanding to wireless printing: \$4,000. Springshare: LibCal calendar subscription, used for online program registration and LibAnswers real-time virtual reference service, Patron Point Digital marketing automation platform that helps libraries attract, on board, inform, engage and retain library customers through targeted marketing and automated engagement: \$12,000. FinditCT membership for statewide database/OPAC: \$375, which permits patrons throughout CT find items to borrow from us.	139,000
Total Expenditures			2,358,486	2,418,914	2,418,914	1,371,144	2,457,155	2,656,059		2,523,789

Library

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
0101 LIBRARY DIRECTOR	37.50	108,120	108,120	108,120	111,364
1102 ASSISTANT LIBRARY DIRECTOR	37.50	95,109	100,901	103,929	103,929
9353 BUSINESS MANAGER/LIB II	37.50	78,404	79,816	85,675	85,675
6675 LIBRARIAN IV	37.50	90,606	96,125	99,008	99,008
6675 LIBRARIAN IV	37.50	90,606	96,125	99,008	99,008
6675 LIBRARIAN IV	37.50	90,606	96,125	99,008	99,008
6685 CIRCULATION MANAGER/LIBRARIAN III	37.50	72,933	80,016	87,258	87,258
6678 LIBRARIAN III/BRANCH MANAGER	37.50	84,285	80,016	87,258	87,258
6678 LIBRARIAN III/BRANCH MANAGER- VACANT	37.50	72,065	-00	72,729	72,729
6677 LIBRARIAN II	37.50	78,404	73,088	75,281	75,281
6678 LIBRARIAN I	37.50	72,933	77,374	79,695	79,695
6678 LIBRARIAN I	37.50	72,933	77,374	79,695	79,695
6677 LIBRARIAN I	37.50	45,849	64,856	70,026	70,026
6678 LIBRARIAN I	37.50	75,235	71,117	76,476	76,476
6678 LIBRARIAN I SYSTEM WIDE CHILDREN	37.50	67,034	67,986	73,250	73,250
6018 CUSTODIAN - WORKING FOREMAN	40.00	65,637	69,634	71,723	71,723
6019 CUSTODIAN	40.00	47,266	63,287	65,186	65,186
6682 LIBRARY TECH. ASST.	37.50	39,418	48,641	52,522	52,522
6682 LIBRARY TECH. ASST.	37.50	54,701	58,032	59,773	59,773
6682 LIBRARY TECH. ASST.	37.50	54,701	58,032	59,773	59,773
6682 LIBRARY TECH. ASST.	37.50	54,701	58,032	59,773	59,773
6682 LIBRARY TECH. ASST.- VACANT	37.50	-00	-00	52,522	1
6682 LIBRARY TECH. ASST.	38.70	34,861	48,641	52,522	52,522
6910 PATRON ASSOCIATE/CLERK	37.50	20,493	41,818	45,820	45,820
6910 PATRON ASSOCIATE/CLERK- VACANT	38.00	44,348	-00	-00	1
6685 LIBRARIAN I P/T	19.50	40,374	40,234	41,442	41,442
6685 LIBRARIAN 1 P/T	19.50	23,058	33,725	38,086	38,086
6685 LIBRARIAN 1 P/T- VACANT	19.50	34,858	-00	38,086	1
6685 LIBRARIAN I P/T	15.00	29,173	30,950	31,879	31,879
0970 PATRON ASSOCIATE/CLERK P/T	19.50	16,579	23,132	25,199	25,199
6910 PATRON ASSOCIATE/CLERK P/T	19.50	16,579	23,132	25,199	25,199
6910 LIBRARY PAGE	19.50	16,579	19,367	19,945	19,945
6910 LIBRARY PAGE	19.50	16,579	19,367	19,945	19,945
6910 LIBRARY PAGE	19.50	16,579	19,367	19,945	19,945
6910 LIBRARY PAGE	19.50	16,579	19,367	19,945	19,945
6910 LIBRARY PAGE	19.50	16,579	19,367	19,945	19,945
6910 LIBRARY PAGE	19.50	16,579	18,293	18,840	18,840
6910 LIBRARY PAGE	19.50	16,579	18,293	18,840	18,840
6910 LIBRARY PAGE	19.50	16,579	18,293	18,840	18,840
6910 LIBRARY PAGE	19.50	9,978	18,293	18,840	18,840
6910 LIBRARY PAGE- VACANT	19.50	16,579	-00	-00	1
6682 LIBRARY TECH. ASST.- VACANT	37.50	-00	-00	52,522	1
TOTALS FOR LIBRARY		1,931,056	1,936,339	2,243,531	2,103,649

Mayor's Office

Mission Statement

The Office of the Mayor administers all departments of the Town of Hamden. Our office ensures that the Mayor's vision for Hamden is implemented throughout every facet of our town government to secure the most effective and efficient services possible while balancing the delivery of services that our residents expect and deserve while also keeping down the tax burden on our residents and homeowners. We strive to deliver on our commitment to the priorities we have set in advancing economic growth and opportunity, public safety, affordable housing, education, youth and community programming, and the delivery of town services that enhance our quality of life. We promise to deliver services with compassion and professionalism and we will maintain public trust through ethical decision making.

Mayor's Office

Organization	Object	Expenditure Request Description	Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
10201	0110	REGULAR SALARIES	432,225	445,146	445,146	300,404	445,146	378,817	This account covers the salaries for the Mayor's Office staff.	378,817
10201	0140	LONGEVITY	0	0	0	57	0	0	Longevity payments for those who qualify.	0
10201	0172	EXPENSE REIMBURSEMENT	0	500	500	0	500	500	Funds are used to reimburse Mayor's Office Staff for out-of-pocket expenses incurred while representing the Town or hosting events/programs.	500
10201	0329	TOWN EVENTS	2,698	6,000	6,000	350	6,000	6,000	Costs incurred for Town events including Martin Luther King's Birthday, Hamden Fest, Summer Events, Inauguration Day, Veterans Day, and other town events.	6,000
10201	0350	PROFESSIONAL MEETINGS AND TRAINING	1,179	1,500	1,500	449	1,500	1,500	Fees for Town Officials and professional staff to attend trainings, obtain certifications, and participate in annual conferences and development sessions throughout	1,500
10201	0510	ADVERTISING	0	250	250	0	250	250	Fees for publication of legal notices and public information alerts.	250
10201	0541	DUES/SUBSCRIPTIONS	0	50	50	0	50	50	Membership and subscription to various municipal information services, environmental advisory publications, and procurement notices.	50
10201	0542	VETERANS MEMORIAL PARADE	1,355	6,000	6,000	2,210	6,000	6,000	Ceremonies, events and activities relating to the Memorial Day Parade and the Holiday in general	6,000
10201	0558	MUNICIPAL SERVICE FEES	76,934	77,690	77,690	77,433	77,690	77,690	Assessments for Town membership in the CT Conference of Municipalities, the South Central Regional Council of Governments, Regional Mental Health, Greater New Haven Transit District, Greater New Haven Transit District	78,190
Total Expenditures			514,392	537,136	537,136	380,903	537,136	470,807		471,307

Mayor's Office

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27
0001 MAYOR	35	120,000	120,000	120,000
0007 CHIEF OF STAFF	35	108,000	108,000	111,240
0017 DEPUTY CHIEF OF STAFF	35	80,743	80,743	83,165
1101 ADMINISTRATIVE ASST.	35	62,233	62,233	64,411
0971 SYSTEM DEVELOPMENT MANAGER -VACANT	35	74,170	0	1
TOTALS MAYOR'S OFFICE		445,146	370,976	378,817

Medical Budget - Combined Town and Board of Education

The Medical Budget covers the costs for both the Town and the Board of Education for the following groups:

1. Town of Hamden Active and Retirees employees
2. Board of Education Active and Retirees employees

Medical - Combined Town and Board of Education

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
14040	0214	MEDICAL INSURANCE	54,995,013	56,464,029	56,464,029	46,849,787	57,614,029	63,095,094	Town contribution to Anthem - Medical self Insurance for Town & Board of Education contribution for active and retirees employees. The department projection is based on Lockton renewal summary update. The town is planning to review the existing opt-out provision of the medical plan to evaluate potential increased incentives for employees to elect to decline the Town's sponsored health coverage.	60,095,094
14040	0214P	OTHER POST EMPLOYEE BENEFITS	250,000	250,000	250,000	250,000	250,000	250,000	Town contribution to the State of CT - Other Post Employment Benefits for Town & Board of Education contribution for retirees employees. The department projection is based on Lockton renewal summary update	250,000
14040	0590	PROFESSIONAL/TECH SERVICE	220,000	220,000	220,000	165,000	220,000	220,000	Cost for Lockton the Town's Medical Broker. The Town is planning on exploring the option of engaging with a third party consultant to evaluate potential Medicare related opportunities and cost management strategies within the town's medical plan.	520,000
Total Expenditures			55,465,013	56,934,029	56,934,029	47,264,787	58,084,029	63,565,094		60,865,094

Mental Health

Objective 1	Payment per contract with the State of Connecticut Department of Mental Health and Addiction Services ("DMHAS") for adult mental health services.
Objective 2	Contractual Services for Social Worker
Objective 3	Provision of mental health services to Hamden's children between birth and the age of seventeen.

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13401	9034	ADULT MENTAL HEALTH	132,000	132,000	132,000	66,000	132,000	132,000	Payment per contract with the State of Connecticut Department of Mental Health and Addiction Services ("DMHAS") for adult mental health services.	132,000
13401	9034M	CLIFFORD BEERS	50,000	50,000	50,000	25,000	50,000	50,000	Contractual Services for Social Worker	50,000
13401	9036	CHILD STUDY	0	58,000	58,000	0	0	0	Not funded for FY 26-27	-
Total Expenditures			182,000	240,000	240,000	91,000	182,000	182,000		182,000

Miscellaneous Revenue

Objective To account for revenues that do not fall within the previews of a specific department.

Miscellaneous Revenues

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10497	9637	SCHOOL BUS TRAFFIC ENFORCEMENT	1,844	4,000	4,000	1,360	1,360	1,360	School Bus traffic enforcement program approved in 2011-2012 town collects percentage of tickets issued for passing school buses illegally.	1,360
10497	9701	PILOT - GREATER NEW HAVEN WPCA	73,300	73,300	73,300	36,650	36,650	36,650	Request assumes the same amount as FY 22-23 Actuals.	36,650
10497	9703	PILOT-WATER AUTHORITY	1,427,668	1,437,078	1,437,078	1,331,908	1,331,908	1,331,908	PILOT revenue from the Water Authority	1,331,908
10497	9716	CANNABIS TAX	84,141	150,000	150,000	43,152	43,152	100,000	Cannabis reimbursement funds. This funding will go towards various youth programs.	100,000
Total Revenues			1,586,953	1,664,378	1,664,378	1,413,070	1,413,070	1,469,918		1,469,918

Pension - Town and Board of Education Combined

Proposed contribution to the Town's defined benefit plan.

The Town's required contribution to the State's Municipal Employee Retirement Systems ("CMERS"). The amount requested is for (Town and BOE) employees already enrolled in CMERS (because the defined benefit plan is closed), as well as for potential "new hires."

Pension - Town and BOE Combined

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
14100	0212	TOWN CONTRIBUTION	28,034,471	28,100,000	28,100,000	25,000,000	28,800,000	30,000,000	Proposed contribution to the Town's defined benefit plan which is equivalent to 100% of the Annual Required Contribution (ARC) by state law.	30,000,000
14100	0224	TOWN - CONTRIBUTION TO THE CONNECTICUT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM ("CMERS")	7,334,464	7,409,332	7,409,332	4,800,677	8,236,414	8,648,235	The Town's required contribution to the State's Municipal Employee Retirement Systems ("CMERS"). The amount requested is for employees already enrolled in CMERS (because the defined benefit plan is closed), as well as for potential "new hires."	8,648,235
14100	0224B	BOE - CONTRIBUTION TO THE CONNECTICUT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM ("CMERS")	2,140,642	2,068,120	2,068,120	1,076,777	2,425,354	2,525,309	The Town's required contribution to the State's Municipal Employee Retirement Systems ("CMERS"). The amount requested is for employees already enrolled in CMERS (because the defined benefit plan is closed), as well as for potential "new hires."	2,525,309
Total Expenditures			37,509,577	37,577,452	37,577,452	30,877,455	39,461,768	41,173,544		41,173,544

Planning and Zoning	
Mission Statement	<p>The Planning and Zoning Department is responsible for implementing policies for sustainable growth that will improve the quality of life for its residents and enhance economic opportunities for the business community. Policies and regulatory mechanisms are updated to implement actions consistent with the Hamden Plan of Conservation and Development, including, but not limited to:</p> <ul style="list-style-type: none"> • Increase the availability and access to housing options. • Promote mixed-use, pedestrian-friendly centers. • Promote Business Development and economic opportunities in appropriate locations. • Preserve natural resources, including open space, wetlands, and watercourses.
Objective	Implement the strategies recommended in the Town of Hamden: Affordable Housing Plan, to increase the inventory, diversify the housing mix, and create access to housing options.
Description	The Town of Hamden Planning and Zoning Commission adopted the Affordable Housing Plan on June 14, 2022. The analysis completed as part of the Plan shows that there is need for additional options for both homeownership and rental units. The Planning and Zoning Department continues to evaluate regulatory updates to remove barriers to the creation of affordable housing.
Objective	Evaluate Zoning Regulations and the Permitting process to identify improvements to address natural hazards, climate change and stormwater management.
Description	The Town of Hamden has collaborated with the South-Central Regional Council of Governments in the update to the South-Central Region: Multi-Hazard Mitigation Plan (HMP). The HMP is updated every 5 years and is a pre-requisite for the Town to be eligible for FEMA Grant Programming. The Town of Hamden current (HMP) was adopted in 2023. The Planning and Zoning Department regularly reviews land use applications to ensure compliance with the applicable stormwater management practices. In conjunction with review of applications, the Department will be updating the stormwater management regulations for compliance with the recent updates to the CT Stormwater Quality Manual.
Objective	To provide efficient and professional services to the residents, business, and developers in providing guidance pertaining to the application approval process.

Description	The zoning permit process has been integrated into OpenGov to allow for more efficient communication among departments and review of applications. The Planning and Zoning Department regularly consults with the public (developers, realtors, residents) on the application process, and compliance of a potential project with the Town of Hamden regulations.
Objective	Continued Zoning Regulation and Subdivision Regulation updates, incorporating updated provisions and best practices for stormwater management, complete streets, housing and sustainability. Review of Zoning Map to ensure that properties are within the appropriate zone, particularly in locations where there are significant non-conforming lots and/or uses.
Description	The regulations will be analysed for any potential conflicts and/or out-dated references. Best practices will be researched and the appropriate updates will be recommended. The regulations will be updated in a manner that will be more accessible to the public. This will create an additional opportunity to integrate the regulations within the applicable mapping. The Zoning Map will need to be reviewed and determined if the zoning district is appropriate based on the existing conditions.
Objective	Continued enforcement of the Town's Zoning, Inland-Wetland, Blight and Property Maintenance regulations and/or ordinances
Description	The Planning and Zoning Department will continue its enforcement responsibilities, while improving the process for the public to report any violations.

Planning and Zoning

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	January 2026	2025-2026	2026-2027	Comments/Justification	2027
10911	1103	SALES - MAP & REGULATIONS	3,097	2,500	2,500	2,791	2,500	2,500	Zoning Maps and Regulations are available online and can be downloaded without any fee. This line item includes fees associated with letters of zoning compliance and document copies.	2,500
10911	1104	APPLICATIONS- P&Z	32,848	55,000	55,000	24,440	34,000	40,000	The amount of applications the Planning and Zoning Department receives fluctuates on annual basis. In addition to the Planning and Zoning Applications, the line item includes zoning permit fees. The YTD revenue (\$3,716) and information in Munis does not appear accurate when cross-referencing the data with report of collections and the data from OpenGov. The YTD revenue should \$36,401 with DEEP Fee Collection. \$26,541 when adjusted to exclude teh CT DEEP Fees which are sent to the State per the CGS.	40,000
10911	1105	INSPECTION FEES	200	0	0	0	0	0	The line item was based on fees incurred from requested inspections, such as for a Certificate of Zoning Compliance. The zoning compliance fees are being calculated as part of the the "Applications - P&Z" line item. This line item should be removed in future Budgets.	0
10911	1301	ZBA PETITION FEES	1,176	1,500	1,500	446	1,000	2,000	The amount of variance applications the Planning and Zoning Department receives fluctuates on annual basis. The Department Request is based on average from FY22, FY23, FY24 and FY25.	2,000
10911	1601	I.W.C. APPLICATIONS	707	1,500	1,500	1,784	2,500	2,000	The amount of IWC applications the Planning and Zoning Department receives fluctuates on annual basis. The Department Request is based on the average from FY22, FY23, FY24, and FY25.	2,000
10911	1604	ANTI-BLIGHT FEES	147,405	150,000	150,000	99,050	93,400	75,000	Fees are collected based upon settlement of blight violations that do not result in foreclosure. Most fees are collected via foreclosure and will be reflected in the Town Attorney's budget. The line item is difficult to project due to the amount of time a potential settlement or foreclosure may take to reach its conclusion.	75,000
10911	1605	SALE OF WETLAND SIGNS	27	75	75	354	354	75	Sale of wetland markers.	75
10911	1609	HOUSING REGISRATION FEE	0	150,000	150,000	69,525	50,000	50,000	The program was recently launched and the landlord registration are coming in at a steady rate.	50,000
10911	1610	HOUSING FINE	0	1	1	0	0	1	The goal of the program is for compliance. Once the notification and outreach process begins the department will be able to track compliance, and pursue enforcement for non-compliance.	1
Total Revenues			185,460	360,576	360,576	198,390	183,754	171,576		171,576

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	January 2026	2025-2026	2026-2027	Comments/Justification	2027
11101	0110	REGULAR SALARIES	533,634.14	602,498	601,998	444,169	657,640	751,679	Contractually obligated 3% plus step increase for union employees. The Housing Administrative Assistant position will not be filled in FY26-27, as the staffing needs for the Housing Program will be evaluated. The Department projection is based on the Planner 1 position not being filled until the second half of the Fiscal Year and Housing Administrative Assistant position not being filled in FY25-26.	751,679
11101	0130	OVERTIME	3,105.87	5,000	5,000	613	2,000	3,000	The overtime is necessary based on union staff being able to participate in Commission meetings. The Department projection is based on 10 additional Planning and Zoning Commission meetings scheduled in FY25-26.	3,000
11101	0140	LONGEVITY	2,612.05	2,680	2,680	2,680	2,680	2,948	Contractually required	2,948
11101	0510	ADVERTISING	19,234.20	18,000	18,000	6,776	13,000	16,600	Legal notices for Planning and Zoning Commission, Zoning Board Appeals, and Inland-Wetlands in the New Haven Register, as required by State Statute. This line item fluctuates depending on the number of applications the department receives, which require a Public Hearing.	16,600
11101	0540S	Signs / IWC Medallions	495.00	500	500	0	0	250	Purchase any public hearing signs that may be need to be replaced. Purchase of Inland-Wetland Medallions.	250
11101	0541	DUES/SUBSCRIPTIONS- P & Z	2,071.85	3,000	3,000	1,303	1,500	2,250	Membership in professional organizations, access to professional journals, and certifications. Provides opportunities for employees to stay up to date on changes in the law, new planning and zoning tools and ideas regarding land use trends.	2,250
11101	0590	PROFESSIONAL / TECHNICAL SERVICES	59,090.01	65,000	65,000	14,999	20,000	10,000	Professional/Technical funds are used for stenographer services for Board and Commission meetings when required by State Statutes. The line item has covered additional costs such as conferences, consultant costs, OpenGov (rental registration, code enforcement) modules.	10,000
11101	0672	UNIFORM PURCHASE ALLOWAN	550.00	550	1,050	1,050	800	800	Contractually required	800
11101	0940	FEE REIMBURSMENT	-10,382.00	0	0	7,482	0	0	Fee reimbursment	0
11102	0110	SALARIES	0.00	131,832	131,832	0	0	0	This line item is incorporated within the Regular Salary item(11101 - 0110). It is not clear why it has been seperated as the item is tracked within the Regular Salary line item in Munis. This line item (salaries) has been combined with the regular salaries line item to be consistent with the method in which the payroll is processed	0
Total Expenditures			610,411	829,060	829,060	479,071	697,620	787,527		787,527

Planning and Zoning

JOB CLASS	HRS	ADOPTED 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
TOWN PLANNER	35	120,360	120,360	123,971	123,971
ASS'T PLANNER	35	106,999	113,515	116,920	116,920
ADMINISTRATIVE ASST.	35	66,506	70,556	72,673	72,673
INLAND/WETLAND ENF OFC.	25	46,020	48,828	50,293	50,293
ZONING ENFORCEMENT OFFICER	35	76,794	81,476	88,334	88,334
ASST. ZONING ENFORCE OFF.	35	73,320	77,786	80,119	80,119
PLANNING & ZONING TECH.	35	58,661	62,233	68,107	68,107
ADMIN. ASST. BOARDS & COMM.	35	53,839	59,987	65,522	65,522
HOUSING COORDINATOR	35	74,602	81,124	85,739	85,739
HOUSING ADMINISTRATIVE ASSISTANT (VACANT)	35	57,230	57,230	1	1
TOTALS FOR PLANNING & ZONING		734,331	773,095	751,679	751,680

Police

Activity Title	Armory
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Mission Statement	The Hamden Police Department is composed of individuals who work cohesively to preserve the peace, deter and prevent crime, apprehend offenders, pursue justice for victims, promote traffic safety, and educate the public. We remain committed to expanding our diverse, professional workforce through bias free recruitment, hiring and promotion. The Department fosters and preserves the public trust through community-oriented policing strategies.
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Program Description	The armory staff of the Hamden Police Department is responsible for providing resources, services and support in the areas of officer safety and law enforcement equipment. This equipment includes firearms and less lethal options including electronic control weapons, batons and chemical agents. The primary functions of the armory staff include development and implementation of course curriculum to comply with state mandated certification requirements, including coordinating and scheduling related training events with other bureaus. The armory staff is tasked with ensuring that equipment is properly maintained. Additionally, they seek to be able to repair and service much of the department's equipment to keep costs down.
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Objective 1	To provide our sworn personnel with the highest level of firearms training in an environmentally conscious manner.
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	The State of Connecticut Police Officer Standards and Training Council (POSTC) establishes training standards for police officers. Firearms training and qualification is one of those standards. Our department continues to be environmentally conscious in the selection of ammunition fired by our officers during qualification sessions. The use of a firearm by a police officer in the line of duty is the potential source of major civil liability if training is not accomplished on a regular basis. The department requires our police officers to qualify bi-annually with their Department-issued handgun and special weapons such as the shotgun, and Patrol rifles, far exceeding the state required minimum standard. The department recently instituted an advanced patrol rifle training program that requires additional funding for the ammunition that is expended during the training. The price of ammunition fluctuates based upon supply and demand, and world events.
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Police

Activity Title **Armory**

Description Emergency Services Unit (ESU) personnel participate in additional weapons training approximately 12 times per year requiring the expenditure of live ammunition. Sworn personnel expend approximately 400 rounds of ammunition per year during training sessions, with (ESU) personnel exceeding that amount. Additionally, the (ESU) trains with specialized weaponry such as highly accurate police rifles and less lethal ammunition delivered from shotguns and 40 mm munitions launcher.

Objective 2 To continue to reduce outside expenses normally incurred with repairs to armory equipment.

Description By maintaining the repair tools in the armory and the training needs of the armory staff to continue as a repair facility for police related equipment.

Objective 3 To reduce officer injuries and diminish civil liability.

Description The department maintains efficiency and/or training certifications with specialized, less lethal equipment, such as beanbags, baton round projectile launchers, electronic control weapons and chemical restraint weapons (OC-Pepper Spray). These less lethal devices enable us to resolve potentially deadly situations thus reducing the chance of a fatal result.

Police

Activity Title	Support Services Bureau
Mission Statement	The Hamden Police Department is composed of individuals who work cohesively to preserve the peace, deter and prevent crime, apprehend offenders, pursue justice for victims, promote traffic safety, and educate the public. We remain committed to expanding our diverse, professional workforce through bias free recruitment, hiring and promotion. The Department fosters and preserves the public trust through community-oriented policing strategies.
Program Description	The Support Services Bureau is primarily responsible for providing support for all Department field operational personnel. This includes development and management of the department's operating budget; maintaining all property and evidence seized during police investigations; storing and maintaining all Department records and documents; managing all Department communication systems through the Central Communications Division; and establishment of Department goals and objectives to provide the most cost effective and professional delivery of law enforcement services.
Objective 1	To manage the police department within the approved operating budget, while delivering the most effective and efficient police services to our residents, business owners and visitors.
Description	Monitoring daily expenditures and limiting non-essential expenses by prudently assigning personnel, while complying with collective bargaining agreements, and providing strict management of incidents and events that potentially incur overtime.
Objective 2	To reduce and prevent crime through crime prevention education and instruction delivered to our residents, business owners and visitors.

Police

Activity Title **Support Services Bureau**

Description	The Department's Community Liaison Unit manages the delivery of crime prevention and community outreach services. The Department continues to participate in a variety of community and youth events including the annual Halloween party, Holiday Toy Drive, Food Truck Festivals, Farmers Markets, Silver Bells Festival, YMCA Summer Camps and After School Programs, Shop with a Cop, Brooksvale Fall Festival, National Night Out, as well as at community block watch and civic association meetings. This unit is also responsible for managing crime prevention programs that include personal and internet safety, as well as resident/business security surveys upon request. These programs necessitate the need for literature and equipment associated with subject material.
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Police

Activity Title	Support Services Bureau
Objective 3	To maintain and expand the Police Jr. Cadet Program that was established in 2014, to include a Police Athletic Sports program and a Jr. Commissioner program.
Description	<p>The department established a Police Jr. Cadet Program, identified as Post 290, in 2014 under the Northeast Regional Law Enforcement Education Association (NERLEEA) that targets young adults in the 14-21 age group with an opportunity to learn about and consider a career in police work, while also focusing on the value of higher education, self-discipline and respect for authority. The program includes approximately 25 Cadets, and is managed and supervised by Post Advisors. The Cadets meet weekly and receive classroom instruction and participate in practical exercises on police-related topics, such as motor vehicle stops, DUI, juvenile laws, computer crime, and cultural awareness, to name a few. In addition to weekly meetings, we anticipate that our Cadets will assist our department at events including road races, festivals, concerts, and ceremonies, among others, as well as at community awareness programs. This program requires funding to cover costs related to uniforms, equipment, annual registration fees, competitions and classroom materials. Hamden Police Department has officers that participate in youth sports programs that act as both youth counselors and as coaches. The Jr. Commissioner program will be a new program that introduces a diverse group of High School and Middle School youths to police operations and governing. The department is looking to introduce the role of Police Commissioners to a younger generation in hopes that they will be more active in the community as adults.</p>
Objective 4	To fund the expenses needed for the Citizen's Police Academy that is held bi-annually in the spring and fall.

Police

Activity Title **Support Services Bureau**

The department sponsors a Citizen's Police Academy that is structured and intended to educate and teach members of the community about police practices and procedures, department structure and functions, and day-to-day operations. We believe that informed and educated stakeholders are more supportive of their police officers, and also more influential within their own neighborhoods and communities. Increased community rapport, trust, and fellowship with department personnel are additional benefits expected to be realized from this endeavor. Academy classes are held once a week for approximately 13 weeks where classroom instruction is provided on police-related topics such as motor vehicle stops, crime prevention, police technology, DUI, juvenile laws, use of force, patrol procedures, firearm safety, computer crimes and Internet safety, and cultural awareness, to name a few. Practical exercises are part of the instruction as well. This program requires funding to cover costs related to classroom and educational materials, as well as equipment. Light refreshments are often served at each class. Over the last couple of years, the program has been praised by participants and allowed the department the opportunity to develop new and lasting relationships within the community. The new Hamden Town Charter includes language regarding Police Commissioners attendance.

Objective 5 To sustain and expand the Street Outreach Worker Program (SOWP), which is currently funded.

Police

Activity Title	Support Services Bureau
Description	The Town contracted with Connecticut Violence Intervention Program for a Street Outreach Worker Program (SOWP). This program utilizes a "Public Health" risk reduction model with the goal of decreasing violence among teens and young adults. The SOWP employs several best practice strategies including: 1) outreach and engagement of youth at high risk of gun violence; 2) maintaining a presence in neighborhoods where youth gun violence occurs and intervening in potentially violent situations to head off violence; preventing retaliation for community violence by offering nonviolent solutions and having a presence at hospitals following shootings; 3) establishing and using a network of social service referrals to provide assistance at all times to those in need; 4) creating partnerships with the Town, community, schools, law enforcement, hospitals, faith-based and service provider organizations to help create a comprehensive response to gun violence in the city; 5) advocating for teens and young adults, to help youth negotiate challenges they encounter in court, schools and community". 6) an expanded minority recruitment initiative will include advertising, social media, videos, flyers and signs and will require additional funding.
Objective 6	To hire a Crime Analyst to assist with the State of Connecticut crime reporting mandates, workload and increasing tasks and requirements brought about by the service needs of the public and law. (Not moving forward with request due to 5% recommended budget cuts)
Description	The amount of our crime reporting has dramatically increased over the past few years and continues to grow. Other area towns with similar populations have on average 4-6 Record Technicians on staff to fulfill their needs. Keeping up with crime stats (NIBRS reporting) is challenging without the proper staffing. More often than not, we are delayed due to insufficient staffing levels. A Crime Analyst will support the entire police department with statistical analysis and crime trends, there by increasing the department's likelihood to successfully reduce crime.

Police

Activity Title	Computer Crimes Unit
Mission Statement	The Hamden Police Department is composed of individuals who work cohesively to preserve the peace, deter and prevent crime, apprehend offenders, pursue justice for victims, promote traffic safety, and educate the public. We remain committed to expanding our diverse, professional workforce through bias free recruitment, hiring and promotion. The Department fosters and preserves the public trust through community-oriented policing strategies.
Program Description	The prevalence of technology in our society has reached a point where crimes, including harassment, identity theft, threatening and fraud, that were historically investigated by frontline personnel must now be investigated by our Computer Crimes Unit (CCU) due to the frequency of these crimes involving the use of electronic mail, texting and multimedia messaging service. The devices used to facilitate these types of communication require forensic examination and evidence recovery by our (CCU). The general public has come to expect the department to be fully equipped and staffed to handle all facets of computer crime investigations.
Objective 1	To effectively and efficiently manage the volume of investigations and forensic examinations conducted by the (CCU), while meeting the ever increasing advances and use in technology as it relates to the law enforcement profession.
Description	Technological advances in our society have increased the demand and need for law enforcement to conduct more complex investigations, specifically in crimes facilitated through computers, cellular telephones and other technologically advanced equipment. The Computer Crimes Unit (CCU) conducts these investigations that include the crimes of child pornography, fraud, identity theft, harassment, threatening and any other criminal violations facilitated by the use of computers and the Internet.

Police

Activity Title	Training Division
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Mission Statement	The Hamden Police Department is composed of individuals who work cohesively to preserve the peace, deter and prevent crime, apprehend offenders, pursue justice for victims, promote traffic safety, and educate the public. We remain committed to expanding our diverse, professional workforce through bias free recruitment, hiring and promotion. The Department fosters and preserves the public trust through community-oriented policing strategies.
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Program Description	The Training Division provides a comprehensive police education program designed to meet and exceed state mandated training requirements in an ever-increasing array of topic areas. One of the largest risks for a municipality is a civil lawsuit stemming from allegations of failure to train its police officers in accordance with best practices, industry standards and the law. Our department believes that our thorough training program has mitigated such civil liability claims. In addition to monthly in-service training, the Training Division provides classroom instruction and field training for recruits, crossing guards and dispatchers. The Training Division also coordinates assignment to external training classes offered by the State of Connecticut, other law enforcement agencies and education institutions. This division also acts as the department's quartermaster in the management and distribution of uniforms and equipment assigned to personnel. In FY 2020-2021, the department acquired online virtual training (Lexipol) for the entire department in response to Covid-19 issues, and as a means to provide a more cost effective training method. The Police Accountability Bill imposes new standards of accreditation that all police departments must meet. As a result, it is anticipated that there will be increases regarding the funding of training requirements. Also, due to a continued increase in police retirements, additional funding is anticipated for the recruitment, hiring, and training of new police officers.
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Objective 1	To continue to provide mandated police training instruction in accordance with Connecticut General Statutes, specifically 7-294a, 7-294d, 7-294e, 7-294f, 7-294g, 7-294h, 7-294i, 7-294m, 7-294n, 7-294o, 7-294q, 7-294r, 7-294s, 7-294y, 7-294bb, and 7-294cc, in addition to POST mandates. This also includes training requirements of the Police Accountability Act.
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Police

Activity Title **Training Division**

Description To provide State of Connecticut certified training courses throughout the year in topic areas as mandated in the Police Officer Recertification Program established by the Police Officers Standards and Training Council (POSTC) and Connecticut General Statutes. These topics include legal update, firearms, gang related violence, missing persons, de-escalation, eyewitness identification, managing the mentally ill, electronic defense weapons, allegations of police misconduct, crimes motivated by bigotry or bias, domestic violence, use of force, body-cameras, rape crisis, child abuse, suicide intervention and juvenile matters.

Police

Activity Title **Training Division**

Objective 2

To provide personnel with specialized training based on job responsibilities and assignment.

Description

The department provides additional, specialized training to personnel throughout the year in topics such as, but not limited to, firearms; electronic control weapons; trauma informed sexual assault investigation, body-worn recording equipment; fair and impartial policing, defensive tactics, basic, intermediate and advanced crime scene processing; DUI; motor vehicle accident reconstruction; narcotics and vice investigations; emergency medical dispatch (EMD); de-escalation tactics; computer crimes; CPR, basic, intermediate and advanced interview and interrogation; Emergency Services Unit (ESU); as well as management and executive level training courses. The department makes this training available through various current and relevant law enforcement training opportunities and offers this specialty training based upon personnel assignment and job duties.

Objective 3

To continue to provide quality uniforms and equipment for all police personnel, consistent with industry standards.

Description

The Department strives to equip all of our sworn personnel and crossing guards with the highest quality uniforms beyond what is required by their respective Collective Bargaining Agreements. The police department is a structured organization and its rules and regulations require our personnel to appear neat, orderly and uniformed. With an emphasis on the importance of this objective, the department will continue to present itself with a professional image to the public. The recent retirements and hiring of new employees has caused the department to incur higher expenses related to new uniforms, equipment and training, including Connecticut POST mandates.

Police

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2028	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10324	2401	POLICE EXTRA DUTY	2,799,516	2,750,000	2,750,000	1,966,045	2,800,000	3,500,000	This account covers the revenue related to police protection and traffic control for third party vendors. The increase in the request reflects a vendor rate increase of approximately 20% that went into effect on October 21, 2025. The revenue exceeds the expense because the Town adds 25% to the cost in accordance with the police collective bargaining agreement. If the Town contracts with an outside collections agency, revenue may increase.	3,500,000
10324	2403	WEAPON PERMITS	22,620	22,000	22,000	13,931	22,000	22,000	Fees for pistol permit applications.	22,000
10324	2405	BINGO, AMUSEMENT & RAFFLE LICENSES	615	1,000	1,000	145	300	500	Fees for Bingo, Amusement and Raffle license applications, as outlined in the Connecticut General Statutes.	500
10324	2406	VENDOR AND PRECIOUS STONE PERMITS	9,170	7,000	7,000	5,285	7,500	7,500	Fees for vendor, precious metals and stones, and pawn license applications as outlined in the Connecticut General Statutes.	7,500
10324	2408	ALARM ORDINANCE FEES	36,926	30,000	30,000	24,075	32,000	32,000	Fees for false alarm ordinance violations and failure to register alarms from residential and commercial buildings.	32,000
10324	2410	BACKGROUND CHECKS & FINGERPRINT FEES	1,251	1,200	1,200	750	1,200	1,200	Fees for police background checks and fingerprint processing.	1,200
10324	2411	VEHICLE - EXTRA DUTY	320,051	300,000	300,000	250,680	300,000	300,000	The Town bills third party vendors per hour for use of police vehicles at extra duty assignments. This rate and fee are outlined in the police collective bargaining agreement.	300,000
10324	2412	MOVING VIOLATIONS-STATE REIMBURSEMENT	14,488	15,000	15,000	16,813	18,000	18,000	State of Connecticut reimbursement for moving violations.	18,000
10402	0507	POLICE MISCELLANEOUS	0	200,000	200,000	0	0	0	Unknown	0
10402	2402	CONTRACTUAL OFFSET REV. LINE	0	100,000	100,000	0	13,365	9,117	Reimbursement from various grants. Bullet Proof Vests Program (BVP), schools and training. \$9117.00 in reimbursements being submitted	9,117
10624	2404	TRAFFIC ORDINANCE VIOLATION	850	1,000	1,000	450	500	500	Local parking tag violations.	500
10924	2407	REPORTS & RECORDS	6,832	6,600	6,600	4,354	6,600	6,600	Fees collected for police documents, in accordance with the Freedom of Information Act (FOIA).	6,600
Total Revenues			3,212,318	3,433,800	3,433,800	2,282,527	3,201,465	3,897,417		3,897,417

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12401	0110	REGULAR SALARIES	5,695,286	12,102,778	12,230,475	8,658,430	12,102,778	13,572,349	The request is based on stipulated salary schedules outlined in the labor agreements for employees of the department. The department wanted to request (4) additional officers, but decided to forego this request in an effort to reduce the overall budget by 5%.	13,010,575
12401	0110E	EXTRA DUTY SALARIES	2,267,148	2,200,000	2,280,803	1,608,609	2,200,000	2,800,000	This account covers expenses related to police protection and traffic control for third party vendors.	2,800,000
12401	0110T	EXTRA DUTY TOWN JOBS	152,634	170,000	171,830	101,167	120,000	120,000	This account covers expenses related to police protection and traffic control at town events and programs managed by Public Works; Board of Education; Arts, Recreation and Culture, and the July 4th fireworks display.	120,000
12401	0130	OVERTIME	1,269,817	900,000	1,374,756	1,039,402	1,500,000	1,300,000	Personnel from all bureaus may be called upon to stay over a normal shift or be called in on an overtime basis to assist in operations due to his/her special training and duty assignment for major incidents, crime scene processing, accident investigation and reconstruction, as well as for time-consuming follow up and report completion. The Police collective bargaining agreement also requires a minimum staffing of uniform patrol supervisors and officers on each shift. Contractual language stipulates a "one - under" concept for approving time-off for employees assigned to the patrol division, thereby necessitating replacement of personnel on an overtime basis. Overtime can also be triggered for training classes that can include six-day work weeks depending on the Training Division schedule, as well as for prisoner detention supervision.	1,300,000
12401	0131	SHIFT DIFFERENTIAL	74,888	80,000	93,950	75,304	94,740	82,800	This account covers shift differential payments for bargaining unit employees in the Police and Civilian Dispatcher Unions according to contractual language outlined in their respective labor agreements.	82,800
12401	0134	PAY DIFFERENTIAL	0	2,000	2,000	0	0	10,000	Pay differential is used to compensate bargaining unit employees who temporarily work in a higher job classification. The Town Hall and Supervisors collective bargaining agreements both contain language that outline this provision. In addition, in the Police Collective Bargaining Agreement, stipends are granted for "Foreign Language Proficiency, Drug Recognition Expert (DRE's), Phlebotomist and officers who are Primary Field Training Officers (FTO's). Articles 17.7, 54.1, 54.2 and 54.3 cover these provisions.	10,000
12401	0138	FLSA - OVERTIME	3,948	4,500	4,699	2,499	3,200	3,500	This account covers the higher rate of pay for Police bargaining unit personnel who work more than 86 hours within a two week period in accordance with federal guidelines.	3,500
12401	0139	OVERTIME-MUNICIPAL EVENTS	277	1,500	1,509	9	1,500	1,425	This account is used for the department to hire sworn officers (Permit Officer) for security, compliance and traffic control for community events, including, Food Truck Festivals, Freddie Fixer Parade, compliance check for permits, licensed vendors, and National Night Out. The expenses associated with the July 4th fireworks display has been moved to the Town Extra-Duty account #12401-0110T.	1,425
12401	0140	LONGEVITY	234,053	264,062	271,013	194,224	236,046	250,033	Longevity is a benefit calculated based on years of service paid to all eligible Department employees (Crossing Guards longevity appears in a separate account), in accordance with applicable collective bargaining agreements. The Longevity benefit for Police Officers adjusts each year based on increases in contractual salary schedules. This account also covers the sick time incentive benefits for sworn police officers outlined in the police union collective bargaining agreement and dispatchers. The longevity payments may increase as a result of anticipated contractual salary increases or decrease as a result of retirements.	250,033
12401	0150	HOLIDAY PAY	700,998	700,000	727,888	573,117	758,968	700,000	The collective bargaining agreements for all Department personnel stipulate payments for specific holidays throughout the calendar year. The holiday pay may increase as a result of anticipated contractual salary increases.	700,000
12401	0170	MEAL ALLOWANCE	3,613	3,600	3,600	2,703	3,874	3,874	The collective bargaining agreement for the Civilian Dispatchers requires payments for meals for personnel required to work 4 or 8 hours beyond or before a regular shift with less than 24 hours notice.	3,874

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12401	0332	ANIMAL ACQ/CARE/TREATMENT	4,285	15,000	15,000	11,320	15,000	14,250	This account covers costs for the Department's K-9 teams. This account includes expenses related to physicals, veterinary services for injuries and illnesses, food purchases, vacation boarding and all other necessary supplies. Each K-9 team is assigned a marked Department vehicle that contains specialized equipment purchased with funds from this account. These expense descriptions are outlined in the Police collective bargaining agreement and are required by the Department to provide.	14,250
12401	0360	BUSINESS TRAVEL	8,000	10,000	10,000	499	5,000	5,000	The Police Department must occasionally send sworn personnel outside of Connecticut to properly and effectively follow-up on major investigations, including interviews with persons, collection of evidence, extradition and transportation of arrested persons and to collaborate with other law enforcement agencies. Personnel are also occasionally assigned to specialized training seminars outside of Connecticut. This account funds expenses related to, but not limited to, airfare, lodging, daily stipend for food and rental vehicle costs. This account must be funded as the unpredictable nature of police work necessitates the ability of the Department to travel in an instant.	5,000
12401	0460	TELEPHONE SERVICE	182,397	173,000	173,000	105,577	173,000	173,000	This account covers expenses for all Police Department telephone services including E-911 and cellular devices, and internet/phone services for the 2 Police Substations and the Community Center. The Department must provide a wireless data link for approximately 35 mobile data terminal accounts for field operations.	173,000
12401	0515	PRINTING/REPRODUCTION	674	2,000	2,000	970	1,500	1,500	This account covers expenses related to printing of various documents, parking tags, third party accident reports, certificates, etc. The department still has to purchase our own toner supplies, printer cartridges and accessories for approximately half of our printers that were not upgraded during the previous fiscal year.	1,500
12401	0541	DUES/SUBSCRIPTIONS	1,000	1,500	1,500	1,400	1,400	1,425	Fees associated with memberships to various professional organizations, including, but not limited to, New England State Police Information Network (NESPIN), ARRESTHISTORY.COM, Connecticut Police Chiefs Association (CPCA), FBI National Academy, International Association of Chiefs of Police (IACP), Police Executive Research Forum (PERF) and the South Central Criminal Justice Administration (SCCJA). Also, fees for state required licenses are covered by this account.	1,425
12401	0550	POSTAGE	441	1,000	1,000	124	500	500	This account covers expenses related to the shipping and/or delivery of materials that can not be delivered through the normal process, such as biological evidence to laboratories, certified mail and police equipment being returned for repair. This account must be funded due to the unpredictable nature of police work and the need to have certain items delivered without delay.	500
12401	0556	RENTAL - EQUIPMENT	300	1,000	1,000	0	800	600	This account covers costs related to equipment and supplies for the Property Division including, but not limited to a bar code system printers & labels, heat sealing machine, DVD burner/copier. The department has an annual auction for found property, that under state law, the department is required to advertise the event in a local publication. The expenses related to the auction are funded from this account.	600
12401	0575	COMPUTER EQPT/MAINT.	74,227	115,000	115,000	78,138	115,000	109,250	This account funds expenses related to the purchase of hardware and software related to the Police Department IT infrastructure which includes, but is not limited to laptops, tablets, E-Signature pads, modems, printers and their associated accessories. Also, included is the need to replace server, switches, UPS's, and other hardware that is end of life cycle (EOL). Included in these costs are also the leasing expenses for previously purchased hardware (\$73,283.20/year). These costs are based on a 5 year lease program that was approved in the previously submitted budget. The licensing of this hardware is covered under this account. Retention of information is required under CT State Statutes in accordance with the FOIA and State of CT retention schedule. The increased funding also captures hardware and software for the Social worker position, as well as new stand alone printers to replace our 12 year old units.	109,250

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12401	0590	PROFESSIONAL/TECH SERVICE	540,249	479,013	471,013	414,285	471,013	636,880	This account covers costs associated with fees for notaries public, attorneys, investigators and Language Line which is a 24 hour language translation service. This account covers the purchase of department maintenance agreements/licenses including, but not limited to: the Automated Fingerprint Identification Technology (AFIT), personnel scheduling and notification system software, video enhancement system, (EMD) software, voice recorder, mobile data software, cellular telephone forensic equipment software, records management system, building security/video system, body-camera data storage and licenses, and policy compliance software. This account also funds the purchase of cleaning supplies and paper products for the department, as well as the service contract with an outside cleaning company. All statements of individuals under investigation for capital, or A/B Felonies must be audio and video recorded. These transcription expenses are outsourced to a private vendor. \$10,000 added for SPCP.	646,880
12401	0610	OFFICE SUPPLIES	388	850	850	845	800	800	This account funds expenses related to the purchase of toner cartridges, printer supplies, pens, scissors, staplers, staples, calculators, to name a few.	800
12401	0670	FOOD PRODUCTS	4,763	7,500	7,500	1,991	6,500	7,125	All persons held in the custody of the Police Department must be fed up to three times per day and the current cost of each meal is \$7.00. This account also covers expenses for functions hosted by the Police Department, which include the Police Explorers Program, Citizens Police Academy, Victim Services meetings, Sports Athletic Program, Jr Commissioners meetings and training events.	6,500
12,401	0710	OFFICE EQUIPMENT	4,922	5,000	5,000	1,528	5,000	4,500	This account covers the costs for office supplies and equipment.	4,500
12,401	7074	STREET OUTREACH PROGRAM	124,500	120,000	120,000	60,000	120,000	0	The Street Outreach Worker Program (SOWP), (CT VIP). Funding was being requested to support a minority police recruitment initiative as well, but due to a 5% reduction request, this funding request is being eliminated.	120,000
12401	9953	TRANSFER OUT	5,822,382	0	0	0				
12,452	0110	REGULAR SALARIES-School Crossing Guards	296,491	333,236	333,236	212,264	328,940	357,544	This account funds the salaries for the School Crossing Guards in accordance with contractual wages effective on July 1, 2025. There are currently 21 full-time and 4 part-time Crossing Guard positions funded.	357,544
12452	0140	LONGEVITY	2,949	2,861	2,861	2,677	2,837	3,060	Longevity is a benefit calculated based on years of service paid to all eligible School Crossing Guards in accordance with the applicable contractual article.	3,060
12452	0180	SCHOOL CLOSING	1,256	4,166	4,166	4,068	4,166	4,551	The Town Hall Union collective bargaining agreement includes a benefit for full-time crossing guards to be compensated with up to three (3) days of pay during the school year when school is closed due to snow.	4,551
12452	0672	UNIFORM PURCHASE ALLOW	5,750	6,750	6,750	5,000	6,750	6,250	In accordance with the Town Hall Union collective bargaining agreement, each full-time Crossing Guard is entitled to a \$250 clothing allowance. Additional funding is requested for the 4 spare Crossing Guards.	6,250
12452	0674	UNIFORM CLEANING ALLOW	3,675	4,600	4,600	3,675	3,675	3,675	In accordance with the Town Hall Union collective bargaining agreement, each full-time Crossing Guard is entitled to a cleaning allowance in the amount of \$175 per year. (\$25 penalty per CG if not paid on time)	3,675
12453	0175	EDUCATION INCENTIVE	87,409	102,915	103,780	79,066	102,915	97,769	The Police Collective Bargaining Agreement, specifically articles 19 and 23, stipulate education and Emergency Medical Technician (EMT) benefits paid qualifying employees on a yearly basis. Education benefits are determined by credits earned and area of study. Account also covers the cost of contractually required tuition reimbursement for members of the Police Union not to exceed \$15,000 per year for the entire membership and \$600 per year for members of the Supervisors, Town Hall and Dispatcher Unions (not to exceed \$600 per year for each of the 23 employees \$13,800). Article 19 of the Police Union contract also requires the Department to pay for all text books prescribed by schools attended by police officers. The (EMT) benefit is also a contractual item payable to all eligible employees of the Police and Dispatcher Unions at 4% of the annual salary for Police Officers and \$500 per year for Dispatchers. The (EMT) benefit for Police Officers adjusts each year based on increases in contractual salary schedules. The increase in funding requested is based upon potential modifications to Article 19 of the police collective bargaining agreement, as we have hired new police personnel that have college education.	97,769

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12453	0590	PROFESSIONAL/TECH SERVICE	93,663	136,000	136,000	61,290	110,000	115,000	This account covers costs associated with Police Officer recertification in mandated topics outlined in the Police Recertification Program of the Police Officers Standards and Training Council (POSTC) and the Connecticut General Statutes. This includes fees for the Connecticut Criminal Law Foundation and command level training for the Chief and Deputy Chief. Additionally, to cover costs for external, on-line training (POST approved - Lexipol) and specialized training courses for police personnel, legal advice/review on policy updates as needed. Part of the POST recertification process is the mandated drug testing and mental health wellness evaluations in accordance with the Police Accountability Act.	115,000
12453	0616	EDUCATIONAL MATERIAL	1,346	7,000	7,000	183	5,000	5,000	This account funds the costs for educational materials for topics such as Bias-Based Policing, Use of Force, Officer Safety, Blood-Borne Pathogens, and Hazardous-Materials. This account also covers costs associated with the Citizens Police Academy. Anticipated increase due to hiring outside instructors for mandated training.	5,000
12453	0672	UNIFORM PURCHASE ALLOW	180,173	160,000	160,000	98,283	138,000	152,000	This account covers the clothing allowance in accordance with article 20 of the Police Labor Agreement for 101 officers at \$800 each, and Chief and Deputy Chief at \$2500.00 each. Also, replacement of damaged or lost equipment as required by article 38 of the Police Labor Agreement. Clothing and equipment for officers assigned to the Bicycle and Emergency Services Units are also purchased from this account. The purchase of approximately 20 bullet-resistant vests (\$1200 per vest) will be needed to be replaced, in keeping with the National Institute of Justice standards. New Police Officers must be supplied with initial equipment and uniforms in accordance with the collective bargaining agreement. Funding for ESU members at \$200 per member. This account also covers outfitting new hires at a cost of approximately \$5,000 each.	152,000
12453	0674	UNIFORM CLEANING ALLOW	30,375	35,075	35,075	22,050	35,075	37,450	This account covers the Cleaning Allowance for Police Officers in accordance with article 20 of the Police collective bargaining agreement. Employees receive \$350 per year. Additionally, this account covers costs associated with the cleaning of blood-borne pathogen contaminated uniforms and equipment, as mandated by OSHA. (\$1400 included to cover contaminated uniforms)	37,450
12453	0710	OFFICE EQUIPMENT	195	1,500	1,500	647	1,000	1,425	This account covers Training Division protective gear, including striking pad equipment, and protective head gear. This account also funds the supplies necessary for managing body camera recording requests (DVD's) from the courts and the public. General office equipment and supplies are also funded from this account.	1,425
12453	0718	BOOKS, MAPS, MANUALS	2,000	4,000	4,000	727	3,500	3,000	This account funds the purchase of annual electronic updates for the Police Officers Law Enforcement Field Manual (Red Book) and for newly hired officers. These updates include recent United States and Connecticut Supreme Court decisions, any changes or additions to the Connecticut General Statutes applicable to law enforcement personnel and case law decisions impacting areas such as search and seizure, juvenile matters and constitutional matters. The purchase of Drug Identification Books. This account is also used to cover the costs of materials needed for new recruits while attending the police academy. Increase due to expected additional hiring.	3,000
12454	0506	CONFIDENTIAL EXPENDITURE	1,075	1,500	1,800	1,450	1,500	1,425	The Detective Division utilizes confidential expenditures in order to assist in cultivating information from persons during police investigations. The account also covers fees associated with payments to pawn shops for recovered stolen property, laboratory costs and remote computing services.	1,425
12454	0611	GENERAL SUPPLIES	1,304	1,500	1,500	1,490	1,490	1,300	This account is utilized for the cost of new recording media required for archiving statements, label maker replacement tape, receipt books, equipment bags and recording devices, including digital voice recorders and digital photo capturing equipment to meet the demands of the latest industry standards.	1,300
12454	0710	OFFICE EQUIPMENT	182	1,000	1,000	828	1,000	700	This account funds the purchase of desk file organizers, desk name plates, dry erase boards, multi-media storage devices and miscellaneous office equipment.	700
12455	0536	COMPUTER CRIME LAB	2,774	13,500	13,200	0	13,500	2,500	This account covers costs associated with the purchase of new computer software and hardware including, but not limited to, AOL power tools, Encase, forensic utility tools, CD's, DVD's, and supplies for the purpose of solving computer crimes. Funding is related to the purchase of new equipment and the necessary training in forensic techniques that will be apparent in its use. Training - equipment being purchased in previous fiscal year.	2,500

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12455	0561	EQUIPMENT REPAIRS – OTHER	0	750	750	0	500	500	This account covers costs related to the repair of crime scene equipment, including drying chamber, fuming chamber, latent print hoods, camera stands, etc., and replacing filters.	500
12455	0611	GENERAL SUPPLIES	3,023	3,000	3,000	2,996	2,996	2,850	This account covers costs for evidence packaging materials for the proper processing and storage of evidence, as well as all property seized by the department. The proper packaging of evidence is essential to protect it's integrity and allow future forensic or laboratory examination in a controlled environment. Packaging materials are also required for property that is temporarily seized from arrested persons who are transferred to other detention facilities. All crime scene supplies necessary for investigations including tape, Ninhydrin crystals, fingerprint powders, ink pads, aluminum Faraday bags, storage media, buccal swabs, brushes, cyanoacrylate, lifts, labels, ink, impression casting materials and debris sifting shovels and screens are purchased from this account.	2,850
12455	0665	MEDIA PRODUCTION SUPPLIES	1,292	1,500	1,500	1,242	1,500	1,425	This account covers the purchase of supplies necessary for the proper documentation of crime scenes and serious motor vehicle accidents through the use of digital and conventional tools. These supplies include items such as, but not limited to, acetone, flash memory cards, computer photo paper, batteries (AA, AAA, CR123, 9 volt, C, D), DVD's, as well as color ribbon and lamination products.	1,425
12455	0755	SAFETY EQUIPMENT	846	1,400	1,400	969	1,400	1,330	Crime scene safety equipment such as disposable coveralls and shoe coverings, rubber gloves, respirator filters, eye protection, rain gear, portable canopies and tables, utility tarps and rope, power inverter, dry safe kit and disposable respirators with valves that are necessary to ensure proper protection from biohazards, chemical hazards and safety hazards.	1,330
12455	0784	MEDIA PRODUCTION EQUIPMENT	0	1,000	1,000	1,000	900	900	Expenses related to the purchase of crime scene recording equipment and accessories. The current Crime Scene Unit cameras are considered obsolete and in need of replacement. The Crime Scene Unit must stay current with technological advances in the documentation of crime scenes. The vast majority of the department's photographic procedures are found in digital technologies.	900
12456	0611	GENERAL SUPPLIES	94	250	250	247	247	250	This account is utilized for the purchase of new recording media required for archiving statements and recording devices, storage devices and DVD's. Special Victims Unit.	250
12459	0130	OVERTIME	48,070	60,000	60,000	0	60,000	60,000	This account funds Central Communications Division overtime expenses in accordance with Article 40.9 of the Dispatchers Union Labor Agreement. These expenses occur when minimum and extra staffing is required. This account also covers additional staffing hired for special events, such as: "Mischief Night", Halloween, 4th of July Fireworks, and Traffic Safety campaigns. The Department also uses State of Connecticut E-911 funding related to overtime expenses for Central Communications for staff replacement. E-911 funding from the State of CT is unknown each year and funding is necessary to cover overtime expenses.	60,000
12459	0351	EDUCATION SEMINARS	0	500	500	0	500	400	State of Connecticut Emergency Medical Dispatch (EMD) mandated training for dispatchers and Quality Assurance Program (QAP) costs are currently funded yearly by utilizing State of Connecticut E-911 funding due to Hamden's Public Safety Answering Point (PSAP) status. The funding requested is for memberships and dues for Central Communications personnel.	400
12459	0611	GENERAL SUPPLIES	899	1,000	1,000	393	800	800	This account funds purchases for Central Communications supplies including, CD mailers, CD-R's, cleaning materials for consoles, and Flash memory media devices.	800
12459	0710	OFFICE EQUIPMENT	2,793	3,000	3,000	0	3,000	2,500	This account covers costs associated with office equipment in the Central Communications Division. Wireless headset controllers are needed for each station at a cost of \$750.00 per unit. The work stations are motorized and continuously adjusted for operator comfort, for standing or sitting at various settings and occasionally need repairs.	2,500
12459	0782	RADIO/COMMUNICATION EQUIPMENT	8,842	10,000	10,000	4,446	9,000	7,000	This account funds the purchase of replacement portable batteries, microphones and antennas which are not covered by a service contract. Accidental, physical damage is also not covered. This account also covers costs associated with car antennas, and miscellaneous radio parts and repairs and additional funding is needed to cover these types of expenses.	7,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12460	0590	PROFESSIONAL TECH SERVICES	2,470	2,500	2,500	2,100	2,500	2,375	This account funds transportation fees related to field trips and venue costs. Entertainment expenses such as DJ's, photo booths, ice cream trucks, pizza trucks and entertainers are also funded from this account to support youth activities and community engagement. Registration fees for schools, training, membership dues, and seminars are also funded from this account.	2,375
12460	0611	GENERAL SUPPLIES	7,899	8,000	8,000	3,807	8,000	6,000	This account funds expenses for the Community Liaison Unit for crime prevention education, drug awareness, child abduction prevention talks, bicycle and helmet safety lectures to school groups; and presentations in personal safety and home security for the community. These include youth and senior groups, civic associations, church groups and block watch teams. Supplies include brochures and Hamden police sticker badges, coloring books, and writing instruments. Additionally, to cover costs for community events including the annual Halloween party, summer concerts, Food Truck Festivals, movie nights, Brooksville Fall Festival, farmers markets, Hamden Fathers Football and Cheerleading Association, Police & Youth Program, and National Night Out. Costs associated with our car seat installation program are also captured in this account. This account also funds to supplement general supplies for Police engagement at the Youth Center.	6,000
12460	0650	RECREATIONAL SUPPLIES	8,171	8,500	8,500	5,108	8,000	6,000	This account funds the supplies, equipment, and shirts for the youth programs, including sports equipment, books, art supplies, videos, educational supplies and materials. Community awareness, crime prevention and associated events will be funded from this account as well. Recruitment efforts are related to community engagement events and programs and will also be funded from this account.	6,000
12460	0670	FOOD PRODUCTS	1,778	4,500	4,500	237	4,000	3,500	This account funds the Food products used for Police Youth engagement programs, events, camps, field trips and of school celebration sponsored by the Youth Center.	3,500
12460	0762	POLICE EXPLORER PROGRAM	9,000	9,000	9,000	6,070	8,500	7,000	This account covers all expenses related to the Police Jr Cadet Program that include uniforms, equipment, membership fees, classroom supplies, registration, transportation, and accommodation fees for annual Cadet Police Academy.	7,000
12460	0784	GENERAL EQUIP OTHERS	0	2,000	2,000	835	2,000	1,500	This account covers costs associated with Bicycle Unit equipment including annual maintenance and repair of bicycles, tires, brake pads, tire tubes, and batteries for siren and lighting system. The Bicycle Unit is utilized for the 4th of July Fireworks Event, Arts, Recreation and Culture events, including the summer concerts, Brooksville Fall Festival, Food Truck Festivals, National Night Out, to name a few. The Bicycle Unit is also used for directed, preventative patrols in targeted areas including on the Farmington Canal Trail, adjoining parking areas along the trail, the Hamden Mart and Plaza shopping areas, and the Highwood, Whitneyville, and Woodin Street neighborhoods. Due to the increase in funding in the Community Events accounts, we anticipate and increase in maintenance costs.	1,500
12461	0611	GENERAL SUPPLIES	46,243	49,000	49,000	46,268	49,000	46,550	This account covers costs associated with ammunition, munitions, and cartridges for department-issued weapons, including firearms training and mandated POSTC requirements, electronic control weapons training, and for general repairs, replacements, cleaning, and upgrades. The Department continues to purchase ammunition that is environmentally safer. Police Officers are required to fire a minimum of two projectiles during Taser training events per year for certification purposes.	46,550
12461	0784	GENERAL EQUIPMENT OTHERS	2,000	2,000	2,000	1,960	1,960	1,900	Expenses including, but not limited to, impact rounds, chemical munitions, distraction munitions, non-lethal training ammunition, optics, repairs, improvements to tactical armor, holsters, are funded in this account. The increase in funding is due to the training requirements of non-lethal munitions and the need to maintain certification. Donation from Anna Mulvey increased this years (23/24) account by \$40,000.00. The department's less lethal munitions have expired and need to be replaced every 5 years.	1,900

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12462	0740	VEHICLE REPLACEMENT	171,744	172,000	172,000	138,350	171,744	107,024	Our fleet of marked and unmarked vehicles, many that are operated 24 hours per day, 7 days a week are in need of replacement. Through past experience and evaluation, we have determined that police vehicles that reach 70,000 miles and higher tend to be in constant need of repair and are less reliable in the field. Reliable vehicles are necessary and critical for the department to deliver appropriate, safe and quality police service. Prior to 2021 our vehicle fleet was not upgraded for 4 years. In 2021, 2022, 2023 we began the process of upgrading our fleet by purchasing (lease to own program) 14 vehicles. This accounts for \$107,024 in lease payments as some of the leases are expiring. All new police marked vehicles are required to have in-car camera systems that are mandated in accordance with the accountability act. We currently have approximately 15 patrol vehicles, 2 of these vehicles have mileage over 132,000 miles, and 8 have over 70,000 miles. Current annual lease expenses - \$107,024 / year.	107,024
12462	0741	VEHICLE RENTAL	30,750	28,620	29,420	22,225	27,000	27,000	This account is utilized to cover the costs for renting three unmarked vehicles for the Intelligence Unit / Major Crimes during the year. These vehicles are absolutely necessary tools used during undercover operations and drug interdiction investigations. The cost with the current vendor is set at \$2,250 per month for these vehicles.	27,000
12463	0506	CONFIDENTIAL EXPENDITURES	4,650	5,000	5,000	2,500	5,000	4,750	The Intelligence Unit continues to investigate narcotic and firearms offenses in the town of Hamden. These investigations require confidential expenditures, otherwise known as "buy money". This money is utilized to pay confidential informants for information related to drug trafficking and various unsolved crimes.	4,750
12463	0611	GENERAL SUPPLIES	996	1,000	200	0	800	600	This account is utilized to pay for field test kits, used to test drugs and narcotics seized by members of the entire department. These test kits are needed to support probable cause and criminal prosecutions when suspected drugs and narcotics are seized. The test kits for synthetic drugs are relatively new and more expensive.	600
12463	0791	PHOTO/DUPLICATING EQUIPMENT	0	200	200	0	200	200	This account funds the purchase of supplies utilized by the Intelligence Unit, which includes batteries, and recording media.	200
12464	0559	TOWING	3,570	12,000	12,000	5,203	11,500	11,400	The Police Department targets quality of life issues, that include the removal of vehicles abandoned on public roads and streets throughout Hamden for various reasons. These vehicles are towed after proper and legal notice is given to a registered owner. This account also covers expenses related to motor vehicles towed by the Department for investigative purposes.	11,400
12464	0566	VEHICLE MAINTENANCE	18,032	12,000	12,000	9,038	11,392	11,400	This account covers police vehicle cleaning and washing. In addition to normal cleaning and washing of vehicles, we are regularly contacting our cleaning company to clean up bio-hazard contaminants.	11,400
12465	0719	TRAFFIC EQUIPMENT	0	1,500	1,500	1,050	1,500	1,000	This account covers costs for re-certification, maintenance and purchase of radar and laser units, as well as necessary Drager Alcotest 9510 supplies. Traffic safety equipment is also funded in this account.	1,000
12465	0755	SAFETY EQUIPMENT	12,286	26,499	26,499	9,191	25,000	15,175	This account covers costs for vehicle equipment, as well as to replace and repair departmental safety equipment. Maintenance and safety equipment items include, but are not limited to, vehicle decals, emergency light bars, strobes, vehicle computer supplies, highway safety flares, Additionally, software, cables, and equipment requirements for accident investigations are covered in this account. OSHA required equipment, batteries, first-aid and haz-mat supplies. The increase in funding is due to the aging fleet and anticipated increase for required safety equipment. Cameras from decommissioned vehicles need to be removed and placed into newer vehicles at a cost of \$800.00 dollars per unit. Older equipment is salvaged from vehicles whenever possible to reuse.	15,175
12491	0599	EXECUTIVE MEMBERSHIP - TRAINING	15,355	15,400	15,400	0	15,000	14,630	This line item covers the South Central Criminal Justice Administration (SCCJA) costs including state mandated police executive training for the Chief and Deputy Chiefs (anticipated to be \$12,000). Also, to cover the cost of fees for South Central Area Network (SCAN) Regional Voice Communications System (anticipated to be \$1,750). This system provides the ability to communicate with other area agencies directly and is used in multi-jurisdictional operations. South Central Chiefs of Police Association Executive level training (anticipated to be \$750).	14,630
Total Expenditures			18,282,591	18,617,025	19,243,873	12,601,072	19,129,907	20,937,420		20,505,021

Police

12401-0110

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
POLICE CHIEF	35	140,000	145,860	153,153	144,200
DEPUTY POLICE CHIEF - VACANT	35	131,973	137,672	147,900	142,977
DEPUTY CHIEF	40	130,408	138,663	142,977	142,977
POLICE CAPTAIN	40	123,029	130,836	134,915	134,915
POLICE CAPTAIN	40	123,029	130,836	134,915	134,915
POLICE LIEUTENANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT - VACANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT	40	113,219	120,428	124,195	124,195
POLICE LIEUTENANT	40	113,220	120,428	124,195	124,195
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE SERGEANT	40	105,664	112,412	115,939	115,939
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374
POLICE DETECTIVE	40	104,232	110,893	114,374	114,374

Police

12401-0110

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
POLICE OFFICER	40	96,058	102,221	105,442	105,442
POLICE OFFICER	40	94,919	102,221	105,442	105,442
POLICE OFFICER	40	91,979	97,894	105,442	105,442
POLICE OFFICER	40	91,979	102,221	105,442	105,442
POLICE OFFICER	40	91,979	102,221	105,442	105,442
POLICE OFFICER	40	91,979	97,894	105,442	105,442
POLICE OFFICER	40	91,979	97,894	105,442	105,442
POLICE OFFICER	40	91,979	97,894	105,442	105,442
POLICE OFFICER	40	91,979	97,894	105,442	105,442
POLICE OFFICER	40	72,869	102,221	105,442	105,442
POLICE OFFICER	40	72,869	102,221	105,442	105,442
POLICE OFFICER	40	91,979	102,221	105,442	105,442
POLICE OFFICER	40	91,979	93,800	105,442	105,442
POLICE OFFICER	40	91,979	93,800	105,442	105,442
POLICE OFFICER	40	91,979	93,800	105,442	105,442
POLICE OFFICER	40	91,979	102,221	105,442	105,442
POLICE OFFICER	40	72,869	102,221	105,442	105,442
POLICE OFFICER	40	72,869	102,221	105,442	105,442
POLICE OFFICER	40	72,869	102,221	105,442	105,442
POLICE OFFICER	40	72,869	77,620	96,768	96,768
POLICE OFFICER	40	91,979	77,620	96,768	96,768
POLICE OFFICER	40	91,979	77,620	96,768	96,768
POLICE OFFICER	40	91,979	77,620	96,768	96,768
POLICE OFFICER	40	72,869	77,620	96,768	96,768
POLICE OFFICER	40	72,869	77,620	96,768	96,768
POLICE OFFICER	40	72,869	77,620	96,768	96,768
POLICE OFFICER	40	72,869	77,620	80,104	80,104
POLICE OFFICER	40	88,119	77,620	80,104	80,104
POLICE OFFICER	40	88,119	77,620	80,104	80,104
POLICE OFFICER	40	88,119	77,620	80,104	80,104
POLICE OFFICER	40	88,119	93,800	100,985	100,985
POLICE OFFICER - VACANT	40	88,119	93,800	96,768	96,768
POLICE OFFICER - VACANT	40	88,119	93,800	96,768	96,768
POLICE OFFICER - VACANT	40	88,119	93,800	96,768	96,768

Police

12401-0110

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
POLICE OFFICER - VACANT	40	88,119	93,800	96,768	1
POLICE OFFICER - NEW REQUEST	40	88,119	93,800	96,768	-00
POLICE OFFICER - NEW REQUEST	40	88,119	93,800	96,768	-00
POLICE OFFICER - NEW REQUEST	40	88,119	93,800	96,768	-00
POLICE OFFICER - NEW REQUEST	40	88,119	93,800	96,768	-00
ADMIN ASST TO THE CHIEF	35	89,163	89,163	97,431	97,431
RECORDS DIVISION MGR	35	84,410	84,410	92,237	92,237
IT MANAGER	35	98,672	98,672	107,822	107,822
IT TECHNICIAN	35	62,846	62,846	72,673	72,673
RECORDS TECHNICIAN	35	66,506	66,506	72,673	72,673
RECORDS TECHNICIAN - VACANT	35	66,506	66,506	72,673	72,673
OFFICE ASSISTANT	35	52,102	52,102	59,786	59,786
ACCOUNT CLERK	35	64,884	64,884	80,119	80,119
CUSTODIAN	40	63,128	63,128	69,973	69,973
CIT OUTREACH COORDINATOR	35	93,034	93,034	93,034	95,825
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	67,925	67,925	74,224	74,224
COMMUNICATION TECHNICIAN	40	54,336	54,336	74,224	74,224
COMMUNICATION TECHNICIAN - VACANT	40	54,336	54,336	66,852	1
INTERN PROGRAM	0	1,800	1,800	1,800	1,800
SUB-TOTAL FOR 12401 POLICE		12,169,640	12,852,937	13,572,349	13,010,575

Police

12401-0110

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
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12452 SCHOOL CROSSING GUARDS

12452-0110

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD	10	13,885	13,885	14,302	14,302
SCHOOL CROSSING GUARD-SPARE	10	10,412	10,412	14,302	14,302
SCHOOL CROSSING GUARD-SPARE	10	10,412	10,412	14,302	14,302
SCHOOL CROSSING GUARD-SPARE	10	10,412	10,412	14,302	14,302
SCHOOL CROSSING GUARD-SPARE - VACANT	10	10,412	10,412	14,302	14,302
SUB-TOTAL FOR 12452-SCHOOL CROSSING GUARD		333,236	333,236	357,544	357,544

POLICE GRAND TOTAL	12,502,876	13,186,173	13,929,893	13,368,119
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Probate Court

Mission Statement	Hamden-Bethany Probate Court has jurisdiction over many matters, including the following: 1) probating wills; 2) administering decedent's estates; 3) appointing conservators of the person and estate of incapable individuals; 4) appointment of guardians for minor children and intellectually disabled citizens; 5) overseeing testamentary and living trusts; and, 6) granting adoptions and changes of name.
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Objective 1	To guide those requiring the court's service throughout the process of probate in a compassionate manner.
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Objective 2	To process each application filed with the court in an efficient and expeditious manner, in accordance with Connecticut General Statutes and the practice and procedure of probate.
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Probate Court

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
15101	0515	PRINTING/REPRODUCTION	2,201	3,500	3,500	1,379	3,500	3,500	The Hamden-Bethany Probate Court processes and closes more than 1,100 files each year. By statute, the Court must microfilm or laser fiche certain documents for each closed file. Further, the Town is required by statute to appropriate a budget sufficient to microfilm the Court's files.	3,500
15101	0590	PROFESSIONAL/TECH SERVICE	5,362	900	900	0	900	7,900	Fiber connection upgrade across all Probate courts in CT.	7,900
15101	0610	OFFICE SUPPLIES	0	1,500	1,500	123	1,500	1,500	In addition to processing more than 1,100 files each year, the Court conducts more than 800 hearings. Each new application to the Court requires it to spend from its appropriation for office supplies. When there are hearings, the Court must mail notices to interested parties.	1,500
15101	0718	BOOKS, MAPS, MANUALS	0	1,000	1,000	0	1,000	1,000	Increase necessary due to subscription and book price increases. Necessary to the judge and staff of probate who must remain current regarding changes to the law and procedure and be able to conduct research regarding cases presented.	1,000
Total Expenditures			7,564	6,900	6,900	1,503	6,900	13,900		13,900

Public Works and Parks Department

Mission Statement	The Town of Hamden's Public Works mission is to improve the overall quality of life in Hamden, insuring a prosperous and healthy place to live and work for the present and future residents, by providing effective maintenance and management of all Town infrastructure, vehicles, and public assets. The mission is supported through the Streets Division, Solid Waste, Recycle and Storm Water Division, Trees Division , Parks Division, Buildings Division, and the Vehicle Maintenance Division.
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Program Description	<p>The Public Works/Parks Department is managed by the Director of Public Works and Parks comprised of 77 full-time employees and 3 part-time employees assigned to 6 divisions:</p> <p><u>Streets Division</u> Provides daily delivery of services to support maintaining and improving the 207 miles of Streets and Right-of-Way. Offers safe and reliable operations of all bridge systems for safe usage by vehicles and pedestrians. Ensuring that ROW follow Town Ordinances as it pertains to sidewalks, snow removal, signage, civil uses and safety.</p> <p><u>Solid Waste, Recycle and Storm Water Division</u> Provides efficient collection of household waste including mixed solid waste, single-stream recyclables and seasonal waste thereby promoting clean and healthy neighborhoods. It also maintains over 6,000 catch basins, the Transfer Station, refuse collection, drainage, and waterways. Under direction of this department's Superintendent, town blight is addressed and rectified.</p> <p><u>Trees Division</u> All town owned trees are preserved and planted by this division, ensuring unsafe branches and bushes are maintained correctly.</p> <p><u>Parks Division</u> The Parks Maintainers are responsible for all town parks and athletic fields, with the exception of the High School and Middle Schools, but does include the maintenance of 10 miles of the Farmington Canal Linear Trail and Brooksvale Park that covers over 500 acres of forest/farm land.</p> <p><u>Buildings Department</u> Twenty three town buildings are maintained with nine structures (Custodial, Electrical, Plumbing, Tradesmen, Painting) and managed by this division including the Police Department, Memorial Town Hall, The Government Center, Keefe Community Center, all Libraries, and Fire Stations.</p> <p><u>Vehicle Maintenance Division</u> All town owned vehicles and pieces of equipment, several hundred in quantity (except for the Fire Department Vehicles), are maintained and kept "mission ready" by this Division.</p>
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Public Works and Parks Department

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10530	3002	TRANSFER STATION SCALE FEES	239,326	300,000	300,000	40	270,000	270,000	Bulk / Other items . Please see attached proposed Scale Fees Schedule	270,000
10530	3021	RECYCLE MATERIAL-SALES	28,247	40,000	40,000	17,890	40,000	40,000	Revenue form curbside and Transfer state recycling, metals, etc.	40,000
10530	3025	MULCH SALES	0	1,000	1,000	0	0	0	Mulch Sales	0
Total Revenues			267,572	341,000	341,000	17,930	310,000	310,000		310,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13001	0110	REGULAR SALARIES	5,703,740	5,707,367	5,707,367	4,200,547	5,991,205	6,233,323	ACTUAL CONTRACTUAL-Please refer to the department's list of positions.	6,176,463
13001	0120	TEMPORARY WAGES	220,639	250,000	250,000	150,698	250,000	237,500	Seasonal help to assist full time crews on a daily basis. This work includes blight/litter collection town wide which has increased tremendously. These crews also assist with grass/clean up operations, field preparation and more. Beautification Crew handling has increased as well. The state minimum wage also increased to \$16.94 effective January 1st, 2026.	237,500
13001	0130	OVERTIME	403,025	300,000	300,000	226,187	300,000	285,000	CONTRACTUAL-This account is used to pay for emergency call-ins such as trees/limbs in roadways, flooding conditions, street issues and building issues, etc. Contractual for custodians covering for others who are out sick, on vacation, or for workers comp, etc. This account covers overtime in response to requests from all town departments involving special events, etc. Also covers warming station overtime/double-time.	300,000
13001	0133	ACTING DIFFERENTIAL	32,672	36,000	36,000	29,230	36,000	40,000	CONTRACTUAL. Shift differential is paid to night shift supervisor and custodians (3.5% of hourly rate) Employees acting as crew leader get 1.50/hour more, loader pay is \$1.00/hour more. Employees involved in paving get \$.50/hour more. Parks Division employees get \$4.00/hour extra for painting/carpentry work. Parks Maintainer III get pay differential when Superintendent is absent.	40,000
13001	0140	LONGEVITY	51,961	55,162	55,162	45,075	55,162	54,454	ACTUAL CONTRACTUAL-After 5 years of continued service, each employee receives a payment from the town on the pay period following his/her anniversary date. This payment is made annually. Reduced because of retirements and new employees added.	54,454
13001	0160	STAND-BY	99,361	98,177	98,177	79,728	98,177	114,325	CONTRACTUAL-65 employees x \$89.00 x 17 weeks. 8 employees x \$85.00 x 17 weeks. On-call Duty Supervisors (1) receive \$85.00/wk. x 52 weeks	114,325
13001	0170	MEAL ALLOWANCE	43	750	750	0	0	6,000	CONTRACTUAL-Meals for snow are no longer being paid thru snow overtime account. Tax laws have changed and meals need to be separated.	6,000
13001	0445	ALARM FEES	13,847	15,000	15,000	9,158	15,000	15,000	Alarm monitoring and inspection for all Town Buildings except those under the Board of Education	15,000
13001	0517	TOWN GRAFFITI/BLIGHT REMOVAL	6,349	5,500	5,500	3,050	5,500	5,225	Amount needed for miscellaneous supplies/tools for clean-up of blight/graffiti by Public Works/Parks employees ordered cleaned by Town Commissions.	5,225
13001	0541	DUES & SUBSCRIPTIONS	4,130	5,000	5,000	2,580	5,000	4,750	Weather Works annual subscription, Tree Warden's, Electrician's, CT Grounds and CRPA dues and conferences, etc.	4,750
13001	0546	TRANSFER STATION	248,631	250,000	250,000	188,770	250,000	237,500	Tires & tub grinding, etc.	237,500
13001	0551	TIPPING FEES	2,223,202	2,359,729	2,359,729	1,269,801	2,359,729	2,422,045	CONTRACTUAL-Disposal of MSW, bulk, recycling, food scraps, etc. for both curbside, Transfer Station and bulk pick-up. Increase of 5% per contract.	2,422,045
13001	0556	RENTAL - EQUIPMENT	1,680	4,000	4,000	3,618	4,000	3,800	Rental of mechanical equipment other than what is owned by PW/Parks such as excavators for culverts/brooks, etc.	3,800
13001	0563	WASTE REMOVAL CONTRACTS	2,696,455	2,831,277	2,831,277	1,887,520	2,831,277	2,902,059	ACTUAL CONTRACTUAL. This account covers the net costs associated with the Town's Curbside MSW and Recycling and Transfer station haul agreements with All American.	2,902,059
13001	0563A	WASTE REMOVAL - BULK PICK-UP	315,640	330,791	330,791	220,527	330,791	346,669	ACTUAL CONTRACTUAL-Bi-annual town-wide bulk-pick up per contract.	346,669
13001	0590	PROFESSIONAL / TECH SERVICE	12,675	15,000	15,000	8,404	15,000	14,250	This account pays for monthly maintenance at the Worth Ave. Pump Station and mechanic schooling updates. Also, to implement job-related education & SAFETY training.	14,250
13001	0672	UNIFORM PURCHASE ALLOWANCE	40,402	50,000	50,000	38,612	50,000	47,500	CONTRACTUAL-(\$500.00 per employee) Also to provide additional safety wear for PW/Parks and part-time crews. Safety apparel to increase visibility of employees working on the road to adhere to OSHA standards.	47,500

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13001	0690	SAFETY SUPPLIES	1,425	2,000	2,000	1,613	2,000	1,900	First Aid Kits, containers, OSHA-mandated gear, etc.	1,900
13001	3953	RECYCLING TOTERS	117,714	200,000	200,000	11,099	200,000	190,000	MSW and recycling tote replacement and repair Older totes resulting in more replacement and repairs. (Nip revenue.)	190,000
13075	0165	SNOW REMOVAL	322,190	250,000	356,151	518,141	400,000	237,500	CONTRACTUAL-This account pays snow removal overtime and doubletime.	250,000
13075	0620	ROAD MAINTENANCE SUPPLIES	24,535	26,000	26,000	15,826	26,000	24,700	Purchased from this account: stone, masonry supplies, signage, propane, drainage pipe, hand tools, barricades, topsoil & vehicle sweeper brooms, etc.	24,700
13075	0696	SNOW REMOVAL SUPPLIES	470,621	300,000	300,000	224,460	350,000	285,000	Purchased from this account: sand/deicer (\$88.13/ton) for town roads; ice melt for the Parks Division to use for Town buildings & sidewalks; plow blades and related hardware; and, all other required snow-related items for the PW/Parks Division. BOE/Hamden Housing also use are sand/deicer.	300,000
13076	0166	LEAF REMOVAL	219,911	225,000	225,000	164,992	225,000	231,750	ACTUAL CONTRACTUAL. 104 hours of leaf removal OT per eligible PW employee. (3% increase due to union contract on salaries)	231,750
13076	0576E	PARKS SPECIAL EVENTS	17,059	30,000	30,000	3,237	30,000	0	Move to Recreation	0
13076	0578	FIELD RENOVATIONS	12,982	14,000	14,000	8,019	14,000	13,300	Repair/maintenance & upgrades of the town's parks, associated facilities & structures. Funding required to update ball/soccer fields and repairs to park buildings.	13,300
13076	0578B	FARMINGTON CANAL MAINTENANCE	3,656	6,000	6,000	38	6,000	5,700	Dedicated account for all routine maintenance activities related to the linear park. Fence replacement, repairs to soft trail, etc.	5,700
13076	0590	PROFESSIONAL / TECH SERVICE	41,560	45,000	45,000	39,035	45,000	60,000	This account covers costs associated with the town's preventive care contracts on town buildings such as HVAC systems, elevators, generators and fire extinguisher inspections, etc. Also includes Arborist fees, as well as park programs and other professional services needed. Per Risk Manager we are advised to increase by \$15,000 for required OSHA training.	60,000
13076	0667	PARKS DIVISION HORTICULTURE SUPPLIES	8,872	11,000	11,000	1,835	11,000	10,450	Products & supplies required for the establishment, regulation & cultivation of athletic fields, park grounds, gardens & plantings. Implementation of organic programs/green programs.	10,450
13076	0691	PARKWAY TREE DIVISION MAINTENANCE	6,857	7,000	7,000	1,527	7,000	6,650	This account is utilized for maintenance & repairs to power equipment (mowers, chainsaws, trimmers). Also covers hand tools, gloves, rope slings, loam and replacement of hand & power equipment when necessary.	6,650
13076	0693	TREE STUMP REMOVAL SUPPLIES	1,200	1,200	1,200	0	1,200	1,140	The purchase of chipper blades and teeth for the stump grinder.	1,140
13076	0695	PARKWAY TREES	6,000	6,000	6,000	1,952	6,000	5,700	Products & supplies required for grounds including flowers, shrubs, grass seed, top soil, etc.	5,700
13076	0727	COMMUNITY GARDEN	2,823	3,000	3,000	828	3,000	2,850	Equipment, tools and materials used for improvements to the Community Gardens.	2,850
13076	0770	RECREATION EQUIPMENT	5,886	6,000	6,000	1,410	6,000	5,700	Supplies required to support outdoor recreational facilities & programs (e.g., tennis, baseball, soccer, lacrosse, basketball, etc.)	5,700
13077	0565	STORM SEWER MAINTENANCE	6,329	8,000	8,000	2,192	8,000	7,600	Vector Truck/Vac-All hoses & tubes. Supplies for storm sewer repairs (storm pipe) and catch basin cleaning.	7,600
13079	0561	PARKS DIVISION EQUIPMENT REPAIRS-OTHER	15,966	16,000	16,000	6,784	16,000	15,200	Supplies & necessary vendor service to maintain equipment including mowers, groomers, power tool, as well as snow blades & plows for Parks Division vehicles.	15,200
13079	0640	BUILDING/GROUNDS MAINTENANCE SUPPLIES	304,968	275,000	275,000	213,089	275,000	261,250	Maintain 23 major properties and nine structures (and several smaller parcels). The properties vary from those needing significant repair to those needing upgrades to comply with newest building safety standards - HVAC, plumbing, electrical, burglar alarms, fire alarms, DEP, OSHA, ADA requirements. This account is for costs related to equipment & supplies for general maintenance & cleaning, heating, a/c & landscaping.	300,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
13079	0646	SANITARY & CLEANING SUPPLIES	25,700	28,000	28,000	11,841	28,000	28,000	For all Town buildings. Cleaning supplies include hand soap, paper towels, toilet paper, polish, dispenser soap, glass cleaner, disinfectants, bleach, plastic bags, brooms, mops, floor & rug cleaners, pest control and other misc. supplies.	28,000
13080	0992E	BROOKSVALE / EQUIP. REP./REPLACE	1,955	3,000	3,000	0	3,000	2,850	Repair or replace misc. equipment such as mowers, chainsaws, trimmers, snow blowers and hand tools, etc. when necessary	2,850
13080	992F	BROOKSVALE ANIMAL FEED	7,974	9,000	9,000	4,315	9,000	9,000	Food for animals at Brooksvale	9,000
13080	0992G	BROOKSVALE GROUNDS MAINT.	7,221	10,000	10,000	1,557	10,000	9,500	For the purchase of flowers, shrubs, grass seed and top soil and related tools (brooms, rakes, etc.) Also includes sanitary items needed.	9,500
13081	0525	TIRE REPAIRS / ROAD SERVICE	75,147	44,000	44,000	33,441	44,000	41,800	Passenger/trucks tires. Tubes, flat repairs, road service for all Town Departments (except Board of Education and the Fire Dept.). Loader tires must come from this account which are in dire need of replacement. Approximate cost is \$14,000 for four tires.	60,000
13081	0527	SNOW RELATED EQUIP REPAIR	5,924	10,000	10,000	2,500	10,000	9,500	This account is used to repair plows, sanders and buy related parts and equipment. Also includes hydraulic motors, plow markers, plow frames and salt removal supplies.	10,000
13081	0562	VEHICLE REPAIRS	260,467	275,000	275,000	132,745	275,000	261,250	Repairs to all Public Works vehicles and equipment. Vehicles are old/need of repairs, older fleet more expensive to repair.	275,000
13081	0566	VEHICLE MAINTENANCE	151,049	85,000	85,000	51,010	85,000	80,750	Repair all town vehicles/equipment with the exception of PW, Board of Education and Fire Dept. This includes Police, Traffic, Library and all Town Hall's assigned vehicles. Vehicles are old/many repairs, fleet more expensive to repair.	100,000
13081	0585	HAZARDOUS WASTE	33,785	46,000	46,000	26,246	46,000	43,700	Hazwaste contract with RWA	43,700
13081	0626	LUBRICANTS	14,004	24,000	24,000	4,070	24,000	22,800	Hydraulic motor oils, freon, and transmission oils are purchased from this account. Town vehicles must be properly maintained with fluid changes on a regular basis. Prices has increased dramatically.	22,800
13081	0683	ANTHONY B. GREENE MEMORIAL	1,324	13,025	13,025	13,898	13,025	12,374	ANTHONY B. GREENE MEMORIAL -State minimum wage has increased to \$16.94 per hour.	12,374
13081	0694	TOOL ALLOWANCE	2,800	3,500	3,500	3,500	3,500	3,500	ACTUAL CONTRACTUAL. \$500 per mechanic.	3,500
Total Expenditures			14,252,357	14,295,478	14,401,629	9,864,703	14,778,566	14,860,814		14,936,904

Public Works and Parks Department

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
0108 PUBLIC WORKS DIRECTOR	35	126,071	126,072	129,854	129,854
1010 ASST. PUBLIC WORKS DIR.	40	113,652	120,573	124,191	124,191
1110 SUPT. OF STREETS	40	98,672	104,681	107,822	107,822
1109 SUPT. OF EQUIPMENT	40	98,672	104,681	107,822	107,822
1108 SUPT. OF TREES & PARKS	40	90,618	104,681	107,822	107,822
1105 SUPT. OF SANITATION	40	90,618	96,137	103,507	103,507
1106 SUPT. BUILDINGS	40	90,618	96,137	103,507	103,507
1113 SUPT. OF PARKS	40	98,672	89,578	92,266	92,266
1210 FOREMAN	40	77,656	78,800	84,856	84,856
4053 ADMININSTRATIVE ASSISTANT III	35	73,320	85,762	88,334	88,334
0977 BEAUTIFICATION COORDINATOR	19	32,500	32,500	32,500	33,475
3806 CARPENTER	40	72,813	77,248	79,565	79,565
9052 CLERK TYPIST	35	52,102	58,044	59,786	1
3703 DISPATCHER	40	67,437	71,544	73,690	73,690
9502 ELECTRICAL INSPECTOR	40	79,992	84,863	87,409	87,409
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3700 HEAVY EQUIPMENT OPERATOR	40	72,813	77,248	79,565	79,565
3011 HEAVY EQUIPMENT OPERATOR	40	72,813	74,998	77,247	77,247
3021 LICENSED PLUMBER	40	79,992	84,863	87,409	87,409
0004 LITTER ENFORCEMENT AGENT (Nip revenue)	19	32,500	32,500	32,500	33,475
3703 MAINTAINER I LABORER/TRUCK DRIVER	40	57,300	60,790	73,690	73,690
3703 MAINTAINER I LABORER	40	57,300	58,438	62,613	62,613

Public Works and Parks Department

JOB CLASS		HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
3703	MAINTAINER I LABORER	40	57,300	58,438	62,613	62,613
3812	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3812	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3703	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3703	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3703	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	71,544	73,690	73,690
3701	MAINTAINER II A	40	67,437	68,340	70,390	70,390
3701	MAINTAINER II A	40	67,437	65,098	67,051	67,051
3806	MAINTAINER II A	40	67,437	77,248	79,565	79,565
3701	MAINTAINER II B	40	64,417	68,340	70,390	70,390
3702	MAINTAINER II B	40	64,417	68,340	70,390	70,390
3702	MAINTAINER II B	40	64,417	68,340	70,390	70,390
3702	MAINTAINER II B	40	64,417	68,340	70,390	70,390
3702	MAINTAINER II B	40	64,417	68,340	70,390	70,390
3701	MAINTAINER II PARKS	40	64,057	67,958	69,996	69,996
3701	MAINTAINER II PARKS	40	64,057	67,958	69,996	69,996
3701	MAINTAINER II PARKS	40	64,057	67,958	69,996	69,996
3701	MAINTAINER II PARKS	40	64,057	54,234	62,878	62,878
3701	MAINTAINER II PARKS	40	64,057	54,234	62,878	62,878
3701	MAINTAINER II PARKS	40	64,057	54,234	62,878	62,878
3702	MAINTAINER II PARKS	40	57,543	61,047	69,996	69,996
4735	MAINTAINER II PARKS	40	64,057	67,958	69,996	69,996
4775	MAINTAINER III PARKS	40	73,518	77,995	80,335	80,335
4775	MAINTAINER III PARKS	40	73,518	77,995	80,335	80,335
4775	MAINTAINER III PARKS	40	64,057	77,995	80,335	80,335
3815	MASON	40	72,813	77,248	79,565	79,565
3001	MECHANIC - PUBLIC WORKS	40	79,992	84,863	87,409	87,409
4011	MECHANIC - PUBLIC WORKS	40	79,992	84,863	87,409	87,409
4011	MECHANIC - PUBLIC WORKS	40	79,992	84,863	87,409	87,409

Public Works and Parks Department

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
4011 MECHANIC - PUBLIC WORKS	40	79,992	76,563	87,409	87,409
3011 MECHANIC - PUBLIC WORKS	40	79,992	84,863	87,409	87,409
3011 MECHANIC - PUBLIC WORKS	40	79,992	84,863	87,409	87,409
3806 PAINTER	40	72,813	77,248	79,565	79,565
4054 RECREATIONAL SECRETARY	35	66,995	71,075	73,207	73,207
0801 RECYCLING COORDINATOR (Nip revenue)	19	32,863	32,500	32,500	33,475
3816 TREE CLIMBER	40	72,813	77,248	79,565	79,565
3806 TREE CLIMBER	40	72,813	77,248	79,565	79,565
Total		5,707,363	5,991,205	6,233,323	6,176,463

Purchasing

Mission Statement	To assist all departments of Town government as they endeavor to provide taxpayers with high quality services, supplies and products in the most cost effective manner possible.
Program Description	The Purchasing Department competitively bids as many goods and services as possible throughout the year.
Objective 1	In a time of recession, continue to provide taxpayers with as many services as possible.
Description	To serve Hamden's taxpayers and departments of the Town's government as efficiently as possible through competitively obtaining the best pricing, through strict review of requisitions and adherence to procedures and ordinances.

Purchasing

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept	Dept	Department	Mayor
Organizational	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	Projection 2025-2026	Request 2026-2027	Comments/Justification	2026-2027
11701	0110	REGULAR SALARIES	252,873	265,244	265,244	206,596	265,244	340,201	Contractual increases per CBA's	340,201
11701	0130	OVERTIME	1,930	10,000	10,000	2,004	10,000	15,000	Capital Project Update. RFQ/RFP Evaluations.	15,000
11701	0140	LONGEVITY	0	775	775	0	775	775	Contractual increases per CBA's	775
11701	0350	PROFESSIONAL MEETINGS	2,922	3,200	3,200	3,104	3,200	3,200	National Institute of Government Procurement. (NIGP) Forum	3,200
11701	0410	NATURAL GAS	225,827	275,000	275,000	161,586	275,000	275,000	S.C.G.S. - Both Consumption and Contribution.	275,000
11701	0420	ELECTRICITY	1,085,956	1,125,000	1,125,000	801,278	1,125,000	1,125,000	Nextera Energy - Consumption and UI - Distribution. 47K moved from Traffic Dept.	1,125,000
11701	0440	STREET LIGHTING	1,417,436	1,275,000	1,275,000	944,915	1,275,000	1,275,000	Two vendors are paid from this account: United Illuminating/Altus-TGCOP HOLHCO LLC	1,275,000
11701	0450	WATER	157,931	225,000	225,000	192,981	225,000	225,000	Water bills & sewer usage bills for all Town buildings except BOE.	225,000
11701	0451	HYDRANT WATER SERVICE	1,100,000	1,200,000	1,200,000	652,966	1,200,000	1,200,000	Utility bill set by the South Central Regional Water Authority (RWA) Board of Directors for operational/labor costs associated with fire protection services provided by the RWA. Bills are issued by the RWA in December and June. The RWA calculates annual charges by current maximum daily demands, projected construction and maintenance projects including water mains, grid work installation and/or additions and labor costs.	1,200,000
11701	0460	TELEPHONE SERVICE	215,902	225,000	222,000	170,323	222,000	222,000	This account covers telephone/internet services for all departments with the exception of Police services. Frontier, Internet for CT probate (Comcast) Verizon services utilized by the Mayor's office, Dept. of Public Works, Parks, Fire, Bldg., Traffic & Elderly Services departments, Fibertech(Crown Castle) internet service, Windstream, Data lines for New Project (Viewpoint, See Click Fix, GIS, Elderly Services).	222,000
11701	0461	TELEPHONE REPAIR/INSTALLATION	7,073	10,000	13,000	8,279	13,000	13,000	This account covers the maintenance agreements for the phone systems and any repairs, replacements, moves, changes and additions to the current systems. AT&T frame relays and maintenance agreements - frame relays all bldgs., M.A. Public Works, CT Comm. service agreements - Gov't Center, M.L. Keefe, Miller Library, Senior Ctr., fire HQ-MTH repairs, replacements, moves & changes and Upgrades to the systems.	13,000
11701	0510	ADVERTISING	6,619	7,000	7,000	2,095	7,000	7,000	Advertisement of all bids/RFP's & RFQ's are covered in this account.	7,000
11701	0515	PRINTING / REPRODUCTION	41,348	50,000	50,000	4,926	50,000	50,000	QDS - The printing of all forms, fliers, brochures, stationary, business cards, etc. are covered in this account. This account also covers the cost of the printing of the tax bills, payroll forms, envelopes, budgets, nameplates, ink stamps and Tax Mailing.	50,000
11701	0541	DUES/SUBSCRIPTIONS	1,175	1,000	1,000	525	1,000	1,000	Three subscriptions of the New Haven Register (Mayor's Office, & Legislative Council), Public Purchasing Association of Connecticut and National Institute of Government Procurement (NIGP) dues.	1,000
11701	0550	POSTAGE	109,130	115,000	115,000	54,369	115,000	115,000	All postage, Postage for taxes, Canvass mailings by the Registrars' & Assessor's Offices, Federal Express, Mail Machine, Postal Permits (permits required to send pre-sorted mail, business reply mail including forwarding and notification of change in address).	115,000
11701	0556	RENTAL - EQUIPMENT	6,055	5,000	25,500	16,978	25,500	16,500	Water cooler rental including paper cone cups in town buildings. Per the administration OSHA required.	16,500
11701	0560	OFFICE EQUIPMENT REPAIRS	25,227	30,000	30,000	19,987	30,000	30,000	Equipment maintenance agreements, service & repair charges for copiers, printers, fax machines, time stamps, typewriters & repair of office chairs are covered in this account. Monthly supplies and service call for town owned equipment at the police station.	30,000

Purchasing

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
11701	0571	RADIO REPAIRS	15,895	20,000	20,000	9,851	20,000	20,000	Maintenance agreements with Utility Communication for radio equipment utilized by the Department of Public Works, Parks, Traffic, Fire and radio equipment.	20,000
11701	0610	OFFICE SUPPLIES	15,999	18,000	18,000	8,389	18,000	18,000	Office supplies for all town departments including pens, pads, binders, file folders, calendars, staples, tape, discs, etc. are covered in this account.	18,000
11701	0627	DIESEL FUEL	196,747	195,000	186,000	171,385	186,000	186,000	75,000 gallons at *\$3.20/gal. ESTIMATED - Purchase will negotiate with East River Energy our commodity broker utilizing the state contract to secure the best prices on oil, gas, unleaded and deiseal fuel.	186,000
11701	0628	UNLEADED GASOLINE	318,604	275,000	275,000	271,976	275,000	275,000	115,000 gallons at *\$3.10/gal. ESTIMATED - Purchase will negotiate with East River Energy our commodity broker utilizing the state contract to secure the best prices on oil, gas, unleaded and deiseal fuel.	275,000
11701	0630	HEATING FUEL	10,711	8,000	8,000	7,873	8,000	8,000	3,000 gallons at *\$3.20/gal ESTIMATED-Purchase will negotiate with East River Energy our commodity broker utilizing the state contract to secure the best prices on oil, gas, unleaded and deiseal fuel.	8,000
11701	0665	DUPLICATE/PHOTO SUPPLIES	9,885	13,000	13,000	7,456	13,000	13,000	Copier supplies including paper, developer, drums, rollers, etc.	13,000
11701	0681	COMPUTER SUPPLIES	9,319	15,000	15,000	8,581	15,000	15,000	Consumable supplies for printers and fax machines such as toner, cartridges, ink are covered in this account.	15,000
11701	0710	OFFICE EQUIPMENT	5,681	20,000	8,500	1,083	17,500	17,500	Purchases covered in this account include, calculators, time stamps, shredders, etc.	17,500
Total Expenditures			5,240,247	5,386,219	5,386,219	3,729,505	5,395,219	5,466,176		5,466,176

PURCHASING

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
1088 PURCHASING AGENT	35	120,573.44	120,573.44 \$	124,190.75	\$ 124,190.75
SENIOR BUYER - (Vacant)	35	77,640.04	0.00 \$	70,665.10	\$ 70,665.10
9400 BUYER	35	67,030.08	67,030.08 \$	72,672.75	\$ 72,672.75
9400 BUYER	35	0.00	67,030.08 \$	72,672.75	\$ 72,672.75
TOTALS FOR PURCHASING		\$ 265,243.56	\$ 254,633.60	\$ 340,201.35	\$ 340,201.35

Quinnipiac Valley Health District

Objective 1	Requested increase based on population growth, i.e., the State Office of Policy & Management estimated a population in Hamden in 2024 of 61,510 at a per capita rate of \$7.931.
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QUINNIPIACK VALLEY HEALTH DISTRICT - QVHD

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
14966	0584	Quinnipiac Valley Health District QVHD Assessment	456,923	469,107	469,107	462,108	469,107	487,836	Requested increase based on population growth, i.e., the State Office of Policy & Management estimated a population in Hamden in 2024 of 61,510 at a per capita rate of \$7.931.	487,836
Total Expenditures			456,923	469,107	469,107	462,108	469,107	487,836		487,836

Recreation	
Mission Statement	The Recreation Division brings Hamden families together by creating safe, welcoming, and inclusive spaces for residents of all ages. Through our parks, facilities, and programs, we promote healthy lifestyles, encourage meaningful family engagement, and foster lasting connections throughout the community.
Program Description	The Recreation Division offers a wide range of programs that promote wellness, education, and community engagement. These include youth sports leagues, summer camps, adult programming, cultural events, and nature-based educational experiences at Brooksvale Park. The proposed budget supports the continuation and enhancement of these programs while maintaining fiscal responsibility during challenging economic times.
Objective 1	Enhance the quality and accessibility of recreational programs.
Description	Ensure responsible use of funds by; controlling costs, optimizing staffing and supplies, leveraging existing facilities and partnerships to provide high quality inclusive programs for the community.
Objective 2	Brooksvale: To provide Educational programming and Recreational opportunities
Description	BV Educational Programming: Use our resources to provide education on nature and the environment in line with the seasons. Eg. Maple sugaring in winter, pond life in spring. BV Recreational Opportunities: Use our resources to provide and enhance recreational opportunities. E.g. Maintain Ice skating pond, hiking trails, fall festival.
Objective 3	Youth Programing
Description	Support youth development through organized sports leagues, camps, and recreational programming. We aim to encourage physical activity, teamwork, and social development.
Objective 4	Operational Improvements
Description	Improve efficiency and accessibility by updating policies and implementing online systems for: Camp and program registration - Athletic field scheduling - Vendor Application
Objective 5	Summer Camp Program
Description	Maintain a six-week summer camp program that provides affordable, structured, and enriching activities for children.
Objective 6:	Adult Programming
Description:	Increase program offerings for adults including fitness, wellness, educational, and social programs that promote recreation and community connection.
Objective 7:	Interdepartmental Collaboration
Description	Collaborate with other Town divisions to support cultural programming and community-wide events that serve residents of all ages, celebrate the Town's diverse population, and foster a strong sense of belonging.

Recreation

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10537	3701	SERVICES AND SPECIAL PROJECTS	4,155	10,000	10,000	3,613	5,000	5,000	Rental fees at Brooksvale Park and other parks/fields	6,000
10537	3702	SWIMMING POOL	3,464	5,000	5,000	2,341	3,000	5,000	Pool passes and swim lessons, depending on availability through the Board of Education.	5,000
10537	3705	LAUREL VIEW GOLF COURSE	101,500	50,000	50,000	0	0	50,000	Contractual.	50,000
10537	3710	PARKS & REC SPEC PROGRAMS**	187,741	170,000	170,000	46,228	200,000	200,000	Camps, programs, bowling. Revenue pending from camp for the upcoming summer	200,000
Total Revenues			296,860	235,000	235,000	52,182	208,000	260,000		260,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2026-2026	2026-2027	Comments/Justification	2026-2027
RECREATION										
13701	0110	REGULAR SALARIES	251,284.81	283,594	292,045	131,988	292,045	313,653	Recreation Supervisor (1) \$88,470.40 Recreation Supervisor (2) \$79,589.47 Park Ranger \$79,589.47 Admin Asst \$86,004.05 Total: 313,653 per collective bargaining agreements	313,653
13701	0120	TEMPORARY WAGES	238,676.06	265,000	265,000	260,081	265,000	255,000	Includes minimum wage increase for over 50 seasonal part-timers; summer staff at Villano Park; camp staff, 6 week camp sessions; comparable lifeguard wages, and other programming.	255,000
13701	0130	OVERTIME	3,359.90	5,000	5,000	2,790	4,500	4,000	Compensation for staff when called to work after regular hours: Brooksvale Fall Festival and other evening/weekend programming as needed.	4,000
13701	0140	LONGEVITY	1,020.00	2,040	2,040	0	2,040	2,040	Contractual date of hire for staff.	2,040
13701	0541	DUES/SUBSCRIPTIONS	3,000.00	3,000	3,000	460	2,000	2,500	Contractual commitments: CT Rec. Parks Association (CRPA) membership dues and conference costs for five; attendance at continuing education, workshops, showcase; fees for Red Cross lifeguard instructor training.	2,500
13701	0573R	RENTAL PORTABLE TOILETS	47,947.93	42,000	42,000	24,258	42,000	44,000	Portable Toilets in Parks and for events, year round and seasonally; contractual pricing through competitive bid Year Round: 107.5.00 x 12 months x 11 Regular = 14190; 120.00 x 12 months x 7 ADA = 8400; Seasonal: 95.00 x 7 months x 15 regular = 11287.5; 120.00 x 7 months x 12 ADA = 10080; (14190 + 8400 + 11287.5 + 10080 = 43957.5) Contractual.	44,000
13701	0573S	YOUTH SPORTS CONTRIBUTION	54,000.00	55,000	55,000	54,000	55,000	55,000	Hurricanes Football, Baseball/Softball, Basketball, Hockey, Lacrosse, Soccer, Heronettes, Sports Clinic. Award amounts determined by Parks and Rec Commission	55,000
13701	0590	PROFESSIONAL/ TECH SERVICE	19,712.42	15,000	15,000	6,780	15,000	11,000	Care for animals at Brooksvale: vaccinations for animals on public display as mandated by State and FDA. Covers mandated licensing fees. Increased expenses for aging animals, other professional services. MyRec Software (\$4650), Professional Development	11,000
13701	0598	RECREATION-YEARLY	127,023.97	135,000	135,000	74,538	135,000	141,000	Lifeguards School Year 2 x 18.00 x 20hrs x 42 weeks = 30,240 Animal Caretakers: 18.00 x 85hrs x 52 weeks = 79,560 Summer Lifeguards 2 x 18.00 x 75hrs x 10 weeks = 27,000 Program Facilitators (Adult and All Abilities) 3hr x 17 x 40 weeks = 2040 (2040 + 27,000+79560+30,240 = 13,800 + 3%increase minimum wage January 2027 = 141,000)	141,000
13701	0606	SPECIAL PROGRAMS	94,689.59	80,000	80,000	13,664	80,000	80,450	Includes costs of summer camps: supplies, t-shirts, increased cost buses, camp trips, etc.; other bus trips, special programs at park and elsewhere; recreational programs, holiday ornament, Breakfast with Santa, concerts at Bassett Park, etc.	70,000
Total Expenditures			840,715	885,634	894,085	568,559	892,585	888,643		898,193

Recreation

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
Recreation					
4701 RECREATION SUPERVISOR	40	80,962.95	85,893.60	\$ 88,470.40	\$ 88,470.40
4701 RECREATION SUPERVISOR	40	76,992.35	72,861.57	\$ 79,589.47	\$ 79,589.47
4701 RECREATION SUPERVISOR	40	68,678.92	72,861.57	\$ 79,589.47	\$ 79,589.47
1101 ADMINISTRATIVE ASST.	35	56,959.51	60,428.34	\$ 66,004.05	\$ 66,004.05
TOTALS RECREATION		\$ 283,593.73	\$ 292,045.08	\$ 313,653.39	\$ 313,653.39

Registrars of Voters	
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Activity Title	Elections, Primaries and Early Voting
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Mission Statement	Registrars of Voters are responsible for voter registration, maintenance of voter records, and the administration and conduct of Elections and Primaries, including Early Voting, in accordance with Section 9 of the Connecticut General statutes.
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Program Description	The program consists of three parts; 1-registration of new voters; 2- maintenance of accurate lists of qualified voters, voter records and files; 3- administration of Elections and Primaries, including numerous days of Early Voting.
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Objective 1	Registration of voters
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Description	Register voters in our office and process mailed-in and on-line voter registration applications. Conduct open registration sessions as directed by statute and the Secretary of the State; special in-house sessions at healthcare facilities (10 facilities within our town), in-school sessions at Hamden High School, and other sessions as requested.
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Objective 2	Maintain accurate voter lists and records
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Description	Verify voter residence through annual canvass and follow-up, as required by statute; on a daily basis, update voter registration information pertaining to new voters, changes in registration, and removals, both electronically on Connecticut's centralized computer registration system and on corresponding hard copy records kept in our office; produce printed voter registry lists periodically as required by law and as requested.
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Registrars of Voters

Objective 3

Conduct elections and primaries, including numerous days of early voting
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Description

Determine, reserve and certify acceptable sites for polls; pre-test and certify voting machines; hire and train poll workers; provide supplies, documents and other materials for polls; supervise Absentee Voting and Early Voting at required facilities and polling locations; administer and supervise the election/primary/early voting; supervise the completion of returns and reports to the Secretary of the State; certify signatories on petitions from challenge candidates as required by statute. For FY2026-2027, we anticipate one election/primary cycle: Primary: August 11, 2026 for Candidates for State and District Offices, including Early Voting August 3, 2026-August 9, 2026 and General Election: November 3, 2026, including Early Voting October 19, 2026-November 1, 2026.

Registrars of Voters

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Protection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mavor 2026-2027
Organization	Object	Description								
10401	0110	REGULAR SALARIES	136,842.08	123,839	123,839	88,953	34,886	173,988	Payroll expenses for the department Registrar of Voters are considered part-time (and Department Heads) although in the past few years responsibilities have increased more and our office hours have increased more. The stipend received can only be increased during an election cycle for this position, which is November 2026, and we are requesting an increase of \$10,000 per person, bringing annual stipend to \$45,000 per ROV (\$45,000 x 2 = \$90,000). This stipend is paid out weekly to the Registrars. Deputy Registrars, also considered part-time with more increased responsibilities and more office hours, requesting an increase of \$5,000 per person, bringing annual stipend \$12,000 per DROV (\$12,000 x 2 = \$24,000). This stipend is paid out monthly (previously paid under -10401-0590 Professional/Tech Service) Administrative Assistant (affected by AFSCME Local E#2863 contract) \$59,988 (1/1/2026)	146,508
10401	0130	OVERTIME	421.55	2,001	2,001	945	0	500	Administrative Assistant (affected by AFSCME Local E#2863 contract) may be required to work overtime to assist before elections and primaries, during numerous days of early voting for elections and primaries.	500
10401	0350	PROFESSIONAL MEETINGS	4,945.75	6,880	6,880	800	6,080	6,050	Attendance at 2 Annual Conferences (Spring & Fall) as per CGS#9-6 ;(2X [2-Regs&2-Deps: 5 days @\$145 ea, daily per diem to attend \$35 ea, mileage \$.75 (approx 90 miles roundtrip) = \$4,950. Attendance at ROVAC County Meetings (\$200). Recertification of Moderators:(10 @\$60 = \$600). Certification of New Moderators (5 @ \$60 = \$300).	6,050
10401	0460	TELEPHONE SERVICE	3,298.82	3,500	3,500	2,452	1,048	5,220	Installation and average monthly bill of \$150 per month (\$150 X 9 lines (x4 months) = \$5,220). State Statute requires a working phone inside the poll for the exclusive use of election officials in all locations per each election/primary and during early voting. Consolidated 10401-0460 to include 10488-0460; removed 10488-0460	5,220
10401	0513	CONTRACT SERVICES	4,481.50	22,910	22,910	2,496	20,414	24,275	Transport of storage cabinets containing voter equipment & materials to and from polls \$1,500 (2 cabinets/poll @\$150x 10 polls); document disposal/shredding as required (\$2.50 per box X 50 boxes =\$125); NCOA for voter canvass (\$150); ES&S Annual Contract for tabulator machinery (\$19,500); LHS Annual maintenance Accuvote (\$3,000)	24,275
10401	0515	PRINTING/REPRODUCTION	2,479.23	9,000	9,000	5,475	3,525	9,000	Printing of election notification postcards for 40,000 voters (approx 36,000 households@\$0.25=\$9,000); postage paid under Purchasing Department	9,000
10401	0541	DUES/SUBSCRIPTIONS	170.00	170	170	170	0	180	Registrars of Voters Association annual dues for 2 registrars and 2 deputies (4 @ \$45=\$180)	180

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Debt Protection	Debt Request	Department	Mavor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10401	0590	PROFESSIONAL/TECH SERVICE	76,855.05	99,492	99,492	42,897	56,595	67,529	General Election: 1 Head Mod @ \$475; 1 Deputy Head Mod (Central Count) @ \$475; 9 District Mod @ \$425=\$3,825; 20 AR (2SDR) @ \$350=\$7,000; 10 Equipment Setup @ \$50=\$500; 19 Greeters/ Demonstrators (1SDR) @ \$252=\$4,788; 27 checkers @ \$252=\$6,804; 19 ballot clerks (1SDR) @ \$252=\$4,788; 19 machine tenders (1SDR) @ \$252=\$4,788; 6 central counting \$150=\$900* [* if central counting takes more than 1/2 day to tally, include 6 central counting \$150=\$900]; 2 ROV @ \$550=\$1,100; 2 Deputy Registrars @ \$475=\$950; Supervised AB: 6 AR @ \$100 ea per facility (10 facilities) per visit=\$6,000; 27 Mod/AR training @ \$20=\$540; general pollworker training (approx 84@\$18 ea=\$1,512; Garage set up 2 non-staff @ \$100=\$200	67,529
10401	0590	PROFESSIONAL/TECH SERVICE (CONTINUED)							Recount / Audit (if necessary): 1 Head Mod @ \$475; 1 Deputy Head Mod @ \$475; 2 ROV @ \$550=\$1,100; 2 Deputy Registrars @ \$475=\$950; 3 teams of 2 ea @ \$200=\$1,200 A part time clerical person to receive annual stipend \$17,784 paid weekly (19 hours per week @ \$18/hr). (Previous budgets included Deputy Registrar stipend under 10401-0590, now moved to 10401-0110)	0
10401	0615	ELECTION SUPPLIES	3,778.34	25,580	25,580	14,297	11,283	19,600	Paper ballots for Election: 36,000 ballots @ \$.50 per ballot=\$18,000; sample ballots \$600; routine supplies for election/primary including color toner for printer, notebooks for election/primary check-ins, ballot pens, application cardstock, voting stickers, numbered plastic security tags and ballot bags (\$1,000).	19,600
10401	0670	FOOD PRODUCTS	3,760.00	2,800	2,800	2,340	460	2,500	Food for election day pollworkers and staff @ \$20 ea	2,500
Administration and General Elections			237,032	296,172	296,172	160,825	134,291	308,842		281,362
10488	0460	TELEPHONE SERVICES	1,962	2,500	2,500	1,403	1,500	2,500	Telephone Services	2,500
10488	0513	CONTRACT SERVICES	1,224.00	3,750	3,750	1,224	2,526	1,500	For 1 two-party primary, Transport of storage cabinets containing voter equipment & materials to and from polls \$1,500 (2 cabinets/poll @ \$150x 10 polls)	1,500
10488	0515	PRINTING/REPRODUCTION	4,352.29	5,000	5,000	3,148	1,852	7,500	For 1 two-party primary, postcards notifying voters of primary date, polling places, etc. (30,000 @ \$.25=\$7,500); postage paid under Purchasing Department	7,500

Organization	Expenditure Request		Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mavor 2026-2027
	Object	Description								
10488	0590	PROFESSIONAL/TECH SERVICE	42,955.00	44,771	44,771	35,682	9,089	54,759	For 1 two-party primary, Single Primary Election:1 Head Mod @ \$475; 1 Deputy Head Mod (Central Count) @ \$475; 9 District Mod @ \$425=\$3,825; 18 AR @ \$350=\$6,300; 9 Equipment Setup @ \$50=\$450; 18 Greeters/ Demonstrators @ \$252=\$4,536; 27 checkers @ \$252=\$6,804; 18 ballot clerks @ \$252=\$4,536; 18 machine tenders @ \$252=\$4,536; 6 central counting \$150=\$900* [* if central counting takes more than 1/2 day to tally, include 6 central counting \$150=\$900]; 2 ROV @ \$550=\$1,100; 2 Deputy Registrars @ \$475=\$950; Supervised AB: 6 AR @ \$100 ea per facility (10 facilities) per visit=\$6,000; 27 Mod/AR training @ \$20=\$540; general pollworker training \$18 ea; Garage set up 2 non-staff @ \$100=\$200	54,759
10488	0590	PROFESSIONAL/TECH SERVICE (CONTINUED)							Recount / Audits (if necessary): 1 Head Mod @ \$475; 1 Deputy Head Mod @ \$475; 2 ROV @ \$550=\$1,100; 2 Deputy Registrars @ \$475=\$950, 3 teams of 2 ea @ \$200=\$1,200 ***Note this will increase should we need to hold a primary for more than one party***	0
10488	0615	ELECTION SUPPLIES	2,444.18	15,350	15,350	(12,573.49)	27,923	12,850	Paper ballots and sample ballots for 1 two-party primary: Cost of ballots (25,000 @ \$.50 ballot =\$12,500); sample ballots (\$350)	12,850
10488	0670	FOOD PRODUCTS	2,284.00	2,400	2,400	1,760	640	2,320	Food for election day pollworkers and staff @ \$20 ea	2,320
Primary Elections			55,222	73,771	73,771	30,643	43,530	81,429		81,429
10489	0590G	PROFESSIONAL/TECH SERVICE	103,830.00	103,048	103,048	95,400	7,648	119,660	Early Voting for General Election (x14 days): EV @ General Election: 1 EV/SDR Mod @ \$425=\$5,950; 56 EV AR (28 SDR) @ \$350=\$19,600; 1 EV Equipment Setup @ \$50; 3 EV (1SDR) Greeters/ Demonstrators @ \$280 (2 days)=\$2,240; 3 EV (1SDR) Greeters/ Demonstrators/ Greeters @ \$200 (12 days)=\$9,600; 8 EV Checkers @ \$280 (2days)=\$4,480; 8 EV Checkers @ \$200 (12 days)=\$19,200; 5 EV (1SDR) ballot clerks @ \$280 (2days) = \$2,800; 5 EV ballot clerks (1SDR) @ \$200 (12 days)=\$12,000; 3 EV machine tenders (1SDR) @ \$280=\$1,680; 3 EV machine tenders (1SDR) @ \$200=\$7,200; 2 ROV @ \$550=\$15,400; 2 Deputy Registrars @ \$475=\$13,300; (one day) 12 Mod/AR/EV training @ \$20=\$240; (one day) 6 AR (SDR) training @ \$20=\$120; (one day) EV pollworker training @ \$20= \$5,600; (one day) Garage set up 2 non-staff @ \$100=\$200 **Early Voting for General Elections is 14 days and it does includes SDR each day	119,660

Expenditure Request			Actual	Budat	Revised Budat	YTD Expense	Dept Projection	Dept Request	Department	Mavor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10489	0590P	PROFESSIONAL/TECH SERVICE	33,818.00	43,982	43,982	39,565	4,417	50,655	Early Voting for Primary (x7 days): EV @ 1 Two-Party Primary Election: 1 EV Mod @ \$425=\$2,975; 2 EV AR @ \$350=\$4,900; 1 EV Equipment Setup @ \$50; 3 EV Greeters/ Demonstrators @ \$280 (2 days)=\$1,680; 3 EV Greeters/ Demonstrators/ Greeters @ \$200 (5 days)=\$3,000; 8 EV Checkers @ \$280 (2 days)=\$4,480; 8 EV Checkers @ \$200 (5 days)=\$8,000; 3 EV ballot clerks @ \$280 (2 days) = \$1,680; 3 EV ballot clerks @ \$200 (5 days) = \$3,000; 2 EV machine tenders @ \$280 = \$1,120; 2 EV machine tenders @ \$200=\$2,000; 2 ROV @ \$550=\$7,700; 2 Deputy Registrars @ \$475=\$6,650; (one day) 12 EV Mod/AR training @ \$20=\$840; (one day) EV pollworker training @ \$20= \$2,380; (one day) Garage set up 2 non-staff @ \$100=\$200 **Early Voting for Primary Elections is 7 days and does not include SDR	50,655
10489	0670G	FOOD PRODUCTS	6,600.00	5,040	5,040	5,900	0	7,700	Early Voting for General Election: Food for early voting- general election pollworkers and staff @ \$20 each ** Early Voting for General Elections is 14 days	7,700
10489	0670P	FOOD PRODUCTS	2,030.00	2,100	2,100	2,410	0	4,060	Early Voting for Primary: Food for early voting- 1 two-party primary election pollworkers and staff @ \$20 each ** Early Voting for Primary Elections is 7 days	4,060
Early Voting			146,278	154,170	154,170	143,275	12,065	182,075		182,075
Total Expenditures			438,532	524,113	524,113	334,743	189,886	572,346		544,866

Registrars of Voters

JOB CLASS	HRS	ADOPTED 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
REGISTRAR	0	35,000	35,000	45,000	36,050
REGISTRAR	0	35,000	35,000	45,000	36,050
DEPUTY REGISTRAR	0	7,000	7,000	12,000	7,210
DEPUTY REGISTRAR	0	7,000	7,000	12,000	7,210
ADMINISTRATIVE ASSISTANT	35	39,839	58,188	59,987	59,987
TOTAL ELECTION & REGISTRAR		123,839	142,188	173,987	146,507

Review of Assessments

The Board of Assessment Appeals (BAA) is an official municipal agency. It is designed to serve as an appeal body for taxpayers who believe that town or city assessors erred in the valuation of their properties or erroneously denied them exemptions. It is important to note that the BAA is not an assessing agency. It does not value taxable property as that is the function of the assessors. Its purpose is best explained by the word "review" which was formerly in the title. To review assessments, board members must have an understanding of the three approaches to value used by assessors and real estate appraisers in mass appraisal. It is a review body and as such serves independently of assessors.

Review of Assessment

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10701	0942	STIPEND	3,600	3,600	3,600	3,000	3,600	3,600	Three members @ \$1,200 = \$3,600	3,600
Total Expenditures			3,600	3,600	3,600	3,000	3,600	3,600		3,600

Senior Services	
Mission Statement	Hamden Senior Services enhances the quality of life for Hamden's older adults by delivering essential programs and services that promote social connection, recreation, lifelong learning, volunteerism, and active engagement in the community
Program Description	Hamden Senior Services supports the health, independence, and well-being of Hamden's older adults through four core service areas: Administration, Elderly Outreach, Nutrition, and Transportation. Senior Services provides activities, information, referrals, and crisis assistance that expand access to essential services, including housing, energy aid, and emergency resources. Outreach, nutrition, and transportation programs reduce isolation, improve health outcomes, and help older adults remain safely engaged in the community
Objective 1	Improve nutrition, health, and social engagement for older adults by providing hot meals five days per week onsite and at special events, with supplemental foods and snacks offered through community partnerships.
Description	The Elderly Nutrition Program serves over 300 older adults monthly, providing hot meals delivered by the state/federal vendor and served onsite by volunteers under a Café Manager. Special programming and holiday events promote social engagement and reduce isolation. Elderly Outreach staff address food emergencies by assessing needs, distributing gift cards, referring seniors to the Keefe Center Food Bank, and coordinating with Elderly Protective Services, social workers, and community partners to ensure immediate support for vulnerable older adults.
Objective 2	Enhance services and support for older adults by strengthening partnerships with new and existing healthcare organizations.
Description	The Senior Center partners with the Agency on Aging SCC to assist with volunteer applications, DSS paperwork, and veterans' programs, and collaborates with many community stakeholders on events such as the annual picnic and holiday gift run. Staff also engage with other centers and committees to share best practices and promote services that support older adults across the community.

Objective 3	Expand programs, services, and educational opportunities to increase attendance and raise awareness of state and local resources for older adults.
Description	Programs are led by volunteers or paid instructors, serving approximately 150–200 seniors daily. Counselors meet with groups to introduce and discuss services, conduct individual appointments, and visit senior housing to coordinate with residents and staff, assessing client need to ensure access to all available programs and provide education on Agency on Aging services, including support during the Medicare enrollment period.
Objective 4	Support seniors' health, preventive and transitional care, and independence through education, programming, through collaboration with and partnerships with Quinnipiac, Whitney Rehabilitation, and the Hamden Chamber's Health & Wellness Committee.
Description	Enhance and expand wellness programs like Tai Chi, Line Dancing, Strengthening Exercises, Gentle Dance, and Yoga, while introducing new offerings. Supported by the Hamden Chamber's Health & Wellness Council, special events and annual health fairs promote participation and well-being. The twice-monthly Ask the Nurse program provide seniors with flu shots, health screenings, and nutritional counseling, supporting overall well-being and independence.

Senior Services

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10519	1901	PROGRAM FEE	928	1,000	1,000	0	2,000	1,500	Coordinator reserves and collects applications, insurances, and payment for rental of 4 rooms, Activity Room, Social Hall (2rms w/ divider) and Thornton Wilder Hall. Collected fees are sent up to the Town Finance Dept. for the general fund.	1,500
Total Revenues			928	1,000	1,000	0	2,000	1,500		1,500

Expenditure Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
SENIOR SERVICES										
11901	0110	REGULAR SALARIES	294,003	315,130	315,130	240,766	315,130	341,968	Elderly Services Coordinator \$93531.37 Administrative Assistant, \$72672.75 Outreach Counselor: \$62773.70 Outreach Counselor(2): \$56495.20 Total 341968.22 per collective bargaining agreements	341,968
11901	0120	TEMPORARY WAGES	0	2,000	2,000	0	0	0	To ensure continuous coverage of department personnel or compensate an instructor for instructional programming, such as, crafting, or special fitness programs.	0
11901	0130	OVERTIME	5,999	4,000	4,000	1,649	4,000	2,000	For staff calls/visits beyond the normal working hours and evening programming	2,000
11901	0140	LONGEVITY	1,520	2,515	2,515	2,440		2,540	Monetary armts. Based on Union contract, AFSCME Local 2863 and UPSEU 424-unit 23. UPSEU: Coordinator: 11yrs.= \$725; AFSCME: Administrative Assistant 15yrs-\$845; Outreach Counselor 13yrs-\$795	2,540
11901	0513	CONTRACT SERVICES	10,608	10,608	10,608	7,072	10,608	10,608	The café operates five days per week, serving 17-20 seniors daily (340-400 meals monthly) through the state and federally funded Elderly Nutrition Program. A Café Manager oversees volunteers and meal service. LifeBridge bills Elderly Services \$884 per month (\$10,608 annually) for program support. Contractual	10,608
11901	0541	DUES/SUBSCRIPTIONS	0	310	310	0	310	310	Subscriptions support professional resources including the National Council on Aging (NCOA) for legislative updates and program guidance, the Connecticut Association of Senior Centers, CAMAE, and the Interagency Council on Aging of SCC; support the Coordinator's role as Municipal Agent and provide training, best practices, and collaboration to address elder abuse, neglect, and exploitation.	310
11901	0590	Pro/Tech	635	2,000	2,000	449	1,000	1,000	Professional Technical Services	1,000
11901	0606	Special Programs	6,928	13,000	13,000	6,233	12,000	7,500	Support enhanced programming through quarterly special events (\$3,600 annually), including educational, wellness, and creative activities; small participant giveaways (\$960); and special meals for large events such as holiday celebrations. An additional \$3,200 supports the weekly light lunch program and offsets related supply and appliance costs.	10,000
11901	0650	RECREATION SUPPLIES	4,554	5,000	5,000	1,974	4,500	4,000	Provides supplies for recreation and events, including arts and crafts, cards, pool, bingo, knitting, exercise mats, holiday decorations, annual picnic, music programs, and volunteer recognition items.	4,000
11901	0728	Elderly Services Transportation Agreement	100,000	100,000	100,000	39,839	10,000	90,000	These are the terms from the agreement for costs through 2026: A. Term 1, July 1, 2023 through June 30, 2024, at a rate of \$52.99/hr, which shall be payable monthly in arrears and based on actual service hours provided. B. Term 2, July 1, 2024 through June 30, 2025, at a rate not to exceed \$54.05/hr, which shall be payable monthly in arrears and based on actual service hours provided. C. Term 3, July 1, 2025 through June 30, 2026, at a rate not to exceed \$55.13/hr, which shall be payable monthly in arrears and based on actual service hours provided. The Town shall make the payments thirty (30) days after it receives an invoice from the District for a monthly payment. Hourly rates expected to drastically increase. Estimated \$72/hr	90,000
11901	0940	Fee Reimbursement	43,210	50,000	50,000	12,407	40,000	30,000	Health and fitness offerings continue to grow, including Line Dancing, Strength and Balance, Tai Chi, Yoga, and twice-monthly wellness checks. New programs such as Zumba, Pickleball, Cardio Drumming, and lifestyle classes in cooking, baking, and arts promote inclusion, community connection, and reduced isolation while delivering educational and recreational benefits.	30,000
Total Expenditures			467,456	504,563	504,563	312,828	397,548	489,926		492,426

Senior Services

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
1089 ELDERLY COORDINATOR	35	81,953	86,267	93,531	93,531
1101 ADMINISTRATIVE ASST.	35	63,677	67,028	72,673	72,673
9425 OUTREACH COUNSEL/ELDERLY	35	55,003	57,898	62,774	62,774
9902 OUTREACH COUNSELOR-ELDERLY	35	49,502	52,107	56,495	56,495
9902 OUTREACH COUNSELOR-ELDERLY	35	49,502	52,107	56,495	56,495
TOTAL SENIOR SERVICES		299,637	315,408	341,968	341,968

Board of Education - State of Connecticut

Municipal State Aid for Hamden

State of Connecticut - Board of Education

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10496	9602	ADULT EDUCATION	363,398	320,487	320,487	241,882	320,487	369,781	Per estimates of state formula-aid to municipalities and the Governor's recommended budget for FY 2026-2027	369,781
10496	9604	MAGNET SCHOOLS	24,700	15,600	15,600	13,650	15,600	15,600	Based on prior year and current year actuals	15,600
10496	9610	NON-PUBLIC SCHOOL HEALTH	125,917	135,282	135,282	118,178	125,917	125,917	Based on prior year and current year actuals	125,917
10496	9614	E.C.S. GRANT	22,975,079	23,030,761	23,030,761	11,515,380	23,030,761	23,030,761	Per estimates of state formula-aid to municipalities and the Governor's recommended budget for FY 2026-2027	23,030,761
Total Revenues			23,489,094	23,502,130	23,502,130	11,889,090	23,492,766	23,542,059		23,542,059

Town - State of Connecticut

Municipal State Aid for Hamden

Town - State of Connecticut

Revenue Request		Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10495	9502	7,788,347	8,132,495	8,132,495	8,156,527	8,156,527	9,217,178	Based on the Governor's Recommended Statutory Formula Aid Budget.	9,217,178
10495	9508	11,744	11,744	11,744	22,336	22,336	22,336	State law provides a \$1,000 property tax exemption for property owners who are permanently and totally disabled.	22,336
10495	9511	286,689	286,689	286,689	206,689	286,689	286,689	Based on the Governor's Recommended Statutory Formula Aid Budget.	286,689
10495	9519	148,265	153,757	153,757	851	153,757	148,265	Based on prior year revenue received.	148,265
10495	9520	103,795	103,795	103,795	84,939	103,795	103,795	Based on prior year revenue received. State law provides a basic \$1,500 property tax exemption for certain honorably discharged veterans who actively served at least 90 days during war time, or their survivors. State law also provides an additional exemption for veterans and disabled veterans who are eligible for the basic exemption and who can meet certain income limits.	103,795
10495	9607	666,700	888,934	888,934	876,800	888,934	876,800	Based on the Governor's Recommended Statutory Formula Aid Budget.	876,800
10495	9623	725,946	725,946	725,946	241,982	725,946	725,946	Based on the Governor's Recommended Statutory Formula Aid Budget.	725,946
10495	9641	1,646,236	1,646,236	1,646,236	1,646,236	1,646,236	1,646,236	Based on the Governor's Recommended Statutory Formula Aid Budget.	1,646,236
10495	9642	12,416,132	11,529,822	11,529,822	11,529,822	11,529,822	8,555,387	Based on the Governor's Recommended Statutory Formula Aid Budget.	8,555,387
10495	9644	41,320	85,464	85,464	45,494	85,464	85,464	Nickel-per-nip State initiative. This revenue will be utilized to fund recycling and litter positions in Public Works and Parks and Totes.	85,464
Total Revenues		23,835,173	23,664,882	23,664,882	22,811,876	23,599,506	21,668,096		21,668,096

Tax Collector

Activity Title	Property Tax Collection
Mission Statement	The mission of the Tax Collector is to collect the highest possible percentage of current taxes and back taxes due to the Town of Hamden utilizing collection procedures allowed by State Statute.
Program Description	Tax bills are mailed in June for collection in July & January, supplemental MV bills are mailed in December and collected in January. Past due bills are mailed quarterly, statements and marshal warrants are prepared regularly. Collection agency services are utilized for older motor vehicle taxes. Outside attorneys process foreclosure cases on a contingency basis at no cost to the town. Tax office verification is required for all building, health, lottery and liquor permits. The option of paying online by credit/debit card or by electronic check is available to taxpayers for a fee.
Objective 1	The Tax Collector must meet the revenue projections set by the Legislative Council in order to preserve the fiscal integrity of the Town of Hamden.
Description	This requires well planned and executed collection policies and procedures in conjunction with very strong administrative oversight.
Objective 2	The Tax Collector must collect a significant percentage of prior year taxes.
Description	This is accomplished by the implementation of aggressive collection programs that include, but are not limited to, past due billings, demand letters, marshal warrants, foreclosure actions and the use of collection agencies. These programs must be closely monitored by the Tax Collector to assure strict adherence to State Statutes.
Objective 3	To work with the taxpayers of the Town of Hamden in an efficient, effective, yet compassionate manner in order to meet our revenue goals and at the same time treat all taxpayers with dignity and respect.
Description	The Tax Collector is at all times willing to work with taxpayers in developing a payment process that complies with State Statutes and at the same time enables the taxpayer to meet their tax obligations in a timely manner.

Tax Office

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10108	0801	CURRENT TAXES	210,686,153	215,636,410	215,636,410	216,665,717	216,715,717	215,636,410	Legislative Council sets final rate of collection	251,073,206
10108	0802	PRIOR YEAR TAXES	163,127	2,000,000	2,000,000	873,788	1,000,000	1,000,000	Based on three year average. The town is exploring the possibility of a tax sale.	1,500,000
10108	0802S	MOTOR VEHICLE TAXES	12,882,663	12,100,000	12,100,000	10,305,898	10,805,898	11,815,999	Based on current year actual and a 32.46 mill rate cap proposed in the Governor's Recommended Budget.	12,815,999
10108	0803	SUPPLEMENTAL MOTOR VEHICLE TAXES	1,899,880	1,500,000	1,500,000	1,582,378	1,600,000	1,600,000	Based on current year actual and a 32.46 mill rate cap proposed in the Governor's Recommended Budget.	1,600,000
10108	0804	PROPERTY TAXES INTEREST	1,629,756	1,400,000	1,400,000	1,101,747	1,400,000	1,400,000	Based on previous 3 years collections, and quicker MV collections due to collection agency efforts = less interest collected.	1,400,000
10108	0805	PROPERTY TAX LIENS	25,466	20,000	20,000	7,836	25,466	25,466	Based on three year average	25,466
10108	0806	SUSPENSE BOOK TAX COLLECTION	53,298	40,000	40,000	22,394	53,298	53,298	Based on three year average and added accounts	53,298
Total Revenues			227,340,343	232,696,410	232,696,410	230,559,759	231,600,380	231,531,173		268,467,969

Tax Office

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	2025-2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10801	0110	REGULAR SALARIES	278,073	310,944	306,944	229,977	310,944	376,852	Salaries per Union contracts/ add'l hours for part time cashier during collection season	315,065
10801	0130	OVERTIME	7,997	0	4,000	4,674	7,000	10,000	Needed to cover short staffing, run month end reports, and to keep up with work during collection time.	10,000
10801	0134	PAY DIFFERENTIAL	0	500	500	85	200	500	Pay differential for Back Tax Collector when Tax Collector is out of the Office.	500
10801	0140	LONGEVITY	2,025	1,275	1,275	250	1,275	1,300	Per Union contracts	1,300
10801	0351	EDUCATION SEMINARS	1,435	2,000	2,000	1,010	1,435	2,000	Attendance at Annual Tax Collector's Seminar, state and county meetings and road shows required to earn State of CT re-certification credits for Tax Collector, Back Tax Collector & Administrative Tax Technician.	2,000
10801	0510	ADVERTISING	981	0	0	0	150	1,000	Legal ads mandated by State Statute.	1,000
10801	0541	DUES/SUBSCRIPTIONS	130	150	150	120	130	300	Membership in State Tax Coll. Assoc. and New Haven County Assoc. for Tax Collector, Back Tax Collector & Admin. Tax Technician.	300
Total Expenditures			290,642	314,869	314,869	236,116	321,134	391,952		330,165

Tax Office

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
1081 TAX COLLECTOR	35	110,930	115,755	119,227	119,227
9190 BACK TAX COLLECTOR	35	77,184	77,184	79,500	79,500
9199 CASHIER/ADMIN. TAX TECHNICIAN	35	63,614	63,614	65,522	65,522
9199 CASHIER/ADMIN. TAX TECHNICIAN- NEW	35	0	0	61,787	0
9201 CASHIER	35	49,336	49,335	50,815	50,815
9199 CASHIER/ADMIN. TAX TECHNICIAN	19	22,615	22,615	22,615	22,615
TOTAL FOR TAX OFFICE		301,063	305,888	376,852	315,065

Town Attorney

Program Description	The Town Attorney is the legal advisor to the Mayor, all departments, officers, boards, commissions and agencies of the Town in all matters affecting the interests of the Town.
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Town Attorney

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	March 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10901	0110	REGULAR SALARIES	290,344.67	331,879	331,879	167,641	265,000	305,997	Collective bargaining agreement for union employee. Town Attorney gets \$135.29 per week stipend for CDBG from Economic Development (not reflected)	309,995
10901	0140	LONGEVITY	1,050.00	1,050	1,050	1,050	1,050	1,050	Non-bargaining employee is entitled to \$1,050; bargaining unit employee has not reached eligibility for longevity	1,050
10901	0541	DUES/SUBSCRIPTIONS	390.00	825	825	150	400	400	Dues: Connecticut Bar Association; Connecticut Association of Municipal Attorneys (CAMA).	400
10901	0718	BOOKS, MAPS, MANUALS	2,277.00	3,000	3,000	1,302	1,500	3,120	Subscription for Lexis Nexis legal research increase to \$3,120 for 2026-2027	3,120
10901	0966	COMMISSION EXPENSES	0.00	74,302	74,302	0	0	81,963	Police commission (charter required) (artificially increases our budget)	81,963
10918	0590	PROFESSIONAL/TECH SERVICE	491,055.05	500,000	500,000	318,911	550,000	500,000	Labor Counsel handling ongoing contract negotiations, pension negotiations, disciplinary matters, grievances, arbitration and mediation matters; outside attorneys will be performing title searches, purchase/sale of real estate; committee fees (foreclosures); arbitrator's fees pursuant to collective bargaining agreements; appraiser's fees for tax appeals, easements and all other miscellaneous real estate matters requiring appraisal reports; court reporter's fees for land use appeals and related transactions. There were over 80 tax appeals filed and attorney's fees for defense of same continue to accrue. (can be reduced to reach 5%)	500,000
10918	0934	COURT JUDGEMENT	0.00	3,000	3,000	0	1,000	1,000	Tax appeals issued as a refund; any judgment entered against the town not covered by insurance (CIRMA).	1,000
10918	0940	FEE REIMBURSEMENT	800.00	1,500	1,500	200	1,000	1,000	Marshal's fees: Court fees; State Board of Mediation and Arbitration fees	1,000
Total Expenditures			785,917	915,556	915,556	489,254	819,950	894,530		898,528

Town Attorney

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
0083 TOWN ATTORNEY	35	130,000	133,250	133,250	137,248
9914 SECRETARY	35	81,879	83,418	92,747	92,747
0250 ASSISTANT TOWN ATTORNEY	20	40,000	40,000	40,000	40,000
0250 ASSISTANT TOWN ATTORNEY	20	40,000	40,000	40,000	40,000
0250 ASSISANT TOWN ATTORNEY - NOT FUNDED		40,000	0	0	0
TOTALS FOR TOWN ATTORNEY		331,879	296,668	305,997	309,995

Town Clerk

Overview	<p>The Town Clerk is an elected official and resident elector of the Town of Hamden. Effective in 2025, the position transitioned from a two-year to a four-year term, strengthening leadership continuity and supporting long-term operational planning.</p> <p>The Town Clerk's Office is a revenue-generating department responsible for the management, preservation, and accessibility of the Town's official records while ensuring compliance with Connecticut State Statutes and the Hamden Town Charter. The Office serves as the official custodian of public records, Registrar of Vital Statistics, licensing authority, and a key administrative partner in election administration.</p> <p>Department staffing includes three Assistant Town Clerks, one Land Records Technician, one Vital Records Clerk, and one part-time Counter Clerk.</p> <p>In FY2025, the Office implemented a strategic restructuring of Boards and Commissions support, transitioning from approximately 15 contracted clerks to a standardized four part-time clerk model. This modernization improved operational consistency, strengthened accountability, enhanced communication, and positioned the department to better manage expenditures while maintaining high service levels.</p> <p>Through disciplined financial oversight, process improvement, and organizational efficiency, the Town Clerk's Office continues to serve as a trusted and essential function of Hamden's municipal infrastructure.</p> <p>The Town Clerk's Office serves as a cornerstone of transparent and accountable government, ensuring the integrity of public records, the continuity of democratic processes, and reliable access to information for residents, businesses, and municipal partners.</p>
Mission Statement	<p>The mission of the Hamden Town Clerk's Office is to safeguard the public record with integrity, accuracy, and accessibility while delivering responsive, transparent, and community-centered service.</p> <p>As stewards of the Town's official history and vital records, we are committed to preserving the past, supporting the present, and ensuring that essential information remains available for future generations. Guided by statutory responsibility and professional excellence, the Office strengthens public trust and supports the effective operation of local government.</p> <p>In Hamden, history is not only remembered — it is recorded, protected, and made accessible to all.</p> <p>Core Responsibilities and Functions</p> <p>The Town Clerk's Office performs a broad range of statutory functions essential to transparent, efficient, and compliant municipal operations.</p> <p>Primary responsibilities include the preservation and management of land records; administration of vital statistics, including birth, marriage, and death records; issuance of licenses and permits; and collection of associated fees and taxes. The Office also plays a critical role in supporting municipal, state, and federal elections through absentee ballot administration, certification of official documents, legal notice publication, and preparation of mandated reports.</p> <p>The Town Clerk provides administrative oversight for more than 30 boards and commissions by maintaining official meeting records, administering oaths of office, supporting appointment processes, and ensuring compliance with Freedom of Information requirements and open government laws. In partnership with municipal leadership, the Office promotes strong governance practices and public access to government proceedings.</p> <p>Additional responsibilities include regulatory filings, comprehensive records management, and the implementation of emerging statutory requirements, including cannabis permitting. The Town Clerk and staff participate in ongoing professional education to remain current with evolving legislation and regulatory changes.</p> <p>Through strong fiscal stewardship, operational modernization, and an unwavering commitment to accuracy and service, the Town Clerk's Office remains a cornerstone of accountable and effective local government.</p>

Town Clerk

Objective 1 *Deliver Exceptional Service Through Compliance, Security, and Operational Excellence*

Description

Provide the highest quality of service to the residents of the Town of Hamden by maintaining a department culture grounded in accountability, transparency, and statutory compliance. Safeguard the privacy and security of municipal records while ensuring appropriate public access in accordance with state regulations.

Proactively implement new procedures and refine existing practices in response to legislative changes and evolving regulatory requirements. Strengthen operational effectiveness through timely process improvements to ensure the Office continues to serve the public, the Town, and the State with efficiency, reliability, and professionalism.

Outcome: Sustain a secure, compliant, and service-driven records environment that reinforces public trust and supports transparent and effective municipal government.

Objective 2 *Enhance Service Delivery Through Modernization, Technology, and Expanded Access*

Description

Enhance the customer experience by making it easier for residents, businesses, and municipal partners to engage with the Town Clerk's Office through strategic technology investments, process automation, and expanded access to services.

Build upon the successful implementation of electronic recording (e-recording) to improve efficiency, accuracy, and accessibility of official records while continuing to integrate innovative solutions that strengthen transparency, support operational effectiveness, and remove barriers to public access.

Key Initiatives

Expand digital services and evaluate technology that supports workflow automation and improved records management.

Partner with the Mayor's Office and Purchasing to implement debit and credit card payment capabilities.

Strengthen tools and processes that promote transparency, accountability, and public trust.

Improve access to public records by addressing service barriers and supporting equitable engagement.

Utilize Language Line services to provide interpretation and translation for diverse populations.

Pursue external funding opportunities, including the Historic Documents Preservation Grant, to support records protection and modernization.

Outcome: Provide a secure, technology-enabled, and accessible service environment that enhances public engagement and supports future operational demands.

Objective 3 *Strengthen Governance Support Through Professional Development, Process Improvement, and Operational Readiness*

Town Clerk

<p>Description</p>	<p>Enhance organizational effectiveness by investing in continuous professional development, strengthening the administration of Boards and Commissions, and implementing processes that promote transparency, accountability, and efficient governance.</p> <p>The Office will comply with revised Charter requirements impacting Boards and Commissions, including expanded membership, abbreviated notification timelines, and increased recruitment and outreach responsibilities. Resources will be strategically aligned to support these expanded functions, including the addition of one full-time position to ensure operational continuity.</p> <p>Key efforts include:</p> <ul style="list-style-type: none"> Ensuring consistent clerk support for all commissions Providing onboarding and ongoing training for commissioners and clerks Leveraging technology platforms to improve meeting management and communication Streamlining payroll and budget oversight for Boards and Commission clerks Enhancing coordination between the Town Clerk's Office, Mayor's Office, IT, Board leadership, and the Town Attorney <p>Outcome: Deliver a well-supported governance framework that promotes transparency, strengthens board effectiveness, and ensures compliance with statutory and Charter requirements.</p>
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Objective 4 *Advance Records Stewardship and Civic Engagement*

<p>Description</p>	<p>Strengthen the preservation of Hamden's institutional history while fostering meaningful civic engagement and public access to municipal government.</p> <p>Building upon the successful launch of Hamden Through Time, the Town Clerk's Office will continue this municipal history initiative to promote public awareness, support historical preservation, and reinforce the Office's role as steward of the Town's official record. To further enhance records governance, the Office will conduct a townwide records retention survey to evaluate current practices, identify gaps, and develop a comprehensive plan to ensure departmental compliance with Connecticut State Library guidelines. The expansion of in-house scanning capabilities will improve document preservation, support disaster readiness, and enhance long-term accessibility.</p> <p>Complementing these efforts, the Office continues to support civic engagement through established outreach initiatives, including Boards and Commissions fairs, community events, educational programming on local government processes, and partnerships with Quinnipiac University and the Hamden Youth Services Bureau that provide students and young residents with exposure to municipal service.</p> <p>Outcome: Protect the Town's historical assets, strengthen compliance, and cultivate an informed and engaged community while reinforcing public trust in local government.</p>
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Town Clerk

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	Dec 2025	2025-2026	2026-2027	Comments/Justification	2026-2027
10310	1005	DOCUMENT FEES	545,239	700,000	700,000	418,335	700,000	700,000	This account reflects land record recording fees, maps and trade names. (Economy Driven) NOTE: \$53.00 of the \$70.00 recording fee must be reimbursed to the State of CT) Type 1: Non Nominee Land Recordings changed from \$60 to \$70 (HB 7087) 76% - Remitted to state; 24% - Town Revenue (60% General Fund, 18% LOCIP) Type 2A: Nominee as Grantor/Grantee changed from \$159 to \$160 55% Remitted to State; 45% - Town Revenue (80% General Fund) Type 2B - Nominee of a Mortgage changed from \$159 to \$160 79% Remitted to the State; 21% Town Revenue (100% General Fund) Formula: 73% the State & 27% Town Revenue Example: \$511K must be put into Fees Reimbursement Expenditure Account as we must reimburse the State of CT on a monthly basis as mandated by law.	700,000
10310	1006	VITAL STATISTICS	95,860	85,000	85,000	58,064	85,000	85,000	Fees for vital records including marriage/civil union licenses, copies of vital records, burial/cremation permits. A \$19.00 surcharge is returned to the Dept of Public Health for each license.	85,000
10310	1008	DOG FEES	13,957	15,000	15,000	4,153	15,000	15,000	Dog license fees are collected in June. Report to the State Dept of Agriculture of fees and surcharges from June sales is submitted in August.	15,000
10310	1009	CONVEYANCE FEES	1,547,081	1,700,000	1,700,000	999,058	1,700,000	1,700,000	Conveyance tax revenues are totally contingent on Land Record transfer of properties. Real estate projections indicate a slow, steady recovery.	1,700,000
10310	1011	MISCELLANEOUS	37,137	50,000	50,000	30,005	50,000	50,000	Notary public recordings, services and fees. Liquor permits, trade names and copy fees for land record documents. This account has reduced significantly since we are no longer using a coin copier - we are using the honor system.	50,000
Total Revenues			2,239,273	2,550,000	2,550,000	1,609,615	2,550,000	2,550,000		2,550,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	Dec 2025	2025-2026	2026-2027	Comments/Justification	2026-2027
11001	0110	REGULAR SALARIES	489,289	541,272	541,272	385,423	541,272	574,457	Contractual. Supervisory Union Local 424-23 and Town Hall Union Local 2863.	578,111
11001	0130	OVERTIME	15,898	15,000	15,000	9,966	10,000	10,000	Overtime required for Assistant Town Clerks and staff to prepare election material before and during election day and primaries until close of polls-late night departure. 2026 is Governor/Senate race Early Voting 7 days for Primary, 14 Days for General. Town Clerk Office must have 2 people to receipt/notarize documents and store ballots in Vault. Sundays are Double Time.	10,000
11001	0134	PAY DIFFERENTIAL	0	700	700	0	1,400	1,470	Pay Differential to staff for office coverage.	0
11001	0140	LONGEVITY	745	1,400	1,400	1,020	9,000	9,000	Contractual. Supervisory Union Local 424-23 and Town Hall Union Local 2863. (2 Employees) Supervisors Union - \$795 and Town Hall \$675	1,470
11001	0510	ADVERTISING	3,683	9,000	9,000	5,771	0	0	Statutory: legal notices. Warning of State Election (Primary & General); ; Town and Board of Education Audit Reports; Endorsement of Delegates to State/Municipal Candidates, Renewal of Dog Licenses, BOE Contracts /Arbitration Awards. BAA	9,000
11001	0518	BINDING	818	1,000	1,000	125	900	900	Statutory: permanent binding of vital records and land records. 6 Vital statistic record books (Birth, death, marriage) ; Tax Lien	900

Expenditure Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept	Department	Mayor
11001	0529	LAND RECORDS INDEXING	80,672	76,000	76,000	37,882	76,000	78,000	IQS New Land Records System/ Statutory: Indexing system for land records, maps, trade name certificates and dog licensing program. (\$5,000 monthly indexing/corrections and access to IQS system x12 = \$60,000); Adkins/Avenu: Land records paper, binders, fly sheets, labels \$18,000	78,000
11001	0541	DUES/SUBSCRIPTIONS	624	1,000	1,000	963	1,000	1,000	Town Clerk State Association & New Haven County Association dues for the Town Clerk's Office	1,000
11001	0581	RECORD REPRODUCTION	1,859	2,700	2,700	2,669	100	100	Scanning in house	100
11001	0590	PROFESSIONAL/TECH SERVICE	1,922	4,000	4,000	0	4,000	4,000	Statutory: auditing of land records as required by 7 CGS 7-14, 7-26 We estimate 10,000 documents @ \$.40 per document, based on the number of documents recorded.	4,000
11001	0615	ELECTION SUPPLIES	10,607	20,000	20,000	8,263	12,000	13,000	Mandatory printing of absentee ballots and related supplies. This is a municipal election year with nine voting districts involved (primary ballots/ Election ballots). Early Voting will begin April Presidential Primary. NOTE: The Town received a grant from the SOTS ~\$17K in 2022 to offset expenses. Unsure if we will receive one in 2024.	13,000
11001	0940	FEE REIMBURSEMENT	357,637	525,000	525,000	306,717	525,000	526,000	Statutory reimbursement fees required by state law for the Department of Public Health for vital records; Dept of Agriculture for dog licensing surcharges, and other related fees which are billed at the end of the fiscal year. Number also includes monthly reimbursement to the State Treasurer for land record document fees collected. (73% reimbursement - \$511K) and \$15,000 for Dept of Agriculture for dog licensing surcharges, and other related fees which are billed at the end of the fiscal year	526,000
11012	0510	ADVERTISING	0	1,000	1,000	0	1,000	1,000	Advertising costs	1,000
Total Expenditures			963,753	1,198,072	1,198,072	758,799	1,181,672	1,218,927		0 1,222,581

Town Clerk

LASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
TOWN CLERK	35	96,408	96,408	96,408	99,300
ASST. TOWN CLERK	35	86,520	89,551	92,237	92,237
ASST. TOWN CLERK	35	81,032	85,966	88,545	88,545
ASST. TOWN CLERK	35	81,032	85,966	88,545	88,545
LAND RECORD TECH. (V)	35	64,762	70,556	72,673	72,673
VITAL RECORDS CLERK	35	68,169	70,556	72,673	72,673
COUNTER CLERK - P/T (Current)	19.5	25,350	25,376	25,376	26,137
CLERK	6	9,500	9,500	9,500	9,500
CLERK	6	9,500	9,500	9,500	9,500
CLERK	6	9,500	9,500	9,500	9,500
CLERK	6	9,500	9,500	9,500	9,500
TOTALS FOR TOWN CLERK		541,272	562,379	574,457	578,111

Town-wide Expense Savings

Approved in the Town Budget for Fiscal Year 25-26.

Town-wide Expense Savings

Expenditure Request			Actual 2024-2025	Budget 2025-2026	Revised Budget 2025-2026	YTD Expense MARCH 2026	Dept Projection 2025-2026	Dept Request 2026-2027	Department Comments/Justification	Mayor 2026-2027
Organization	Object	Description								
16001	0300	Town-wide Expense Savings	-	(7,000,000)	-	-	-	-	Town-wide Expense Savings. We are projecting the full savings will not be realized. The Town will utilize available funds from the fund balance to cover the difference. This approach ensures that all financial obligations are met without disturbance to operations or services.	-
Total Expenditures			-	(7,000,000)	-	-	-	-		-

Traffic

Mission Statement	The Traffic Department provides professional engineering and technical services to assist in maintaining and improving the town's transportation system.
Program Description	The Traffic Department is responsible for the safe and efficient operation of Hamden's transportation systems. This includes the following key elements: Traffic Signals, Signs, Roadway Markings, and Bus stops. The Traffic Department is responsible for development and execution of operation and capital plans of these systems. The Department is the primary liasion for the Hamden Traffic Authority (HTA) and manages the various responsibilities that the HTA has to the State of Connecticut, Federal Government, and Regional entities, regarding rules and regulations of operating transporation systems. The Department is the primary liasion with the Connecticut Department of Transportation. Department staff review traffic engineering studies and plans to ensure adherence to town, state and federal regulations, evaluating the necessity for adjustments to the existing traffic control systems in response to the potential impact of new developments.
Objective 1	To maintain the highest level of public service in the delivery of safe transportation systems.
Objective 2	Insure the Town's transportation infrastructure is in accordance with the Manual on Uniform Traffic Control Devices and any other applicable local and state laws as they apply to traffic regulations.
Objective 3	Coordinate public feedback regarding the Town's transportation infrastructure with the Hamden Traffic Authority (HTA), provide technical and situational reccomendations to the HTA regarding the management of Hamden's Transportation Systems.
Objective 4	Issue permits for and inspect work under the obstruction permit to minimize impact to the Town's transportation systems and safety of it's users.
Objective 5	Collect useage data regarding the Town's transportation systems
Objective 6	Implement the Town's Complete Streets policy.
Objective 7	Respond to questions, complaints, and requests for information from the public.

Traffic

Revenue Request			Actual	Budget	Revised Budget	YTD Revenue	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
10329	0291	OBSTRUCTION PERMITS	0	1,000	1,000	0	100	1,000	Permitting process for obstructing the right of way. Fee schedule provided in budget submission	1,000
10329	0292	ELECTRIC CHARGING STATIONS	0	1,000	1,000	0	1,000	1,000	Fees proposed to council	1,000
10329	0293	ATESD CAMERA FEES	0	2,500,000	2,500,000	0	500,000	1,500,000	Fees estimated based on feedback from Automated Traffic Enforment Device vendor and industry data.	1,500,000
Total Revenues			-	2,502,000	2,502,000	-	501,100	1,502,000		1,502,000

Expenditure Request			Actual	Budget	Revised Budget	YTD Expense	Dept Projection	Dept Request	Department	Mayor
Organization	Object	Description	2024-2025	2025-2026	2025-2026	MARCH 2026	2025-2026	2026-2027	Comments/Justification	2026-2027
12901	0110	REGULAR SALARIES	257,639	430,824	430,824	218,638	370,000	480,068	Request is consistent with salary schedule as outlined in the Town Hall Union labor agreement	480,068
12901	0130	OVERTIME	15,506	20,000	20,000	12,358	20,000	20,000	This account covers costs for night time road marking, fixing or replacing traffic signals, pedestrian signals, and signs after regular hours. It also handles emergencies caused by accidents, inclement weather, or vandalism. Plus, it supports the Traffic Department's involvement in town events and preventive maintenance for overhead structures performed after normal hours.	20,000
12901	0140	LONGEVITY	1,270	1,045	1,045	795	1,100	1,100	Longevity is a benefit that is based on years of service paid to employees in accordance with article eight of the Town Hall labor agreement.	1,100
12901	0170	MEAL ALLOWANCE	0	75	75	0	50	75	The Town Hall labor agreement, specifically article thirty-three, requires payments for meals for personnel required to work 4 or 8 hours beyond or before a regular shift with less than 24 hours notice.	75
12901	0549	LINE PAINTING	14,920	15,500	15,500	6,350	15,500	15,500	This account funds line painting on public streets and roads, as well as Town parking lots, and is inclusive of epoxy paint. Stop bars and crosswalks, parking spaces, and double yellow centerlines. New FHWA guidance has modified traffic marking guidance and may require updates.	15,500
12901	0549T	TRAFFIC CALMING	9,923	125,000	125,000	1,670	50,000	25,000	Traffic calming consists of implementing and maintaining roadway features and operational measures that reduce vehicle speeds and improve safety in residential and local streets.	25,000
12901	0583	HEAVY EQUIPMENT REPAIRS	2,964	3,000	3,000	0	3,000	3,000	This account covers expenses related to service and hydraulic repairs for Traffic Department trucks certification requirements. Sign Truck is currently in need of hydraulic repairs.	3,000
12901	0590	PROFESSIONAL / TECH SERVICE	4,918	30,000	30,000	2,355	25,000	18,000	This account provides funding for costs associated with training for the Traffic Technicians. IMSA safety and training and for professional consulting firms for any comprehensive traffic studies and designs conducted during the year. Additional employee certification now being covered.	18,000
12901	0610	OFFICE SUPPLIES	259	500	500	22	500	1,000	Supplies needed during the fiscal year.	1,000
12901	0661	TRAFFIC SIGN SUPPLIES	9,790	15,000	15,000	7,429	15,000	15,000	This account covers all Traffic signs needed along with supplies including U channel sign post assemblies, galvanized anchors and posts, parts and materials for making street name signs and related parts. New FHWA guidance has modified traffic sign guidance and may require updates.	15,000

12901	0662	TRAFFIC SIGNAL PARTS	9,914	15,000	15,000	3,314	15,000	15,000	This account covers costs related to traffic cabinet controllers, signal heads and housing, walk heads and inserts, mounting hardware, pedestrian pedestals and push buttons, LED traffic signal modules, loop sealer and related signal tools. Also signal wire, signal carrier cable and supports. Due to deterioration replacement traffic signal housings are needed.	15,000
12901	0666	BUS SHELTER PARTS	7,175	7,500	7,500	732	7,500	7,500	Replacement tempered glass panels at bus stop shelters, Mounting hardware and replacement metals for damage and vandalism.	7,500
12901	0666A	BUS SHELTER MAINTENANCE	11,106	14,000	14,000	9,884	14,000	20,000	This account funds the contractor costs associated with the current cleaning contract for the 38 bus stop shelters in town. New shelters and a general pattern of littering is leading to this line increasing in cost.	20,000
12901	0672	UNIFORM PURCHASE ALLOWANCE	1,050	1,050	1,050	250	1,050	1,050	\$350 per full time employee. Uniform Purchase Allowance is for employees covered by article twenty-four of the Town Hall labor agreement.	1,050
12901	0690	SAFETY SUPPLIES	3,489	4,000	4,000	1,999	4,000	4,000	This account is necessary for personal and work site safety supplies and equipment including, but not limited to, traffic cones, flares, barricade tape, gloves, boots, hard hats, and first aid. Replace temporary stop signs lost or damaged from past storm.	4,000
12901	0942	STIPEND	13,269	0	0	0	0	0	For working above and beyond the job description	0
12901	TBD	CAMERA SYSTEM AND TRANSPORTATION INFRASTRUCTURE AND MOBILITY IMPROVEMENTS	0	0	0	0	0	1,500,000	Expenses related to the ATESD camera system (installation, operation, maintenance), and transportation infrastructure and mobility improvements. (ATESD camera revenue- may fluctuate based on actual revenue and timing)	1,500,000
Total Expenditures			363,192	682,494	682,494	265,796	541,700	2,126,293		2,126,293

Traffic

JOB CLASS	HRS	TOWN 25-26	CURRENT 25-26	REQUEST 26-27	MAYOR 26-27
TRAFFIC FIELD ENGINEER	40	104,389.00	113,514.87	116,920.31	116,920.31
9550 TRAFFIC TECHNICIAN	40	89,190.00	94,619.20	97,468.80	97,468.80
9550 TRAFFIC TECHNICIAN	40	89,190.00	94,619.20	97,468.80	97,468.80
9550 TRAFFIC TECHNICIAN -VACANT	40	89,190.00	85,196.80	87,755.20	87,755.20
TRANSPORATION SAFETY SPECIALIST - VACANT	40	58,865.00	62,441.60	80,454.40	80,454.40
TOTALS FOR TRAFFIC		430,824.00	450,391.67	480,067.51	480,067.51

Animal Control

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$593.00	\$1,195.00	\$1,920.00	\$3,968.00	\$3,086.00
ADOPTION / REDEMPTION FEES	10623-2301	\$593.00	\$1,195.00	\$1,920.00	\$3,968.00	\$3,086.00
Total Revenues		\$593.00	\$1,195.00	\$1,920.00	\$3,968.00	\$3,086.00

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$165,411.86	\$148,002.81	\$146,313.53	\$138,858.27	\$171,295.14
SALARIES	12301-0110	\$97,762.30	\$77,258.27	\$85,221.69	\$78,349.37	\$97,798.10
OVERTIME	12301-0130	\$10,443.43	\$12,022.62	\$21,195.25	\$17,340.82	\$28,300.73
LONGEVITY	12301-0140	\$775.00	\$800.00	\$825.00	-	-
ADVERTISING	12301-0510	-	-	-	-	\$164.98
PROFESSIONAL/TECH SERVICE	12301-0590	\$155.00	-	-	\$315.84	\$674.31
UNIFORM STIPEND ALLOWANCE	12301-0673	\$1,150.00	\$650.00	\$450.00	\$375.00	\$1,400.00
LAND/BUILDINGS RENTAL	12317-0552	\$55,126.13	\$57,271.92	\$38,194.67	\$41,489.60	\$41,989.35
SAFETY EQUIPMENT	12323-0755	-	-	\$426.92	\$987.64	\$967.67
Total Expenditures		\$165,411.86	\$148,002.81	\$146,313.53	\$138,858.27	\$171,295.14

Assessor

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$1,256.50	-	\$222.00	\$928.00	\$923.00
MAP REPRODUCTIONS	10506-0601	\$1,256.50	-	\$222.00	\$928.00	\$923.00
Total Revenues		\$1,256.50	-	\$222.00	\$928.00	\$923.00

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$358,868.16	\$254,432.62	\$379,676.55	\$425,166.13	\$544,873.71
SALARIES	10601-0110	\$317,130.11	\$234,175.86	\$286,966.11	\$369,312.76	\$367,611.38
TEMPORARY WAGES	10601-0120	-	-	-	-	\$132,532.50
OVERTIME	10601-0130	\$9,173.69	\$5,758.49	\$6,099.01	\$5,480.99	\$9,234.51
LONGEVITY	10601-0140	\$820.00	\$845.00	\$870.00	\$895.00	\$920.00
EDUCATION SEMINARS	10601-0351	\$1,221.00	\$1,000.00	\$125.00	\$1,110.00	\$1,317.00
DUES/SUBSCRIPTIONS	10601-0541	\$182.50	\$290.00	\$3,205.00	\$462.10	\$2,168.10
PROFESSIONAL/TECH SERVICE	10601-0590	\$28,365.86	\$10,442.51	\$81,936.43	\$47,357.25	\$31,090.22
BOOKS,MAPS,MANUALS	10601-0718	\$1,075.00	\$1,920.76	\$475.00	\$548.03	-
GIS - PROF/TECH	10601-0781	\$900.00	-	-	-	-
Total Expenditures		\$358,868.16	\$254,432.62	\$379,676.55	\$425,166.13	\$544,873.71

Board of Education

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$1,873,722.69	\$465,971.07	\$361,197.25	\$185,717.56	\$86,812.61
BOE MEDICAL REVENUE	10950-9611	\$451,161.30	\$242,982.21	\$336,273.83	\$154,593.66	\$82,430.91
BOE WORKERS COMP REIM	10950-9612	-	\$20,356.14	\$417.88	-	-
TERM LIFE REVENUE	10950-9628	\$22,786.10	\$25,472.86	\$23,809.54	\$31,123.90	\$4,381.70
MISCELLANEOUS	10950-9630	\$1,399,775.29	\$177,159.86	\$696.00	-	-
Total Revenues		\$1,873,722.69	\$465,971.07	\$361,197.25	\$185,717.56	\$86,812.61

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$89,394,925.00	\$89,644,925.00	\$91,390,177.55	\$91,394,925.00	\$94,336,773.00
BOE	15001-1000	\$89,394,925.00	\$89,644,925.00	\$91,390,177.55	\$91,394,925.00	\$94,336,773.00
Total Expenditures		\$89,394,925.00	\$89,644,925.00	\$91,390,177.55	\$91,394,925.00	\$94,336,773.00

Board of Ethics

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		-	-	-	-	\$4,172.50
LEGAL/LAWYER	15301-0592	-	-	-	-	\$4,172.50
Total Expenditures		-	-	-	-	\$4,172.50

Building

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$1,038,069.00	\$941,461.44	\$1,510,945.32	\$5,686,024.86	\$2,570,221.17
BUILDING PERMITS	10326-2601	\$525,675.00	\$534,018.44	\$891,481.40	\$3,380,603.74	\$1,680,081.17
PLUMBING PERMITS	10326-2602	\$114,602.00	\$36,788.00	\$83,331.00	\$299,435.00	\$104,958.00
ELECTRICAL PERMITS	10326-2603	\$266,936.00	\$262,594.00	\$314,917.92	\$947,582.00	\$524,688.00
HEATING PERMITS	10326-2604	\$130,056.00	\$107,961.00	\$221,190.00	\$959,368.00	\$164,266.00
CERTIFICATE OF OCCUPANCY	10326-2608	\$800.00	\$100.00	\$25.00	\$99,036.12	\$96,228.00
Total Revenues		\$1,038,069.00	\$941,461.44	\$1,510,945.32	\$5,686,024.86	\$2,570,221.17

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$483,337.94	\$328,883.95	\$450,574.74	\$500,600.24	\$574,919.20
SALARIES	12601-0110	\$476,169.56	\$318,286.83	\$430,090.85	\$487,035.81	\$524,234.71
OVERTIME	12601-0130	\$613.38	\$3,978.52	\$12,531.16	\$3,759.52	\$21,831.04
LONGEVITY	12601-0140	\$4,030.00	\$2,865.00	\$2,040.00	\$1,020.00	\$1,020.00
DUES/SUBSCRIPTIONS	12601-0541	\$1,045.00	\$830.00	\$1,690.00	\$2,257.00	\$3,181.40
OFFICE SUPPLIES	12601-0610	-	-	\$1,545.93	\$3,869.00	\$10,965.84
UNIFORM PURCHASE ALLOW	12601-0672	\$1,400.00	\$700.00	\$479.80	\$1,050.00	\$2,000.00
BOOKS,MAPS,MANUALS	12601-0718	\$80.00	\$2,223.60	\$2,197.00	\$1,608.91	\$1,878.40
STIPEND	12601-0942	-	-	-	-	\$9,807.81
Total Expenditures		\$483,337.94	\$328,883.95	\$450,574.74	\$500,600.24	\$574,919.20

Cultural Affairs and Human Services

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$35,000.00	\$64.00	-	\$180.00	\$8,978.53
MISC REVENUE	14301-3101W	\$35,000.00	\$64.00	-	\$180.00	\$8,978.53
Total Revenues		\$35,000.00	\$64.00	-	\$180.00	\$8,978.53

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$948,534.53	\$955,803.29	\$1,405,410.91	\$1,498,170.18	\$1,564,854.77
SALARIES	12001-0110	\$268,511.44	\$288,973.81	\$243,665.66	\$233,821.37	\$288,158.06
TEMPORARY WAGES	12001-0120	-	-	-	\$16,331.50	\$10,984.11
OVERTIME	12001-0130	\$3,142.99	\$5,199.62	\$27,969.84	\$7,868.16	\$7,847.41
LONGEVITY	12001-0140	\$2,260.00	\$2,310.00	\$2,360.00	\$1,715.00	\$1,990.00
FAMILY RELOCATIONS	12001-0582	\$29,790.00	\$34,876.00	\$316,305.14	\$67,899.59	\$111,756.00
EVICTON COSTS	12001-0587	\$11,125.00	\$14,297.00	\$19,992.59	\$25,134.13	\$27,704.52
GEN ASSIST SERV	12001-0588	\$54,509.98	\$94,214.72	\$173,907.31	\$209,618.55	\$164,802.05
PROFESSIONAL/TECH SERVICE	12001-0590	\$32,223.50	\$32,769.88	\$34,096.75	\$42,953.25	\$46,514.00
RECREATION SUPPLIES	12001-0650	\$4,858.19	\$5,945.93	\$5,993.40	\$6,340.96	\$5,555.16
WARMING CENTER	12001-0709	\$27,297.00	\$35,000.00	\$42,728.34	\$43,777.67	\$39,665.39
FOOD BANK	12001-0726	\$14,991.94	\$70,006.40	\$69,801.30	\$116,203.11	\$119,191.54
COMMUNITY GARDEN	12001-0727	\$1,864.32	\$3,997.14	\$8,799.10	\$5,090.21	\$7,340.20
SALARIES	12002-0110	\$127,950.28	\$129,423.29	\$128,748.78	\$153,156.43	\$169,075.88
OVERTIME	12002-0130	\$2,562.44	\$2,154.78	\$8,836.43	\$5,790.89	\$4,071.66
LONGEVITY	12002-0140	\$2,095.00	\$2,145.00	\$1,125.00	\$1,125.00	\$1,125.00
JUVENILE REVIEW BRD	12002-0366	-	\$75,000.00	\$62,382.70	\$75,000.00	\$75,000.00
DUES/SUBSCRIPTIONS	12002-0541	\$658.50	\$508.50	\$538.50	\$708.50	\$708.50
PROFESSIONAL/TECH SERVICE	12002-0590	\$16,059.02	\$12,052.95	\$56,972.77	\$11,845.00	\$14,800.00
HAMD PARTNERSHIP FOR Y.C.	12002-0636	\$30,000.00	\$30,000.00	\$30,000.00	\$1,000.00	\$30,000.00
RECREATION SUPPLIES	12002-0650	\$2,465.20	\$1,930.09	\$2,499.99	\$6,000.00	\$5,997.88
FOOD PRODUCTS	12002-0670	\$2,187.50	\$500.00	\$1,955.71	\$4,000.00	\$4,808.17
COMMUNITY VOLUNTEERISM	12002-0670V	\$18,051.03	-	\$21,531.13	\$127,802.99	\$63,799.68
BOOKS,MAPS,MANUALS	12002-0718	\$200.00	-	-	-	-

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
YOUTH SERVICES PROGRAMS	12002-3113H	\$1,238.01	\$5,000.00	\$12,744.67	\$89,810.28	\$88,584.30
SALARIES	12003-0110	-	-	\$84,207.24	-	-
ADVERTISING	12003-0510	-	-	\$100.00	-	-
SPECIAL PROJECTS	12003-0576	-	-	\$47,081.06	-	-
PROFESSIONAL/TECH SERVICE	12003-0590	-	-	\$667.50	-	-
SPECIAL PROGRAMS	12003-0606	-	-	\$400.00	-	-
SALARIES	12004-0110	-	-	-	-	\$28,105.79
SALARIES	14301-0110	\$152,307.73	\$98,980.68	-	\$122,420.98	\$123,548.28
TEMPORARY WAGES	14301-0120	-	-	-	\$961.53	-
LONGEVITY	14301-0140	\$725.00	-	-	-	-
ADVERTISING	14301-0510	\$898.56	-	-	\$130.00	-
SPECIAL PROJECTS	14301-0576	\$132,267.18	\$8,396.68	-	\$113,462.28	\$119,599.42
PROFESSIONAL/TECH SERVICE	14301-0590	\$459.02	\$763.63	-	\$3,338.80	\$4,121.77
SPECIAL PROGRAMS	14301-0606	\$7,835.70	\$1,685.52	-	\$4,864.00	-
PROFESSIONAL/TECH SERVICE	14337-0590	-	-\$328.33	-	-	-
Total Expenditures		\$948,534.53	\$955,803.29	\$1,405,410.91	\$1,498,170.18	\$1,564,864.77

Debt Service

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$18,278,025.86	\$16,181,643.30	\$17,253,609.64	\$17,348,713.02	\$22,742,372.86
PRINCIPAL	10001-0810	\$1,645,000.00	\$265,000.00	\$4,938,128.23	\$265,000.00	\$6,200,000.00
POB PRINCIPAL	10001-0810P	\$2,330,000.00	\$2,425,000.00	\$2,525,000.00	\$2,630,000.00	\$2,750,000.00
INTEREST	10001-0811	\$8,551,407.66	\$7,706,168.56	\$4,272,963.21	\$9,042,582.32	\$11,114,751.26
POB INTEREST	10001-0811P	\$5,711,618.20	\$5,591,213.41	\$5,517,518.20	\$5,411,130.70	\$2,677,621.60
CAPITAL INVESTMENT FUND CONTR	10001-0821	\$40,000.00	\$194,261.33	-	-	-
Total Expenditures		\$18,278,025.86	\$16,181,643.30	\$17,253,609.64	\$17,348,713.02	\$22,742,372.86

Economic and Community Development

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021- 2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$306,596.06	\$202,767.46	-	\$284,452.95	\$329,759.07
SALARIES	11411-0110	\$193,518.72	\$149,867.46	-	\$238,566.27	\$269,455.54
OVERTIME	11411-0130	-	-	-	-	\$1,096.25
LONGEVITY	11411-0140	\$900.00	-	-	\$670.00	\$750.00
MONTHLY ALLOWANCE	11411-0320	\$148.87	-	-	\$498.12	-
PROFESSIONAL MEETINGS	11411-0350	\$645.00	-	-	\$1,845.75	\$816.15
BUSINESS TRAVEL	11411-0360	\$910.47	-	-	\$2,000.00	-
ADVERTISING	11411-0510	-	-	-	\$3,979.32	\$1,999.19
GRANTS CONSULTANT	11411-0511	\$20,450.00	-	-	-	-
DUES/SUBSCRIPTIONS	11411-0541	\$1,735.00	\$500.00	-	\$4,296.95	\$4,163.25
REGIONAL ECONOMIC XCELLERATION	11411-0548	\$18,288.00	-	-	\$15,000.00	\$10,000.00
MARKETING CONSULTANT	11411-0548M	-	\$2,400.00	-	\$6,004.88	\$18,487.04
PROFESSIONAL/TECH SERVICE	11411-0590	-	-	-	-	\$20,972.43
HAMDEN ECON. DEV CORP	11411-0679	\$70,000.00	\$50,000.00	-	-	-
STIPEND-ECON DEV SUPPORT	11411-0942	-	-	-	\$11,591.66	\$2,019.22
Total Expenditures		\$306,596.06	\$202,767.46	-	\$284,452.95	\$329,759.07

Engineering

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$30,707.50	\$32,860.00	\$41,139.24	\$26,690.00	\$128,429.00
SIDEWALK PERMITS	10332-3201	\$3,050.00	\$2,950.00	\$2,400.00	\$1,550.00	\$2,100.00
SIDEWALK LICENSES	10332-3202	\$3,100.00	\$2,700.00	\$1,050.00	\$950.00	\$4,460.00
STREET PERMITS	10332-3203	\$24,367.50	\$24,960.00	\$30,751.20	\$24,150.00	\$121,589.00
MAP PHOTOCOPY	10332-3209	\$190.00	\$800.00	\$160.00	\$40.00	\$280.00
PENALTIES	10332-3214	-	\$1,450.00	\$6,778.04	-	-
Total Revenues		\$30,707.50	\$32,860.00	\$41,139.24	\$26,690.00	\$128,429.00

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$463,585.02	\$459,708.42	\$529,727.46	\$611,826.76	\$608,963.70
SALARIES	13201-0110	\$453,152.89	\$447,344.31	\$495,521.73	\$531,141.79	\$544,861.29
TEMPORARY WAGES	13201-0120	-	-	-	-	\$26,886.00
OVERTIME	13201-0130	-	-	\$294.03	-	-
LONGEVITY	13201-0140	-	-	\$1,765.00	\$1,490.00	\$1,790.00
EDUCATION INCENTIVE	13201-0175	-	-	-	\$1,467.46	\$875.50
EDUCATION SEMINARS	13201-0351	\$240.00	\$1,347.00	\$1,500.00	-	-
DUES/SUBSCRIPTIONS	13201-0541	\$1,500.00	\$1,604.00	\$1,750.00	\$1,710.00	\$1,526.00
PROFESSIONAL/TECH SERVICE	13201-0590	\$8,483.15	\$8,197.50	\$27,065.70	\$44,019.22	\$15,978.25
ENGINEERING SUPPLIES	13201-0613	-\$191.02	\$915.61	\$1,831.00	\$2,563.75	\$1,240.74
UNIFORM PURCHASE ALLOW	13201-0672	\$400.00	\$300.00	-	\$300.00	\$600.00
STIPEND	13201-0942	-	-	-	\$29,134.54	\$15,205.92
Total Expenditures		\$463,585.02	\$459,708.42	\$529,727.46	\$611,826.76	\$608,963.70

Finance

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$952,153.39	\$2,522,023.63	\$17,621,632.62	\$1,384,617.06	\$1,563,268.12
OTHER RENT	10505-0508	\$6,850.00	\$1,650.00	\$5,700.00	\$7,715.00	\$7,040.00
INCOME ON INVESTMENTS	10705-0502	\$550,553.13	\$48,313.02	\$39,311.18	\$893,158.70	\$1,126,611.10
SALE OF SURPLUS ASSETS	10705-0539	-	-	-	-	\$10,127.00
RELOCATION REIMB.	10905-0504	\$12,427.00	\$1,485.00	\$11,534.10	\$20,665.40	\$25,617.00
MISCELLANEOUS	10905-0507	\$382,323.26	\$2,470,575.61	\$17,565,087.34	\$463,077.96	\$333,873.02
BOE REIMBURSEMENT GRANTS	10905-2402	-	-	-	-	\$60,000.00
Total Revenues		\$952,153.39	\$2,522,023.63	\$17,621,632.62	\$1,384,617.06	\$1,563,268.12

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$2,225,269.51	\$2,041,990.19	\$2,941,102.65	\$16,319,943.95	\$12,147,465.00
SALARIES	10501-0110	\$515,614.92	\$521,282.39	\$698,478.57	-\$2,245,507.99	\$837,143.59
OVERTIME	10501-0130	\$67,556.01	\$92,991.97	\$112,292.34	\$171,298.55	\$215,611.22
PAY DIFFERENTIAL	10501-0134	\$9,341.59	\$1,890.69	\$60.00	\$684.87	\$213.30
LONGEVITY	10501-0140	\$3,290.00	\$1,695.00	\$2,120.00	\$1,845.00	\$250.00
MILEAGE	10501-0310	\$1,330.59	-	\$1,394.95	\$4,427.93	\$3,424.83
PROFESSIONAL MEETINGS	10501-0350	\$1,325.06	-	\$369.33	\$1,278.52	\$199.00
DUES/SUBSCRIPTIONS	10501-0541	\$725.00	\$660.00	\$595.00	\$660.00	\$595.00
LAND/BUILDINGS RENTAL	10501-0552	\$74,292.00	\$37,837.47	\$74,292.00	\$70,468.00	\$47,292.00
PROFESSIONAL/TECH SERVICE	10501-0590	\$18,330.00	\$19,224.62	\$1,243.20	\$89,748.30	\$3,143,912.54
OFFICE SUPPLIES	10501-0610	-	-	-	\$915.45	\$1,090.87
RESERVE FOR NEGOTIATIONS	10501-0677	-	\$7,200.00	-	\$4,840.00	-
TRANSFER OUT - CIP	10501-9953	-	-	-	\$15,120,442.00	\$4,739,999.00
INSURANCE MANAGEMENT	10517-0937	\$19,151.74	\$9,016.32	\$4,527.00	\$18,922.53	\$29,362.25
INSURANCE LIABILITY	10517-0938	\$1,030,396.90	\$920,969.09	\$1,210,767.00	\$1,095,176.00	\$1,626,324.45
INSURANCE CLAIMS	10517-0958	-	-	\$129,916.04	\$67,147.34	\$96,216.96
EMERGENCY & CONTINGENCY F	10517-0965	\$47,026.08	-	\$42,772.93	\$515,408.13	\$49,103.25
ENVIRONMENTAL STUDIES & WORK	10517-0985	\$5,400.00	-	\$1,600.00	\$10,000.00	\$29,882.70
EQUIPMENT MAINT.	10580-0575	\$431,489.62	\$429,222.64	\$403,174.29	\$647,928.56	\$819,344.04
IT RESTORATION ACCOUNT	10580-0590	-	-	-	\$486,760.76	-
ICE RINK MANAGEMENT FEE	10580-519B	-	-	\$257,500.00	\$257,500.00	\$257,500.00
TORNADO REPAYMENT EXPENSE	10580-519E	-	-	-	-	\$250,000.00
Total Expenditures		\$2,225,269.51	\$2,041,990.19	\$2,941,102.65	\$16,319,943.95	\$12,147,465.00

Fire

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$262,786.75	\$254,619.13	\$327,676.54	\$716,288.14	\$218,447.49
CODE ENFORCEMENT	10325-2501	\$15,216.07	\$22,535.53	\$18,408.21	\$23,084.33	\$25,356.90
PARAMEDIC ASSIST	10325-2502	\$158,347.58	\$162,837.00	\$161,519.83	\$92,483.05	\$55,033.53
Q.U. EMT COVERAGE	10325-2504	\$12,532.60	\$17,661.60	-	\$770.26	-
PERMITS,LICENSES,ETC.	10325-2507	\$8,595.50	\$9,331.00	\$10,216.50	\$15,325.50	\$17,042.06
FIRE MARSHALL PERMIT FEE	10325-2509	\$68,095.00	\$42,254.00	\$137,532.00	\$584,625.00	\$121,015.00
Total Revenues		\$262,786.75	\$254,619.13	\$327,676.54	\$716,288.14	\$218,447.49

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$12,942,069.32	\$13,553,792.34	\$14,531,129.19	\$13,794,114.84	\$14,646,261.20
SALARIES	12501-0110	\$8,382,993.38	\$8,902,870.85	\$8,715,826.81	\$8,529,957.78	\$9,621,198.09
HFD CODE ENFORCEMENT	12501-0110H	\$21,908.39	\$32,486.40	\$15,027.25	\$19,732.89	\$21,510.83
OVERTIME	12501-0130	\$23,611.41	\$17,505.46	\$68,586.14	\$61,124.80	\$34,035.92
SHIFT DIFFERENTIAL	12501-0131	\$70,359.63	\$73,082.82	\$68,776.38	\$70,612.95	\$73,209.48
ACTING DIFFERENTIAL	12501-0133	\$3,545.86	\$3,781.26	\$8,984.08	\$6,097.34	\$7,623.89
PARAMEDIC/EMS DIFF.	12501-0135	\$375,867.77	\$396,340.97	\$385,259.01	\$371,648.47	\$414,345.41
SUBSTITUTES/STRAIGHT TIME	12501-0136	\$2,186,580.84	\$2,141,421.34	\$2,863,073.52	\$2,450,890.73	\$2,159,370.50
FLSA OVERTIME	12501-0138	\$369,741.00	\$349,600.03	\$622,200.61	\$496,049.77	\$344,147.25
LONGEVITY	12501-0140	\$220,205.37	\$233,577.51	\$241,233.18	\$208,557.78	\$211,186.67
HOLIDAY PAY	12501-0150	\$795,021.53	\$827,412.19	\$963,355.45	\$883,209.92	\$944,586.10
STAND-BY	12501-0160	\$3,120.00	\$3,060.00	\$2,760.00	\$3,060.00	\$2,940.00
EDUCATION INCENTIVE	12501-0175	\$8,850.00	\$9,050.00	\$9,050.00	\$7,750.00	\$8,400.00
PHYSICAL EXAMS	12501-0240	\$13,476.25	\$2,492.00	\$2,573.00	\$6,177.00	\$15,942.00
DUES/SUBSCRIPTIONS	12501-0541	\$974.00	\$950.00	\$765.00	\$780.00	\$983.00
C-MED	12501-0545	\$43,764.29	\$44,318.24	\$44,318.24	\$44,318.24	\$46,977.33
DEI RECRUITMENT AND TRAINING	12501-0612T	-	-	-	\$8,225.55	\$3,182.98
UNIFORM PURCHASE ALLOW	12501-0672	\$47,805.21	\$46,812.98	\$49,379.18	\$47,183.12	\$72,968.90
UNIFORM STIPEND ALLOWANCE	12501-0673	\$27,648.00	\$29,250.00	\$26,400.00	\$27,000.00	\$28,800.00
BOOKS,MAPS,MANUALS	12501-0718	\$206.85	\$496.10	\$78.99	\$291.52	\$464.58
STIPEND	12501-0942	\$14,855.69	\$14,999.92	\$15,288.38	\$15,028.76	\$14,999.92
BLDG/GROUND MAINT. SUP	12533-0640	\$591.04	\$438.57	\$599.50	\$584.24	\$583.98
PROFESSIONAL/TECH SERVICE	12553-0590	\$3,717.21	\$2,429.21	\$2,665.50	\$10,838.45	\$10,000.00
TRAINING	12553-0612T	\$39,770.27	\$27,086.74	\$52,422.33	\$112,210.67	\$113,763.40
EDUCATIONAL MATERIAL	12553-0616	\$451.99	-	-	-	-
BOOKS,MAPS,MANUALS	12553-0718	\$1,362.60	\$1,716.35	-	\$468.00	-
RADIO REPAIRS	12559-0571	\$2,827.00	\$712.32	\$99.42	\$800.00	\$793.70
EQUIPMENT REPAIRS- OTHER	12564-0561	\$1,664.25	\$2,172.00	\$495.50	\$2,182.00	\$2,192.00
LUBRICANTS	12564-0626	\$4,475.44	\$4,342.01	\$2,735.78	\$4,615.46	\$6,463.87
TIRES/TUBES/WHEELS	12564-0632	\$13,432.84	\$14,598.16	\$19,494.85	\$20,567.43	\$20,567.35
VEHICLE REPAIR SUPS.	12564-0635	\$92,314.44	\$149,357.97	\$97,901.77	\$122,740.57	\$138,403.22
FIRE HYDRANT REPAIRS	12567-0572	\$1,510.50	\$1,967.90	\$2,491.80	\$2,425.00	\$2,544.45
GENERAL SUPPLIES	12567-0611	\$14,931.41	\$74,741.27	\$104,732.41	\$72,676.95	\$114,159.92
SAFETY SUPPLIES	12567-0690	\$8,279.36	\$8,666.94	\$2,203.13	\$8,366.41	\$8,719.23
EDUCATIONAL MATERIAL	12568-0616	\$6,676.29	-	\$4,161.83	\$6,970.10	\$6,947.20
OFFICE EQUIPMENT	12569-0710	\$19,072.69	\$12,088.14	\$6,342.35	\$3,922.02	\$16,040.67
GENERAL SUPPLIES	12570-0611	\$250.00	\$350.00	-	\$397.78	\$393.34
MEDICAL SUPPLIER	12570-0680	\$69,326.76	\$71,952.29	\$63,926.20	\$95,241.88	\$92,156.76
LABORATORY EQUIPMENT	12570-0720	\$14,724.00	\$15,839.50	\$14,724.00	\$13,432.96	\$20,225.50
MECHANICAL EQUIPMENT	12570-0730	-	\$221.27	-	\$683.70	\$688.50
COMPUTER SOFTWARE & TRAINING	12570-0788	\$13,591.26	\$14,694.21	\$34,363.67	\$36,562.56	\$37,000.00
MOBILE DATA	12570-6122	\$13,604.18	\$11,329.31	\$12,790.13	\$11,081.04	\$17,745.75
HOUSEKEEPING SUPS.	12571-0645	\$8,406.62	\$8,923.06	\$5,503.77	\$9,500.00	\$9,999.51
GENERAL SUPPLIES	12572-0611	\$553.70	\$489.05	\$540.03	\$28.00	-
BOOKS,MAPS,MANUALS	12572-0718	-	\$168.00	-	\$123.00	-
Total Expenditures		\$12,942,069.32	\$13,553,792.34	\$14,531,129.19	\$13,794,114.84	\$14,646,261.20

Fringe

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$4,316,552.93	\$4,747,516.04	\$4,695,896.30	\$6,795,536.21	\$6,272,063.93
WORKER'S COMPENSATION	14201-0213	\$2,082,483.11	\$2,499,999.05	\$2,436,907.97	\$3,224,622.06	\$3,095,516.01
LIFE INSURANCE	14201-0216	\$91,022.76	\$90,000.00	\$84,081.42	\$86,853.24	\$100,900.25
EMPLOYEE RETIREMENT CASHOUTS	14201-0231	-	-	-	\$1,313,496.25	\$771,033.96
HEART/HYPERTENSION	14201-0953	\$371,610.51	\$432,575.56	\$313,267.65	\$356,642.21	\$392,598.55
EMPLOYER'S FICA/MEDICARE	14211-0210	\$1,689,182.23	\$1,677,791.50	\$1,813,965.26	\$1,789,894.45	\$1,893,357.94
UNEMPLOYMENT COMPENSATION	14211-0211	\$82,254.32	\$47,149.93	\$47,674.00	\$24,028.00	\$18,657.22
Total Expenditures		\$4,316,552.93	\$4,747,516.04	\$4,695,896.30	\$6,795,536.21	\$6,272,063.93

Human Resources

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$2,020.00	\$900.00	\$9,650.00	\$1,905.00	\$450.00
APPLICATIONS	11212-1104	\$2,020.00	\$900.00	\$9,650.00	\$1,905.00	\$450.00
Total Revenues		\$2,020.00	\$900.00	\$9,650.00	\$1,905.00	\$450.00

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$357,557.90	\$355,453.08	\$445,635.96	\$420,681.57	\$468,187.62
SALARIES	11201-0110	\$304,596.33	\$308,958.26	\$314,968.66	\$305,498.25	\$297,505.07
TEMPORARY WAGES	11201-0120	\$6,289.76	\$5,292.00	\$5,390.24	\$8,633.34	\$3,202.00
OVERTIME	11201-0130	-	-	\$1,476.40	\$5,964.47	\$8,417.61
LONGEVITY	11201-0140	\$3,265.00	\$3,415.00	\$2,499.53	\$650.00	\$2,340.00
PROFESSIONAL MEETINGS	11201-0350	-	-	-	-	\$420.00
ADVERTISING	11201-0510	\$995.00	\$450.00	\$1,164.40	\$1,352.50	\$1,699.00
DUES/SUBSCRIPTIONS	11201-0541	\$442.00	\$926.00	\$219.00	\$441.00	\$826.00
TRAINING	11201-0612T	-	-	-	\$17,006.92	\$11,611.81
STIPEND	11201-0942	-	-	\$15,288.38	\$9,423.03	-
TEST SUPPLIES	11229-0612	\$2,912.45	\$5,000.00	\$31,890.71	\$19,469.28	\$9,084.67
PHYSICAL EXAMS	11294-0240	\$16,843.34	\$10,333.45	\$49,515.00	\$45,246.00	\$32,305.00
PROFESSIONAL/TECH SERVICE	11294-0590	\$22,214.02	\$6,943.83	\$23,223.64	\$6,996.78	\$100,776.46
STIPEND	11294-0942	-	\$14,134.54	-	-	-
Total Expenditures		\$357,557.90	\$355,453.08	\$445,635.96	\$420,681.57	\$468,187.62

Information Technology

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$216,942.57	\$217,049.24	\$194,384.76	\$250,970.36	\$245,728.48
SALARIES	11801-0110	\$204,492.94	\$200,319.84	\$141,608.55	\$206,985.76	\$217,154.52
OVERTIME	11801-0130	\$9,724.99	\$4,488.08	\$9,982.48	\$12,104.46	\$12,968.48
LONGEVITY	11801-0140	\$575.00	\$600.00	\$625.00	\$250.00	\$250.00
PROFESSIONAL/TECH SERVICE	11801-0590	\$382.35	\$7,953.08	\$29,361.07	\$24,523.06	\$5,432.50
PROFESSIONAL/TECH TRAINING	11801-0590T	-	\$135.00	-	\$2,435.01	-
COMPUTER EQUIPMENT	11801-0785	\$1,767.29	\$3,553.24	\$12,807.66	\$4,672.07	\$9,922.98
Total Expenditures		\$216,942.57	\$217,049.24	\$194,384.76	\$250,970.36	\$245,728.48

Legislative Council

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$1,051,962.40	\$1,383,369.11	\$2,023,142.43	\$753,010.03	\$561,913.09
SALARIES	10101-0110	\$104,344.54	\$151,060.22	\$161,557.32	\$164,846.38	\$104,533.41
TEMPORARY WAGES	10101-0120	-	-	-	-	\$24,337.50
LONGEVITY	10101-0140	\$845.00	\$870.00	\$1,765.00	\$1,815.00	\$1,890.00
ADVERTISING	10101-0510	\$14,193.12	\$13,122.27	\$14,568.86	\$41,689.84	\$26,023.83
SPECIAL PROJECTS	10101-0576	-	-	\$3,246.63	-	\$1,810.00
LEGAL FINANCIAL	10101-0592	-	\$106,269.69	\$72,315.75	\$52,751.90	\$45,888.32
ANNUAL AUDIT	10101-0595	\$62,500.00	\$59,500.00	\$62,500.00	\$74,300.00	\$49,500.00
EMERG & CONTINGENCY FUND	10101-0965	-	-	-	\$325,602.80	\$259,397.20
EMPLOYEE RETIREMENT CASHOUTS	10142-0231	\$587,347.56	\$985,854.93	\$1,669,530.87	-	-
PROFESSIONAL/TECH SERVICE	10143-0590	\$80,915.50	\$15,960.00	\$6,200.00	\$14,828.61	\$14,792.37
FOOD PRODUCTS	10143-0670	\$318.96	-	\$66.00	\$870.50	\$1,900.46
SETTLEMENT RESERVE	10143-0933	\$167,497.72	\$25,504.00	-	\$45,000.00	-
EXPENSE ALLOW.	10143-0941	\$34,000.00	\$25,228.00	\$31,392.00	\$31,305.00	\$31,840.00
Total Expenditures		\$1,051,962.40	\$1,383,369.11	\$2,023,142.43	\$753,010.03	\$561,913.09

Library

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$18,549.34	-	\$7,630.08	\$8,920.13	\$10,724.21
FINES	10536-3601	\$6,600.64	-	\$537.02	-	-
COPY PROGRAM REVENUE	10536-3607	\$11,948.70	-	\$7,093.06	\$8,920.13	\$10,724.21
Total Revenues		\$18,549.34	-	\$7,630.08	\$8,920.13	\$10,724.21

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$2,134,433.66	\$2,088,979.08	\$2,145,661.00	\$2,217,440.48	\$2,286,342.66
SALARIES	13601-0110	\$1,710,566.00	\$1,747,510.94	\$1,781,471.81	\$1,778,294.64	\$1,877,029.47
OVERTIME	13601-0130	\$917.01	\$1,291.45	\$2,315.64	\$7,347.46	\$7,710.07
O/T SUNDAY HOURS	13601-01305	\$2,410.13	-	-	-	-
PAY DIFFERENTIAL	13601-0134	\$8,980.71	\$9,998.87	\$9,820.49	\$10,063.86	\$15,509.55
LONGEVITY	13601-0140	\$12,535.00	\$15,111.39	\$14,825.00	\$15,761.08	\$11,109.27
EDUCATION INCENTIVE	13601-0175	-	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00
PRINTING/REPRODUCTION	13601-0515	\$8,807.15	\$7,258.22	\$4,036.25	\$10,357.71	\$12,981.54
BINDING	13601-0518	-	\$8.10	-	-	\$74.53
DUES/SUBSCRIPTIONS	13601-0541	\$2,000.90	\$2,735.00	\$925.00	\$1,899.99	\$2,552.00
EQUIPMENT MAINT.	13601-0575	\$1,202.19	\$1,826.70	\$625.00	\$1,205.99	\$595.00
PROFESSIONAL/TECH SERVICE	13601-0590	\$4,833.80	\$8,000.00	\$1,150.00	\$7,086.45	\$13,674.16
BLDG/GROUND MAINT. SUP	13601-0640	\$477.82	\$630.25	\$595.22	\$10.04	\$1,715.87
RECREATION SUPPLIES	13601-0650	\$1,335.51	\$1,499.08	\$774.75	\$1,644.20	\$3,991.20
LIBRARY PROCESSING SPPLS.	13601-0664	\$12,379.39	\$11,874.52	\$11,998.06	\$10,553.37	\$13,999.48
UNIFORM PURCHASE ALLOW	13601-0672	\$715.35	\$500.00	\$500.00	\$710.00	\$750.00
MEDICAL SUPPLIER	13601-0680	\$29.66	-	-	-	\$49.44
LIBRARY MATERIALS	13601-0715	\$249,005.04	\$169,999.01	\$207,553.02	\$251,436.58	\$199,999.22
GENERAL EQUIP OTHERS	13601-0784	-	-	-	\$6,915.00	-
COMPUTER - PUBLIC ACCESS	13601-0786	\$118,238.00	\$109,735.55	\$108,570.76	\$113,154.11	\$123,601.86
Total Expenditures		\$2,134,433.66	\$2,088,979.08	\$2,145,661.00	\$2,217,440.48	\$2,286,342.66

Mayor's Office

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$564,327.30	\$466,533.99	\$477,887.15	\$514,841.70	\$522,302.56
SALARIES	10201-0110	\$473,615.39	\$391,763.35	\$392,682.19	\$433,505.46	\$439,464.65
OVERTIME	10201-0130	\$66.02	-	-	-	-
LONGEVITY EXPENSE	10201-0140	\$750.00	\$775.00	\$595.00	\$620.00	\$645.00
REIMBURSEMENT	10201-0172	\$15.07	-	-	-	-
TOWN EVENTS	10201-0329	\$3,333.84	\$2,036.94	\$1,557.37	\$1,419.93	\$2,872.88
PROFESSIONAL MEETINGS	10201-0350	\$1,279.16	-	\$1,104.00	\$1,457.00	\$1,373.02
ADVERTISING	10201-0510	\$700.00	-	\$110.00	\$105.58	\$139.95
DUES/SUBSCRIPTIONS	10201-0541	\$100.00	-	-	-	-
VETERANS MEMORIAL PARADE	10201-0542	\$2,827.65	-	\$1,226.75	\$2,414.25	\$1,219.62
MUNICIPAL SERVICE FEES	10201-0558	\$78,276.34	\$69,346.84	\$77,386.84	\$75,319.48	\$76,587.44
PROFESSIONAL/TECH SERVICE	10201-0590	\$3,238.65	\$2,466.92	\$3,225.00	-	-
COMMISSION EXPENSES	10201-0966	\$125.18	\$144.94	-	-	-
Total Expenditures		\$564,327.30	\$466,533.99	\$477,887.15	\$514,841.70	\$522,302.56

Medical Insurance

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$39,803,826.13	\$41,888,010.06	\$48,408,198.71	\$49,433,793.11	\$48,858,823.51
MEDICAL INSURANCE	14040-0214	\$39,803,826.13	\$41,638,010.06	\$47,908,198.71	\$48,776,293.11	\$48,393,823.51
OTHER POST EMP. BENEFITS	14040-0214P	-	\$250,000.00	\$250,000.00	\$500,000.00	\$250,000.00
INCURRED BUT NOT RECORDED	14040-0219B	-	-	\$250,000.00	-	-
PRO.TECH SERVICE- MED. BROKER	14040-0590	-	-	-	\$157,500.00	\$215,000.00
Total Expenditures		\$39,803,826.13	\$41,888,010.06	\$48,408,198.71	\$49,433,793.11	\$48,858,823.51

Mental Health

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$132,000.00	\$190,000.00	\$190,000.00	\$132,000.00	\$182,000.00
Adult Mental Health	13401-9034	\$132,000.00	\$132,000.00	\$132,000.00	\$132,000.00	\$132,000.00
Clifford Beers	13401-9034M	-	-	-	-	\$50,000.00
Yale Child Study	13401-9036	-	\$58,000.00	\$58,000.00	-	-
Total Expenditures		\$132,000.00	\$190,000.00	\$190,000.00	\$132,000.00	\$182,000.00

Miscellaneous Revenue

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$1,793,541.34	\$1,361,999.61	\$1,476,844.10	\$1,459,692.98	\$1,512,275.22
SCHOLL BUS TRAFFIC ENFORCEMENT	10497-9637	\$6,593.00	-\$2,458.80	\$1,997.40	\$4,928.00	\$1,897.00
PILOT - GREATER NEW HAVEN WPCA	10497-9701	\$73,300.00	\$73,300.00	\$73,300.00	\$73,300.00	\$73,300.00
WTR.AUTH.IN LIEU OF TAXES	10497-9703	\$1,213,648.34	\$1,291,158.41	\$1,297,507.08	\$1,381,464.98	\$1,437,078.22
QUINNIPIAC UNIVERSITY	10497-9708	\$500,000.00	-	\$104,039.62	-	-
Total Revenues		\$1,793,541.34	\$1,361,999.61	\$1,476,844.10	\$1,459,692.98	\$1,512,275.22

Pension

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$23,259,000.00	\$28,494,872.17	\$29,567,733.64	\$31,971,552.01	\$33,849,696.67
TOWN RETIREMENT	14100-0212	\$19,210,000.00	\$23,600,000.00	\$23,505,700.00	\$24,664,252.00	\$25,386,198.00
TWN CONTRIBUTION MERS	14100-0224	\$4,049,000.00	\$3,493,488.55	\$4,385,057.43	\$5,347,936.59	\$6,559,746.61
BOE CONTRIBUTION MERS	14100-0224B	-	\$1,401,383.62	\$1,676,976.21	\$1,959,363.42	\$1,903,752.06
Total Expenditures		\$23,259,000.00	\$28,494,872.17	\$29,567,733.64	\$31,971,552.01	\$33,849,696.67

Planning and Zoning

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021- 2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$131,986.00	\$133,671.00	\$43,781.82	\$108,814.06	\$111,732.32
SALES-MAP & REGULATIONS	10911-1103	\$5,620.00	\$2,458.00	\$4,087.00	\$3,091.50	\$2,348.50
APPLICATIONS	10911-1104	\$36,308.00	\$37,673.00	\$33,965.82	\$43,555.56	\$31,840.00
INSPECTION FEES	10911-1105	-	\$100.00	-	-	\$440.00
ZBA PETITION FEES	10911-1301	\$3,278.00	\$2,024.00	\$1,728.00	\$1,440.00	\$3,706.00
I.W.C. APPLICATIONS	10911-1601	\$1,266.00	\$1,708.00	\$2,639.00	\$2,284.00	\$2,346.00
STUDENT HOUSING	10911-1602	\$67,900.00	\$54,600.00	\$1,350.00	-\$1,650.00	-
ANTI-BLIGHT FEES	10911-1604	\$17,500.00	\$35,000.00	-	\$60,000.00	\$70,636.82
SALE OF WETLAND SIGNS	10911-1605	\$114.00	\$108.00	\$12.00	\$93.00	\$415.00
Total Revenues		\$131,986.00	\$133,671.00	\$43,781.82	\$108,814.06	\$111,732.32

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$500,687.89	\$482,638.57	\$671,736.32	\$538,574.66	\$628,304.51
SALARIES	11101-0110	\$477,869.09	\$467,074.48	\$514,942.00	\$494,658.96	\$554,499.12
OVERTIME	11101-0130	\$3,699.86	\$3,904.09	\$3,485.54	\$3,671.00	\$3,846.89
LONGEVITY	11101-0140	\$4,998.37	\$4,210.00	\$4,053.43	\$3,521.30	\$3,565.00
ADVERTISING	11101-0510	\$8,552.07	-	\$369.75	\$12,461.47	\$17,628.09
SIGNS & IWC MEDALLIONS	11101-0540S	\$286.50	-	-	\$484.23	-
DUES/SUBSCRIPTIONS	11101-0541	\$682.00	-	-	\$1,088.00	\$2,412.00
PROFESSIONAL/TECH SERVICE	11101-0590	\$4,050.00	\$6,900.00	\$5,450.00	\$26,953.70	\$37,103.41
UNIFORM PURCHASE ALLOW	11101-0672	\$550.00	\$550.00	\$550.00	\$550.00	\$550.00
FEE REIMBURSEMENT	11101-0940	-	-	-	-\$4,814.00	\$8,700.00
SALARIES	11102-0110	-	-	\$125,893.80	-	-
LONGEVITY	11102-0140	-	-	\$645.00	-	-
PROFESSIONAL MEETINGS	11102-0350	-	-	\$249.00	-	-
DUES/SUBSCRIPTIONS	11102-0541	-	-	\$1,634.00	-	-
REGIONAL ECONOMIC XCELLERATION	11102-0548	-	-	\$10,000.00	-	-
MARKETING CONSULTANT	11102-0548M	-	-	\$1,128.80	-	-
ECONOMIC DEVELOPMENT SUPPORT	11102-0682	-	-	\$3,335.00	-	-
Total Expenditures		\$500,687.89	\$482,638.57	\$671,736.32	\$538,574.66	\$628,304.51

Police Department

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$2,971,154.15	\$3,192,181.82	\$2,964,528.83	\$2,505,197.41	\$2,788,429.83
POLICE EXTRA DUTY REVENUE	10324-2401	\$2,762,298.25	\$2,974,661.32	\$2,746,783.73	\$2,186,059.91	\$2,434,193.94
R WEAPON PERMITS	10324-2403	\$10,640.00	\$59,577.00	\$24,295.00	\$22,830.00	\$23,520.00
R BINGO & RAFFLE LICENSES	10324-2405	\$305.00	\$595.00	\$345.00	\$12,420.00	\$10,460.00
VENDOR & PREC.STONE PERM.	10324-2406	\$2,735.00	\$5,285.00	\$4,565.00	\$8,860.00	\$7,845.00
ALARM ORDINANCE FEES	10324-2408	\$43,465.80	\$59,512.50	\$34,895.50	\$4,441.00	\$225.00
BKGRND CHKS & FINGERPRINT FEES	10324-2410	\$2,745.75	\$13,873.50	\$2,705.50	\$1,380.50	\$1,060.00
VEHICLE - EXT. DUTY	10324-2411	\$119,518.75	\$60,437.50	\$115,187.50	\$227,062.25	\$294,921.64
MOVING VIOLATIONS-STATE REIM	10324-2412	\$20,217.50	\$3,743.75	\$27,032.50	\$16,551.25	\$8,533.75
REIMBURSEMENT GRANTS	10402-2402	-	\$6,875.50	\$1,389.60	\$18,210.00	-
TRAFFIC ORDI.VIOLATIONS	10624-2404	\$2,775.00	\$2,775.00	\$1,930.00	\$770.00	\$1,125.00
HPD REPORTS & RECORDS	10924-2407	\$6,453.10	\$4,845.75	\$5,399.50	\$6,612.50	\$6,545.50
Total Revenues		\$2,971,154.15	\$3,192,181.82	\$2,964,528.83	\$2,505,197.41	\$2,788,429.83

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$15,935,167.43	\$16,448,022.39	\$16,530,872.40	\$16,259,299.39	\$17,946,517.48
SALARIES	12401-0110	\$9,695,650.73	\$10,599,279.42	\$10,234,959.88	\$10,091,631.85	\$11,303,731.05
SALARIES GEN ADMIN	12401-0110E	\$2,135,097.16	\$2,238,716.20	\$2,455,885.40	\$1,956,615.66	\$2,030,772.20
EXTRA DUTY TOWN JOBS	12401-0110T	\$169,321.50	\$60,281.74	\$170,901.55	\$132,208.81	\$177,901.17
OVERTIME	12401-0130	\$1,156,109.36	\$1,149,736.18	\$1,259,618.78	\$1,519,317.78	\$1,412,529.55
SHIFT DIFFERENTIAL	12401-0131	\$97,076.85	\$85,557.75	\$84,044.45	\$72,804.75	\$71,933.25
BICYCLE UNIIT O/T	12401-0132	\$130,969.34	\$13,543.88	\$94,736.93	-	-
PAY DIFFERENTIAL	12401-0134	\$487.08	-	\$87.34	-	-
FLSA OVERTIME	12401-0138	\$6,691.62	\$5,986.56	\$8,142.76	\$5,122.24	\$3,785.09
OVERTIME - MUNICIPAL EVENTS	12401-0139	\$1,995.41	-	-	-	\$415.63
LONGEVITY	12401-0140	\$287,440.59	\$285,336.18	\$274,773.08	\$230,211.35	\$228,910.99
HOLIDAY PAY	12401-0150	\$605,768.11	\$545,857.15	\$204,700.31	\$209,861.30	\$621,400.27
MEAL ALLOWANCE	12401-0170	\$2,921.37	\$1,991.50	\$2,501.50	\$2,788.50	\$3,364.50
ANIMAL CARE/TREATMENT EXP	12401-0332	\$5,946.17	\$4,961.24	\$4,691.86	\$13,533.15	\$12,348.90
BUSINESS TRAVEL	12401-0360	\$194.65	-	\$296.05	\$5,496.04	\$7,306.55
JUVENILE REVIEW BRD	12401-0366	\$60,000.00	-	-	-	-

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
TELEPHONE SERVICE	12401-0460	\$192,639.97	\$171,800.22	\$152,437.66	\$171,592.54	\$171,237.20
PRINTING/REPRODUCTION	12401-0515	\$1,517.53	\$911.70	\$905.18	\$2,903.40	\$1,918.28
DUES/SUBSCRIPTIONS	12401-0541	\$975.00	\$819.00	\$1,344.50	\$1,130.00	\$1,170.00
POSTAGE	12401-0550	\$438.74	\$923.49	\$296.91	\$173.91	\$48.23
RENTAL EQUIPMENT	12401-0556	\$180.00	\$178.91	-	\$459.78	-
EQUIPMENT MAINT.	12401-0575	\$12,249.23	\$21,642.92	\$65,049.74	\$113,126.87	\$114,593.21
PROFESSIONAL/TECH SERVICE	12401-0590	\$424,389.33	\$442,875.78	\$456,128.16	\$458,669.21	\$431,792.06
OFFICE SUPPLIES	12401-0610	\$32.96	\$196.62	\$114.05	\$296.26	\$385.20
FOOD PRODUCTS	12401-0670	\$4,876.30	\$1,737.56	\$2,628.14	\$2,311.20	\$3,037.86
OFFICE EQUIPMENT	12401-0710	\$710.34	\$256.98	\$716.56	\$4,656.02	\$3,413.41
STIPEND	12401-0942	\$14,999.92	\$4,865.19	\$15,211.40	-	-
STREET OUTREACH PROGRAM	12401-7074	\$30,000.00	\$60,000.00	\$120,000.00	\$120,000.00	\$60,000.00
SALARIES	12452-0110	\$221,933.19	\$213,653.78	\$273,335.64	\$271,662.62	\$287,649.69
LONGEVITY	12452-0140	\$3,495.00	\$3,715.00	\$3,211.00	\$3,198.00	\$2,792.00
SCHOOL CLOSING	12452-0180	\$1,248.45	\$3,753.32	\$3,963.96	\$1,354.30	\$2,776.62
UNIFORM PURCHASE ALLOW	12452-0672	\$4,750.00	\$5,500.00	-	-	\$5,750.00
UNIFORM CLEANING ALLOW	12452-0674	\$3,675.00	\$3,500.00	\$3,675.00	\$3,675.00	\$4,025.00
EDUCATION INCENTIVE	12453-0175	\$136,895.78	\$131,752.54	\$124,184.13	\$98,636.09	\$79,825.60
PROFESSIONAL/TECH SERVICE	12453-0590	\$38,871.25	\$30,658.71	\$50,300.00	\$138,254.01	\$88,067.31
EDUCATIONAL MATERIAL	12453-0616	\$979.18	\$1,765.64	\$1,210.28	\$2,701.22	\$1,861.37
UNIFORM PURCHASE ALLOW	12453-0672	\$110,330.95	\$109,611.06	\$130,479.75	\$156,706.48	\$221,758.05
UNIFORM CLEANING ALLOW	12453-0674	\$30,703.66	\$28,350.00	\$27,000.00	\$26,775.00	\$29,550.00
OFFICE EQUIPMENT	12453-0710	\$457.14	\$205.00	\$149.43	\$499.07	\$965.75
BOOKS,MAPS,MANUALS	12453-0718	\$1,392.23	\$713.15	-	\$3,425.02	\$4,176.63
CONFIDENTIAL EXPENDITURES	12454-0506	\$500.00	\$11.60	\$500.00	\$1,349.40	\$125.00
GENERAL SUPPLIES	12454-0611	-	\$1,799.79	\$439.23	\$978.81	\$987.27
OFFICE EQUIPMENT	12454-0710	\$211.42	-	\$239.72	\$478.00	\$660.99
COMPUTER CRIME LAB	12455-0536	\$3,052.83	\$179.73	\$3,049.58	\$2,939.16	\$2,969.55
GENERAL SUPPLIES	12455-0611	\$2,944.42	\$1,058.07	\$1,004.48	\$979.62	\$1,497.59
DUPLICATE/PHOTO SUPPLIES	12455-0665	\$600.25	\$1,399.58	\$2,252.41	\$992.79	\$1,414.52
SAFETY EQUIPMENT	12455-0755	\$2,494.51	\$775.56	\$814.89	\$242.35	\$736.21
GENERAL EQUIP OTHERS	12455-0784	-	\$174.96	\$185.96	\$190.52	\$1,000.00
GENERAL SUPPLIES	12456-0611	-	-	-	\$50.00	\$236.95
OVERTIME	12459-0130	\$76,667.97	-	-	-	\$108,903.60
EDUCATION SEMINARS	12459-0351	-	-	\$500.00	-	\$305.00
GENERAL SUPPLIES	12459-0611	\$44.66	\$35.00	\$123.48	\$226.35	\$814.71
OFFICE EQUIPMENT	12459-0710	\$1,255.46	\$3,055.86	\$3,700.46	\$4,456.50	\$2,463.95
RADIO/COMMUNICATION EQUIP	12459-0782	\$4,514.63	\$4,885.29	\$7,357.67	\$6,865.88	\$10,704.26
PROFESSIONAL/TECH SERVICE	12460-0590	\$6,943.50	-\$83.41	-	\$1,960.00	\$1,471.98
GENERAL SUPPLIES	12460-0611	\$8,538.10	\$7,768.53	\$6,892.36	\$4,988.10	\$7,637.95
RECREATION SUPPLIES	12460-0650	\$1,139.09	\$1,433.75	\$3,751.17	\$8,168.87	\$8,471.22
FOOD PRODUCTS	12460-0670	\$5,241.06	\$3,264.83	\$4,038.85	\$2,486.92	\$2,397.50
POLICE EXPLORER PROGRAM	12460-0762	\$3,513.00	-	\$1,650.00	\$7,004.00	\$3,280.28
GENERAL EQUIP OTHERS	12460-0784	\$414.42	\$2,375.81	\$2,109.51	\$1,050.91	\$2,945.24
GENERAL SUPPLIES	12461-0611	\$28,862.70	\$29,351.95	\$26,723.72	\$41,810.34	\$18,795.54
GENERAL EQUIP OTHERS	12461-0784	\$244.35	\$1,411.86	\$1,998.37	\$1,036.78	\$9,390.22
VEHICLE REPLACEMENT	12462-0740	-	-	\$56,459.60	\$284,593.54	\$295,803.78
VEHICLE RENTAL	12462-0741	\$22,860.00	\$15,240.00	\$23,500.60	\$22,860.00	\$27,000.00

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
CONFIDENTIAL EXPENDITURES	12463-0506	\$4,977.45	\$3,916.26	\$5,000.00	\$2,600.00	\$4,500.00
GENERAL SUPPLIES	12463-0611	-	-	\$982.38	\$966.88	\$1,172.53
PHOTO/DUPLICATING EQUIP.	12463-0791	-	-	\$169.99	\$191.96	-
TOWING ABANDONED CARS	12464-0559	\$3,546.50	\$5,447.25	\$7,136.78	\$10,251.50	\$5,592.50
VEHICLE MAINTENANCE	12464-0566	\$5,789.00	\$5,682.72	\$4,798.24	\$4,886.03	\$12,998.90
UNLEADED GAS	12464-0628	\$146,660.15	\$124,395.92	\$106,297.66	-	-
RADAR EQUIPMENT	12465-0719	\$683.16	-	\$330.55	\$484.25	\$758.21
SAFETY EQUIPMENT	12465-0755	\$16,557.71	\$3,807.11	\$18,983.36	\$9,012.50	\$6,644.41
CASH MATCH	12491-0599	\$13,500.00	-	\$12,000.00	\$13,500.00	\$13,645.00
Total Expenditures		\$15,935,167.43	\$16,448,022.39	\$16,530,672.40	\$16,259,299.39	\$17,946,517.48

Probate Court

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$6,025.02	\$4,919.63	\$5,036.77	\$3,814.49	\$4,376.60
PRINTING/REPRODUCTION	15101-0515	\$3,244.00	\$2,946.75	\$2,735.37	\$3,077.41	\$3,368.15
PROFESSIONAL/TECH SERVICE	15101-0590	\$1,123.36	\$1,505.88	\$1,082.48	-	\$922.11
OFFICE SUPPLIES	15101-0610	\$857.66	\$467.00	\$657.88	\$737.08	\$86.34
BOOKS,MAPS,MANUALS	15101-0718	\$800.00	-	\$561.04	-	-
Total Expenditures		\$6,025.02	\$4,919.63	\$5,036.77	\$3,814.49	\$4,376.60

Public Works and Parks Department

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$75,054.50	\$83,925.19	\$106,476.10	\$38,389.34	\$52,646.55
LANDFILL FEES	10530-3000	\$46,280.00	\$38,740.00	\$46,980.00	-	-
TRANSFER STATION SCALE FEES	10530-3002	-	-	-	-	\$16,855.80
RECYCLING REIMB.	10530-3020	-	-	-	-	\$2,835.73
RECYCLE MATERIAL-SALES	10530-3021	\$28,644.50	\$43,925.19	\$59,356.10	\$38,389.34	\$32,955.02
MULCH	10530-3025	\$50.00	-	-	-	-
COMMUNITY GARDENS	10530-3028	\$80.00	\$1,260.00	\$140.00	-	-
Total Revenues		\$75,054.50	\$83,925.19	\$106,476.10	\$38,389.34	\$52,646.55

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$11,094,619.56	\$11,445,784.07	\$12,480,160.59	\$13,129,780.32	\$13,394,144.72
SALARIES	13001-0110	\$5,046,409.80	\$5,021,706.94	\$5,220,885.41	\$5,299,337.36	\$5,393,453.72
TEMPORARY WAGES	13001-0120	\$236,035.25	\$167,219.50	\$177,976.50	\$204,637.00	\$191,211.20
OVERTIME	13001-0130	\$241,744.61	\$226,775.61	\$341,376.12	\$373,798.00	\$368,715.80
ACTING DIFFERENTIAL	13001-0133	\$17,862.84	\$24,234.24	\$26,922.25	\$26,168.57	\$26,168.15
LONGEVITY	13001-0140	\$59,012.00	\$59,652.00	\$53,981.00	\$55,158.00	\$52,699.00
STAND-BY	13001-0160	\$98,035.28	\$87,019.44	\$90,432.36	\$90,615.48	\$94,611.96
MEAL ALLOWANCE	13001-0170	-	\$995.00	-	-	-
ALARM FEES	13001-0445	\$13,149.09	\$7,886.25	\$12,356.87	\$13,569.52	\$11,414.02
PROPERTY MAINTENANCE	13001-0517	\$3,705.05	\$4,942.17	\$4,419.80	\$5,032.31	\$3,106.64
DUES/SUBSCRIPTIONS	13001-0541	\$3,425.00	\$2,746.00	\$4,788.35	\$4,000.00	\$3,529.00
TRANSFER STATION	13001-0546	\$65,504.01	\$69,306.66	\$305,847.97	\$599,536.46	\$251,206.14
TIPPING FEES	13001-0551	\$1,845,507.63	\$1,962,220.18	\$1,857,761.55	\$2,097,569.47	\$2,368,334.63
WASTE REMOVAL-CONDOS	13001-0553	\$276,436.80	\$220,610.88	\$231,391.44	\$227,797.92	\$227,954.76
RENTAL EQUIPMENT	13001-0556	\$1,191.66	-	\$555.60	\$2,366.96	\$2,132.10
WASTE REMOVAL CONTRACTS	13001-0563	\$1,714,434.31	\$1,974,285.96	\$2,431,712.00	\$2,388,900.00	\$2,568,048.00
WASTE REMOVAL- BULK PICK UP	13001-0563A	-	-	-	\$295,000.00	\$315,650.00
PROFESSIONAL/TECH SERVICE	13001-0590	\$7,500.00	\$7,000.00	\$7,434.93	\$13,000.00	\$13,277.64
UNIFORM PURCHASE ALLOW	13001-0672	\$40,824.81	\$39,395.49	\$39,828.40	\$44,802.00	\$39,053.30
SAFETY SUPPLIES	13001-0690	\$987.46	\$2,476.35	\$2,266.62	\$2,500.00	\$997.89
SNOW REMOVAL	13075-0165	\$115,846.13	\$283,033.47	\$258,737.83	\$72,095.00	\$172,004.91
ROAD MAINT. SUPPLIES	13075-0620	\$14,159.43	\$9,267.71	\$19,982.69	\$19,828.37	\$21,629.45
SNOW REMOVAL SUPP	13075-0696	\$221,830.05	\$282,661.00	\$220,263.07	\$279,253.53	\$268,205.16
		\$206,509.08	\$179,147.41	\$180,020.18	\$185,469.19	\$201,411.77

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
LEAF REMOVAL	13076-0166	\$206,509.08	\$179,147.41	\$180,020.18	\$185,469.19	\$201,411.77
PARKS SPECIAL EVENTS	13076-0576E	\$1,289.25	\$2,418.60	\$2,577.22	\$7,427.23	\$10,965.88
FIELD RENOVATION	13076-0578	\$7,286.39	\$2,491.00	\$10,213.15	\$11,960.54	\$12,378.21
FARM, CANAL MAINTENANCE	13076-0578B	\$248.22	\$335.76	\$2,414.06	\$3,719.54	\$3,996.54
PROFESSIONAL/TECH SERVICE	13076-0590	\$40,337.50	\$37,923.92	\$35,999.48	\$37,588.73	\$34,874.69
INVENTORY	13076-0667	\$4,369.43	\$8,693.69	\$9,156.95	\$9,850.44	\$7,284.54
PARKWAY/WAY MAIN SUPP	13076-0691	\$4,921.33	\$4,557.34	\$5,807.34	\$6,091.52	\$6,172.81
TREE STUMP REMOVAL SUPP	13076-0693	-	\$800.00	\$800.00	\$574.49	\$1,000.00
PARK MAINTENANCE	13076-0695	\$4,086.77	\$4,957.81	\$4,928.68	\$9,124.93	\$3,059.07
COMMUNITY GARDEN	13076-0727	-	\$1,495.70	\$2,495.13	\$994.69	\$2,355.12
RECREATION EQUIPMENT	13076-0770	\$1,583.00	\$2,500.00	\$3,975.00	\$3,849.10	\$4,812.36
STREET/SEWER/BRIDGE REP.	13077-0565	\$5,140.51	\$6,432.24	\$6,990.38	\$7,243.96	\$7,465.42
EQUIPMENT REPAIRS- OTHER	13079-0561	\$6,827.23	\$10,483.26	\$7,481.82	\$9,909.03	\$12,493.69
BLDG/GROUND MAINT. SUP	13079-0640	\$145,915.11	\$149,601.60	\$216,388.08	\$248,684.36	\$232,065.87
SANITARY & CLNG SUPPLIES	13079-0646	\$18,536.06	\$19,972.01	\$19,624.42	\$19,800.12	\$29,513.65
BROOKSVALE EQUIP/REPAIRS	13080-0992E	\$1,061.95	\$459.95	\$995.00	\$1,437.43	\$2,955.43
BROOKSVALE GROUND MAINT	13080-0992G	\$5,548.23	\$3,538.27	\$4,028.21	\$5,572.66	\$13,227.04
TIRE REPAIRS & ROAD SERVI	13081-0525	\$56,382.34	\$64,874.10	\$65,853.05	\$69,924.68	\$62,369.23
SNOW REL. EQUIP. REPAIRS	13081-0527	\$4,998.60	\$6,000.00	\$3,608.40	\$5,134.81	\$7,943.72
VEHICLE REPAIRS	13081-0562	\$109,190.11	\$134,044.62	\$197,331.18	\$211,912.32	\$184,617.13
VEHICLE MAINTENANCE	13081-0566	\$74,718.57	\$79,733.22	\$114,687.06	\$103,000.00	\$96,562.95
HAZARDOUS WASTE	13081-0585	\$38,766.39	\$39,063.73	\$42,396.07	\$37,208.78	\$36,443.17
UNLEADED GASOLINE	13081-0625	\$88,695.28	\$65,239.20	\$84,478.08	-	-
LUBRICANTS	13081-0626	\$2,796.94	\$6,000.00	\$7,904.66	\$8,424.82	\$12,062.96
DIESEL FUEL	13081-0627	\$239,410.06	\$158,785.79	\$129,794.23	-	-
ANTHONY B. GREENE MEMORIAL	13081-0683	-	-	\$8,892.00	\$7,111.00	\$11,910.00
TOOL ALLOWANCE	13081-0694	\$2,400.00	\$2,800.00	\$2,400.00	\$2,800.00	\$2,800.00
Total Expenditures		\$11,094,619.56	\$11,445,784.07	\$12,480,160.59	\$13,129,780.32	\$13,394,144.72

Purchasing

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$3,865,845.39	\$3,806,259.64	\$4,128,308.88	\$4,791,609.80	\$4,615,538.05
SALARIES	11701-0110	\$212,572.31	\$226,764.34	\$224,912.28	\$211,732.46	\$238,230.68
OVERTIME	11701-0130	\$6,184.18	\$6,320.04	\$1,410.38	\$2,109.27	\$749.35
LONGEVITY	11701-0140	\$1,220.00	\$1,270.00	\$1,270.00	\$1,318.34	\$50.00
PROFESSIONAL MEETINGS	11701-0350	\$2,700.71	\$859.15	\$2,285.59	\$4,834.69	\$2,999.13
NATURAL GAS	11701-0410	\$164,533.95	\$176,181.65	\$232,523.32	\$249,945.95	\$222,230.60
ELECTRICITY	11701-0420	\$748,355.98	\$798,254.80	\$784,167.17	\$953,686.10	\$673,299.81
STREET LIGHTING	11701-0440	\$1,066,953.43	\$963,825.40	\$1,208,921.94	\$1,048,003.84	\$1,117,811.94
WATER	11701-0450	\$137,703.78	\$135,872.92	\$156,546.33	\$169,250.03	\$188,043.44
HYDRANT WATER SERVICE	11701-0451	\$994,658.34	\$993,248.21	\$1,022,116.88	\$1,053,166.63	\$1,110,147.99
TELEPHONE SERVICE	11701-0460	\$220,991.87	\$218,970.59	\$217,664.71	\$205,233.31	\$212,868.26
TEL REPAIR/INSTALLATION	11701-0461	\$8,621.84	\$11,300.00	\$9,381.84	\$3,331.61	\$5,855.40
ADVERTISING	11701-0510	\$10,523.56	\$13,344.40	\$12,762.58	\$4,366.74	\$5,803.11
PRINTING/REPRODUCTION	11701-0515	\$42,817.74	\$27,002.56	\$38,611.68	\$35,858.89	\$31,213.41
DUES/SUBSCRIPTIONS	11701-0541	\$984.00	\$935.00	\$2,196.08	\$884.99	\$1,000.00
POSTAGE	11701-0550	\$95,093.52	\$96,563.15	\$78,090.90	\$95,168.93	\$93,691.30
RENTAL EQUIPMENT	11701-0556	\$3,012.92	-	\$1,780.20	\$4,639.47	\$4,072.10
OFFICE EQUIPMENT REPAIRS	11701-0560	\$30,869.97	\$23,159.94	\$25,300.16	\$22,814.99	\$18,058.22
RADIO REPAIRS	11701-0571	\$15,817.14	\$15,593.75	\$15,450.00	\$15,913.08	\$19,110.98
PROFESSIONAL/TECH SERVICE	11701-0590	-	-	-	\$4,969.16	-
OFFICE SUPPLIES	11701-0610	\$11,591.08	\$12,790.92	\$14,578.37	\$13,975.64	\$18,836.17
DIESEL FUEL	11701-0627	-	-	-	\$256,022.13	\$218,133.53
UNLEADED GASOLINE	11701-0628	-	-	-	\$350,855.58	\$379,023.81
HEATING FUEL	11701-0630	\$6,324.00	\$7,122.12	\$7,577.78	\$12,265.00	\$8,857.03
DUPLICATE/PHOTO SUPPLIES	11701-0665	\$11,628.47	\$7,324.30	\$7,318.81	\$7,244.04	\$11,952.36
COMPUTER SUPPLIES	11701-0681	\$13,581.90	\$13,957.70	\$13,525.67	\$14,964.96	\$12,698.76
OFFICE EQUIPMENT	11701-0710	\$59,104.70	\$55,598.70	\$49,916.21	\$49,053.97	\$20,800.67
Total Expenditures		\$3,865,845.39	\$3,806,259.64	\$4,128,308.88	\$4,791,609.80	\$4,615,538.05

Quinnipiac Valley Health District

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$376,896.60	\$390,016.00	\$405,251.00	\$421,348.52	\$438,646.00
Q.V.H.D. ASSESSMENT	14966-0584	\$376,896.60	\$390,016.00	\$405,251.00	\$421,348.52	\$438,646.00
Total Expenditures		\$376,896.60	\$390,016.00	\$405,251.00	\$421,348.52	\$438,646.00

Recreation

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$74,625.19	\$69,628.40	\$175,594.38	\$236,828.37	\$189,424.65
SERVICES & SPECIAL PROJEC	10537-3701	\$7,515.00	-	\$3,197.00	\$18,069.70	\$2,120.00
SWIMMING POOL	10537-3702	\$545.00	-	-	\$24,240.75	\$1,642.00
LAUREL VIEW GOLF COURSE	10537-3705	\$25,000.00	-	\$50,000.00	\$50,000.00	-
LAUREL VIEW COUNTRY CLUB	10537-3706	\$1,200.00	-	-	-	-
REC SPEC PROGRAMS	10537-3710	\$40,365.19	\$69,628.40	\$122,397.38	\$144,387.92	\$185,662.65
BUS TRIP REVENUE	10537-3711	-	-	-	\$130.00	-
Total Revenues		\$74,625.19	\$69,628.40	\$175,594.38	\$236,828.37	\$189,424.65

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$724,528.84	\$499,822.19	\$751,451.81	\$775,384.76	\$790,419.11
SALARIES	13701-0110	\$309,558.49	\$316,484.33	\$329,967.51	\$260,294.73	\$223,869.78
TEMPORARY WAGES	13701-0120	\$252,466.21	\$78,775.25	\$251,918.71	\$308,805.46	\$339,059.97
OVERTIME	13701-0130	\$2,466.10	\$462.59	\$3,635.71	\$1,476.47	\$2,565.99
LONGEVITY	13701-0140	\$3,185.00	\$4,080.00	\$5,100.00	\$2,040.00	\$1,020.00
DUES/SUBSCRIPTIONS	13701-0541	\$690.00	\$210.00	\$610.00	-	\$1,533.40
RENTAL PORTABLE TOILETS	13701-0573R	\$15,913.93	\$9,807.00	\$13,991.09	\$16,268.98	\$25,453.74
YOUTH SPORTS CONTRIBUTION	13701-0573S	\$51,000.00	\$36,000.00	\$29,000.00	\$46,997.00	\$45,997.00
PROFESSIONAL/TECH SERVICE	13701-0590	\$4,986.12	\$4,693.12	\$3,276.50	\$3,108.00	\$4,935.20
RECREATION-YEARLY	13701-0598	\$4,534.46	\$348.08	\$31,588.05	\$40,995.80	\$68,833.70
SPECIAL PROGRAMS	13701-0606	\$57,728.93	\$21,289.77	\$64,635.07	\$87,407.88	\$77,150.33
FOOD PRODUCTS	13701-0670	-	\$2,701.10	\$5,835.03	\$7,990.44	-
STIPEND	13701-0942	\$21,999.60	\$24,970.95	\$11,894.14	-	-
Total Expenditures		\$724,528.84	\$499,822.19	\$751,451.81	\$775,384.76	\$790,419.11

Registrar of Voters

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$191,928.05	\$204,376.57	\$183,783.44	\$219,515.89	\$298,486.78
SALARIES	10401-0110	\$108,560.32	\$110,622.15	\$98,281.31	\$102,644.23	\$107,405.64
OVERTIME	10401-0130	\$826.99	\$999.32	\$885.57	\$730.01	\$2,586.27
LONGEVITY	10401-0140	\$1,020.00	\$1,020.00	\$1,020.00	\$1,020.00	\$1,020.00
PROFESSIONAL MEETINGS	10401-0350	-	\$50.00	\$220.00	\$1,550.00	\$2,100.20
TELEPHONE SERVICE	10401-0460	\$257.03	\$1,667.02	\$1,081.12	\$2,672.54	\$1,868.86
CONTRACT SERVICES	10401-0513	\$4,890.00	\$6,220.00	\$6,735.17	\$7,498.00	\$7,420.00
PRINTING/REPRODUCTION	10401-0515	\$3,683.40	\$3,780.63	\$4,131.83	\$4,644.38	\$3,519.00
DUES/SUBSCRIPTIONS	10401-0541	\$130.00	\$140.00	\$160.00	\$160.00	\$170.00
PROFESSIONAL/TECH SERVICE	10401-0590	\$18,356.00	\$36,572.00	\$6,665.00	\$34,093.00	\$34,016.00
ELECTION SUPPLIES	10401-0615	\$8,682.05	\$11,821.11	\$12,197.95	\$18,717.16	\$12,204.58
FOOD PRODUCTS	10401-0670	\$1,260.00	\$170.74	-	\$126.38	\$2,544.60
TELEPHONE SERVICE	10488-0460	\$4,405.79	\$1,722.02	\$1,711.47	\$2,244.19	\$3,075.85
CONTRACT SERVICES	10488-0513	\$3,400.00	\$1,360.00	\$1,224.00	\$1,224.00	\$2,720.00
PRINTING/REPRODUCTION	10488-0515	\$4,776.73	\$3,204.51	\$2,497.06	\$3,950.95	\$15,351.03
PROFESSIONAL/TECH SERVICE	10488-0590	\$22,482.00	\$23,867.00	\$39,494.00	\$28,439.00	\$83,772.00
ELECTION SUPPLIES	10488-0615	\$7,899.77	\$988.53	\$5,144.00	\$9,486.05	\$14,586.25
FOOD PRODUCTS	10488-0670	\$1,297.97	\$171.54	\$2,334.96	\$316.00	\$4,126.50
Total Expenditures		\$191,928.05	\$204,376.57	\$183,783.44	\$219,515.89	\$298,486.78

Review of Assessments

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$2,400.00	\$3,600.00	\$3,600.00	-	-
STIPEND	10701-0942	\$2,400.00	\$3,600.00	\$3,600.00	-	-
Total Expenditures		\$2,400.00	\$3,600.00	\$3,600.00	-	-

Senior Services

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$970.00	-	\$727.50	\$1,395.00	\$170.00
PROGRAM FEES-ELD.SER.	10519-1901	\$970.00	-	\$727.50	\$1,395.00	\$170.00
Total Revenues		\$970.00	-	\$727.50	\$1,395.00	\$170.00

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$459,631.97	\$408,306.05	\$389,739.41	\$461,520.77	\$329,523.64
SALARIES	11901-0110	\$294,527.08	\$305,036.85	\$266,929.92	\$284,507.95	\$179,598.00
OVERTIME	11901-0130	\$658.52	-	-	-	\$10,651.45
LONGEVITY	11901-0140	\$3,505.00	\$3,630.00	\$2,910.00	\$2,265.00	\$1,490.00
CONTRACT SERVICES	11901-0513	\$10,608.00	\$10,608.00	\$10,608.00	\$10,608.00	\$8,840.00
DUES/SUBSCRIPTIONS	11901-0541	\$195.00	\$145.00	-	-	\$120.00
SPECIAL PROGRAMS	11901-0606	\$7,113.74	\$4,275.16	\$8,590.80	\$8,401.64	\$7,647.35
RECREATION SUPPLIES	11901-0650	\$1,669.17	\$1,249.69	\$2,400.53	\$2,028.20	\$3,126.50
TRANSPORTATION AGREEMENT	11901-0728	\$141,355.46	\$62,725.35	\$85,027.03	\$145,000.00	\$79,480.89
FEE REIMBURSEMENT	11901-0940	-	\$20,636.00	\$13,273.13	\$8,709.98	\$38,569.45
Total Expenditures		\$459,631.97	\$408,306.05	\$389,739.41	\$461,520.77	\$329,523.64

State of Connecticut - BoE

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$23,358,761.00	\$23,462,148.00	\$23,558,048.00	\$23,565,174.00	\$23,607,501.00
ADULT EDUCATION	10496-9602	\$282,984.00	\$290,809.00	\$312,687.00	\$355,146.00	\$374,737.00
MAGNET SCHOOLS	10496-9604	\$26,000.00	\$13,000.00	\$22,100.00	\$23,400.00	\$23,400.00
NON-PUBLIC SCH.HEALTH SER	10496-9610	\$112,530.00	\$116,616.00	\$132,467.00	\$132,888.00	\$135,282.00
E.C.S.GRANT	10496-9614	\$22,937,247.00	\$23,041,723.00	\$23,090,794.00	\$23,053,740.00	\$23,074,082.00
Total Revenues		\$23,358,761.00	\$23,462,148.00	\$23,558,048.00	\$23,565,174.00	\$23,607,501.00

State of Connecticut - Town

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$6,676,643.40	\$13,454,387.94	\$10,508,603.30	\$19,595,889.81	\$25,084,487.40
PILOT: State Owned Property	10495-9502	\$662,757.00	\$662,757.00	-	\$6,824,843.87	\$7,667,481.69
DISABILITY EXEMPTION	10495-9508	\$10,246.93	\$10,150.38	\$10,154.77	\$11,359.23	\$11,580.81
PILOT: COLLEGE & HOSPITALS	10495-9510	\$2,359,751.00	\$2,359,751.00	\$4,441,600.97	-	-
GRANTS FOR MUNICIPAL PROJECTS	10495-9511	\$286,689.00	\$286,689.00	\$1,865,073.96	\$1,740,041.23	\$2,141,511.77
TELCOM ACCESS	10495-9519	\$96,808.53	\$102,952.74	\$88,317.87	\$105,500.67	\$153,757.45
PILOT-VETERANS EXEMPTION	10495-9520	\$120,983.23	\$127,277.15	\$116,327.46	\$111,360.24	\$101,795.52
TOWN AID ROAD	10495-9607	\$672,163.71	\$671,515.33	\$669,372.27	\$668,110.61	\$666,699.14
MASHANTUCKET PEQUOT FUND	10495-9623	\$725,946.00	\$725,946.00	\$725,946.00	\$725,946.00	\$725,946.00
MUNICIPAL STABILIZATION GRANT	10495-9641	\$1,646,236.00	\$1,646,236.00	\$1,646,236.00	\$1,646,236.00	\$1,646,236.00
MRS MV PROPERTY TAX	10495-9642	\$95,062.00	\$945,574.00	\$945,574.00	\$7,677,027.00	\$11,884,418.22
STATE / FED COVID	10495-9643	-	\$5,915,539.34	-	-	-
NIP TAX INITIATIVE	10495-9644	-	-	-	\$85,464.96	\$85,060.80
Total Revenues		\$6,676,643.40	\$13,454,387.94	\$10,508,603.30	\$19,595,889.81	\$25,084,487.40

Tax

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$187,553,492.67	\$199,701,364.53	\$216,435,133.48	\$226,758,900.02	\$231,571,829.32
R CURRENT TAXES	10108-0801	\$169,438,007.60	\$180,804,901.70	\$195,708,153.40	\$209,836,156.60	\$214,161,794.20
BACK TAXES	10108-0802	\$2,013,946.70	\$2,386,518.74	\$3,229,140.11	\$2,020,975.50	\$1,949,489.97
MOTOR VEHICLE	10108-0802S	\$12,977,694.11	\$13,431,881.51	\$13,506,150.33	\$11,739,931.30	\$12,681,391.88
SUPPLEMENTAL MOTOR VEHICL	10108-0803	\$1,944,726.65	\$1,719,985.99	\$2,363,808.45	\$1,589,366.72	\$1,000,389.49
INTEREST PROPERTY TAXES	10108-0804	\$1,160,147.22	\$1,295,123.02	\$1,542,395.76	\$1,479,063.12	\$1,712,934.59
PROPERTY TAX LIENS	10108-0805	\$8,634.60	\$9,755.15	\$12,459.98	\$9,736.00	\$10,081.00
SUSPENSE BOOK TAX COLLECT	10108-0806	\$10,335.79	\$53,198.42	\$73,025.45	\$83,670.78	\$55,748.19
Total Revenues		\$187,553,492.67	\$199,701,364.53	\$216,435,133.48	\$226,758,900.02	\$231,571,829.32

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$282,932.58	\$281,719.58	\$316,110.26	\$281,163.22	\$288,555.10
SALARIES	10801-0110	\$275,642.01	\$273,131.57	\$304,912.44	\$274,631.65	\$278,777.16
OVERTIME	10801-0130	\$3,001.39	\$4,234.85	\$5,986.11	\$2,663.82	\$4,305.94
PAY DIFFERENTIAL	10801-0134	-	-	\$327.32	\$143.85	\$2,432.64
LONGEVITY	10801-0140	\$1,945.00	\$1,995.00	\$2,045.00	\$1,887.50	\$250.00
EDUCATION SEMINARS	10801-0351	\$797.00	\$525.00	\$905.00	\$375.00	\$1,235.00
ADVERTISING	10801-0510	\$1,452.18	\$1,668.16	\$1,719.39	\$1,421.40	\$1,194.36
DUES/SUBSCRIPTIONS	10801-0541	\$95.00	\$165.00	\$215.00	\$40.00	\$20.00
PROFESSIONAL/TECH SERVICE	10801-0590	-	-	-	-	\$340.00
Total Expenditures		\$282,932.58	\$281,719.58	\$316,110.26	\$281,163.22	\$288,555.10

Town Attorney

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$587,064.09	\$580,958.14	\$655,915.96	\$790,701.22	\$556,884.31
SALARIES	10901-0110	\$273,755.70	\$243,186.13	\$219,422.39	\$275,768.72	\$303,282.27
TEMPORARY WAGES	10901-0120	-	-	\$21,293.44	\$3,475.09	-
LONGEVITY	10901-0140	\$920.00	\$1,995.00	-	\$1,050.00	\$1,050.00
DUES/SUBSCRIPTIONS	10901-0541	\$824.88	\$345.00	\$250.00	\$230.00	\$365.00
BOOKS,MAPS,MANUALS	10901-0718	\$12,457.39	\$2,424.00	\$2,691.00	\$2,484.00	\$2,277.00
PROFESSIONAL/TECH SERVICE	10918-0590	\$295,122.80	\$331,249.19	\$410,115.93	\$501,778.57	\$249,428.74
COURT JUDGMENT	10918-0934	\$2,682.72	-	-	\$4,876.64	-
FEE REIMBURSEMENT	10918-0940	\$1,300.60	\$1,758.82	\$2,143.20	\$1,038.20	\$481.30
Total Expenditures		\$587,064.09	\$580,958.14	\$655,915.96	\$790,701.22	\$556,884.31

Town Clerk

Revenue 5 year Actuals

Revenue 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$2,040,816.69	\$2,893,628.14	\$3,387,334.78	\$3,341,592.11	\$2,340,278.20
R DOCUMNET FEES	10310-1005	\$599,268.70	\$956,282.22	\$902,994.00	\$616,268.13	\$568,762.00
R VITAL STATISTICS	10310-1006	\$69,255.00	\$72,221.00	\$81,458.00	\$85,965.00	\$94,628.00
R DOG FEES	10310-1008	\$13,117.00	\$11,592.00	\$12,883.00	\$14,553.50	\$13,185.00
R CONVEYANCE FEES	10310-1009	\$1,315,097.80	\$1,769,883.12	\$2,327,543.17	\$2,583,825.37	\$1,622,865.05
MISCELLANEOUS	10310-1011	\$41,083.19	\$83,649.80	\$62,456.61	\$40,980.11	\$40,838.15
YOUTH SER.-REGIST.FEES	10324-2202	\$2,995.00	-	-	-	-
Total Revenues		\$2,040,816.69	\$2,893,628.14	\$3,387,334.78	\$3,341,592.11	\$2,340,278.20

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$965,310.28	\$1,163,964.54	\$1,192,906.82	\$1,002,013.84	\$1,011,881.41
SALARIES	11001-0110	\$429,053.53	\$440,612.21	\$395,831.71	\$404,847.32	\$452,457.51
OVERTIME	11001-0130	\$3,023.96	\$3,321.89	\$2,435.95	\$7,704.29	\$3,298.14
PAY DIFFERENTIAL	11001-0134	\$27.72	\$23.24	\$486.06	\$277.12	\$624.62
LONGEVITY	11001-0140	\$3,470.00	\$3,545.00	\$2,545.00	\$1,370.00	\$970.00
ADVERTISING	11001-0510	\$4,210.41	\$1,778.35	\$6,578.34	\$5,000.00	\$10,605.52
BINDING	11001-0518	\$1,273.00	\$680.00	-	\$2,140.00	-
LAND RECORDS INDEXING	11001-0529	\$55,500.45	\$41,522.95	\$67,166.64	\$77,000.00	\$57,489.75
DUES/SUBSCRIPTIONS	11001-0541	\$812.00	\$812.00	\$780.00	\$1,100.00	\$929.00
RECORD REPRODUCTION	11001-0581	\$2,380.20	\$992.96	-	\$2,700.00	-
PROFESSIONAL/TECH SERVICE	11001-0590	\$2,708.80	\$4,158.00	\$2,976.95	\$6,292.00	\$3,000.00
ELECTION SUPPLIES	11001-0615	\$3,870.00	\$14,730.00	\$4,685.00	\$8,713.71	\$14,131.87
FEE REIMBURSEMENT	11001-0940	\$445,499.96	\$634,201.99	\$684,916.36	\$452,756.50	\$433,602.00
ADVERTISING	11012-0510	\$620.25	\$129.47	-	-	-
PROFESSIONAL/TECH SERVICE	11012-0590	\$12,860.00	\$17,456.48	\$24,504.81	\$32,112.90	\$34,773.00
Total Expenditures		\$965,310.28	\$1,163,964.54	\$1,192,906.82	\$1,002,013.84	\$1,011,881.41

Traffic

Expenditures 5 Year Actuals

Expenditures 5 Year Actuals

Category	Account ID	FY 2019-2020 Actual	FY 2020-2021 Actual	FY 2021-2022 Actual	FY 2022-2023 Actual	FY 2023-2024 Actual
General Fund		\$262,904.97	\$244,946.62	\$273,353.93	\$292,552.14	\$303,955.90
SALARIES	12901-0110	\$181,875.50	\$165,919.91	\$177,861.22	\$178,948.40	\$236,792.31
TEMPORARY WAGES	12901-0120	\$3,802.50	-	\$3,030.00	\$13,945.00	\$390.00
OVERTIME	12901-0130	\$9,731.26	\$13,653.33	\$18,119.06	\$14,592.85	\$14,750.29
LONGEVITY	12901-0140	\$645.00	\$670.00	\$695.00	\$720.00	\$745.00
ELECTRICITY	12901-0420	\$47,732.91	\$45,845.51	\$43,817.24	\$46,152.71	-
LINE PAINTING	12901-0549	\$1,980.00	\$1,525.00	\$5,400.00	\$4,999.00	\$11,920.00
HEAVY EQUIPMENT REPAIRS	12901-0583	-	-	\$2,770.39	\$2,988.03	\$1,177.64
PROFESSIONAL/TECH SERVICE	12901-0590	\$327.29	\$1,129.00	\$454.60	\$659.71	\$2,764.77
OFFICE SUPPLIES	12901-0610	\$1,262.13	-	-	\$250.00	\$202.45
TRAFFIC SIGN SUPS.	12901-0661	\$3,783.38	\$4,876.12	\$3,353.45	\$4,999.42	\$7,510.25
TRAFFIC SIGNAL PARTS	12901-0662	\$1,976.00	\$2,457.50	\$5,000.00	\$4,999.00	\$7,382.96
BUS SHELTER PARTS	12901-0666	\$2,275.00	\$167.63	\$5,223.85	\$7,357.68	\$7,322.78
BUS SHELTER MAINT.	12901-0666A	\$7,164.00	\$7,290.00	\$7,290.00	\$8,397.50	\$6,875.00
UNIFORM PURCHASE ALLOW	12901-0672	\$350.00	\$700.00	-	\$1,049.92	\$700.00
SAFETY SUPPLIES	12901-0690	-	\$712.62	\$339.12	\$2,492.92	\$5,422.45
Total Expenditures		\$262,904.97	\$244,946.62	\$273,353.93	\$292,552.14	\$303,955.90

Six Year Capital Plan

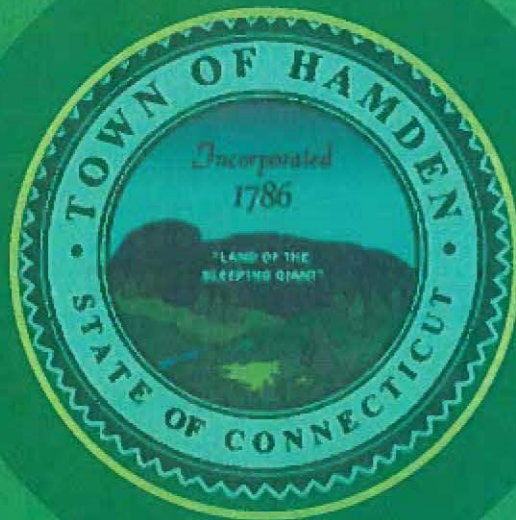
Engineering and Transportation	Department Request	PROJECTIONS					Total
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	
Roadway/Bridge Design Services	\$ 150,000	\$ 750,000	\$ 750,000	\$ -	\$ 750,000	\$ -	\$ 2,400,000
Project Grant Match	\$ 350,000	\$ 1,090,000	\$ 500,000	\$ 500,000	\$ 300,000	\$ 300,000	\$ 2,740,000
Signal Repair/Replace	\$ 75,000	\$ 175,000	\$ 175,000	\$ 75,000	\$ 75,000	\$ 175,000	\$ 575,000
Sign Replacement	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 225,000
Sidewalk Repair/Replace	\$ 1,000,000	\$ 1,000,000	\$ 500,000	\$ 1,000,000	\$ 500,000	\$ 1,000,000	\$ 4,000,000
Stormwater System Repair/Replace	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 300,000
Building Infrastructure	\$ 245,000	\$ 2,500,000	\$ 1,500,000	\$ 650,000	\$ 200,000	\$ 200,000	\$ 5,095,000
Engineering and Transportation Equipment	\$ 15,000	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 85,000
Town Hall HVAC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
Total For Department	1,860,000	5,715,000	3,475,000	2,495,000	1,875,000	2,025,000	15,570,000
IT	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Town-wide UPS replacement	\$ 30,000		\$ 6,000		\$ 6,000	\$ 150,000	\$ 192,000
Library Public-use machines	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Faronics Deep Freeze cloud migration	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Desktop PC/Thin Client replacement	\$ 60,000	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000
Laptop replacement	\$ 30,000	\$ 39,000	\$ 69,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 198,000
Total For Department	140,000	149,000	95,000	40,000	46,000	190,000	660,000
Public Works	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Public Works Vehicle/Equipment Repair and Replace	\$ 990,000.00	\$ 640,000.00	\$ 1,050,000.00	\$ 900,000.00	\$ 890,000.00	\$ 470,000.00	\$ 4,940,000
6 Wheel Dump / Plow Truck	\$ -	\$ 305,000.00	\$ -	\$ 310,000.00	\$ 315,000.00	\$ -	
10 Wheel Dump Truck / Plow Truck	\$ 310,000.00		\$ -	\$ -	\$ -	\$ -	
Volvo Loader L90 W / 4&1 Grapple	\$ -	\$ -	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 270,000.00	
Snow Plow Equipment Plows / Sanders	\$ 50,000.00	\$ -	\$ -	\$ 65,000.00	\$ -	\$ 75,000.00	
4x4 1 Ton Pick up Truck Crew Cab W / Plow	\$ -	\$ 95,000.00	\$ -	\$ -	\$ -	\$ -	
2-4x4 1/2 Ton Light Duty Quad Cab Truck	\$ 95,000.00	\$ 55,000.00	\$ 55,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	
SUV for Asst Director	\$ 55,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Street Sweeper	\$ 435,000.00	\$ -	\$ 445,000.00	\$ -	\$ 450,000.00	\$ -	
Work Van	\$ 45,000.00	\$ 60,000.00	\$ -	\$ 65,000.00	\$ 65,000.00	\$ 65,000.00	
Transfer Station Fuel Truck	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	
16' Box Lift Gate Truck	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
12'Enclosed Trailer	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	
Aerial Van	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	
Compost Wind Row Turner	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	
Town Wide Fleet Repair and Replacement	\$ 200,000.00	\$ 300,000.00	\$ 350,000.00	\$ 400,000.00	\$ 450,000.00	\$ -	\$ 1,700,000
R-134 Coolant Servicing Machine	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Parks Vehicle/Equipment Repair and Replacement	\$ 90,000.00	\$ 300,000.00	\$ 270,000.00	\$ 300,000.00	\$ 175,000.00	\$ 150,000.00	\$ 1,285,000
Slope Mower	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	
Backhoe	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	
16' Mower	\$ -	\$ -	\$ 180,000.00	\$ -	\$ -	\$ -	
Small Stump Grinder	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	
4x4 1/2 Ton Light Duty Quad Cab Truck	\$ -	\$ -	\$ 55,000.00	\$ -	\$ 55,000.00	\$ -	
1 Ton Pickup / Lift Gate/ Plow	\$ 90,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
Scarifier	\$ -	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	
Road Widener	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	

Town Center Park Sports Fields grading and drainage	\$ -	\$ 175,000.00	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Town Wide Buildings and Grounds Improvements	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000
Fire Station Repairs and Improvements	\$ 100,000	\$ 1,000,000	\$ 500,000	\$ 100,000	\$ -	\$ 100,000	\$ 1,800,000
Annual Road Paving	\$ 4,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 19,000,000
Transfer Station Compliance Updates	\$ 50,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 150,000
Total For Department	5,855,000	4,740,000	5,270,000	5,100,000	5,015,000	4,120,000	32,075,000
Fire Department	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Fire Department Equipment and Vehicle Repair\replace	\$ -	\$ 150,000	\$ 350,000	\$ 350,000	\$ 150,000	\$ 150,000	\$ 1,150,000
Life Pack	\$ 60,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Fire Department Apparatus	\$ 2,000,000	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	\$ 3,000,000
Total For Department	2,060,000	220,000	850,000	350,000			4,280,000
Police Department	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Vehicle Replacement	\$ 375,000		\$ 300,000		\$ 300,000		\$ 975,000
IT Upgrade	\$ -	\$ 70,000		\$ 70,000		\$ 70,000	\$ 210,000
Furniture and Equipment	\$ -	\$ 40,000		\$ 40,000		\$ 40,000	\$ 120,000
Total For Department	375,000	110,000	300,000	110,000	300,000	110,000	1,305,000
Recreation Department	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Safety nets Rochford Field	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Stock Trailer (Compliance Req)	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Tennis Court Repair	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,000
Rochford Field Safety Nets	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Splash Pad updates	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Rochford Field Box replacement	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Sports Field Improvements	\$ -	\$ 25,000	\$ 20,000	\$ -	\$ 50,000	\$ 100,000	\$ 195,000
Fencing repair and replacement	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 20,000
Veterans Building Renovation	\$ -	\$ -	\$ 25,000	\$ 100,000	\$ -	\$ -	\$ 125,000
Nature inspired Playscape	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Dredging Pond	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Brookvale Park Ranger Vehicle	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
Total For Department	115,000	135,000	100,000	100,000	70,000	100,000	620,000
Cultural Affairs	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
TCP Stage Floor Replacement	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Total For Department	-	100,000	-	-	-	-	100,000
Senior Services	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Projector/Auditorium Updates	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Total For Department	-	-	10,000	-	-	-	10,000
Community Services	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Keefe Public Restroom Renovation	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Playground Equipment Replacement	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Total For Department	60,000	30,000	-	-	-	-	90,000
Planning & Zoning	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Plan of Conservation and Development	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000

Total For Department	-	200,000	-	-	-	-	200,000
Library	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Library Improvements	\$ 30,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 180,000
Total For Department	30,000	50,000	-	50,000	-	50,000	180,000
Registrar of Voters	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
Election Storage Updates	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Total For Department	35,000	-	-	-	-	-	35,000
Board of Education	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	Total
HVAC Repair/Replacement	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ 1,000,000	\$ -	\$ -	\$ 3,000,000
Enhance Technology Resources (partially received 2026)	\$ 500,000	\$ -	\$ 250,000	\$ -	\$ 150,000	\$ -	\$ 900,000
Public Address System Updates (received 2026)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Total For Department	1,500,000	500,000	750,000	1,000,000	150,000	100,000	4,000,000
	FY27	FY28	FY29	FY30	FY31	FY32	Total
Totals	12,000,000	11,699,000	10,850,000	9,195,000	7,456,000	6,645,000	58,745,000

FISCAL STRUCTURE AND
**POLICY
MANUAL**

**TOWN OF HAMDEN
CONNECTICUT**



Adopted by the Legislative Council: April 17, 2023



Hamden Government Center
2750 Dixwell Avenue
Hamden, CT 06518

(203) 287-7000

<https://www.hamden.com>

FISCAL STRUCTURE AND POLICY MANUAL

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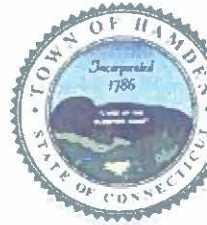


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INTRODUCTION

FISCAL STRUCTURE & POLICY MANUAL STATEMENT

This Fiscal Structure & Policy Manual ("Manual") contains key fiscal and management policies and procedures that are intended to guide foundation operations of the Town of Hamden ("Town"). It is intended to be a resource for staff, citizens, and all stakeholders and contains a summary of policies pertaining to the operating budget, capital budget, expenditures, revenues, financial accounting, cash management/investment, grants and financial awards and debt.

Except where otherwise noted, the policies in this Manual apply to all departments, administrative units and employees of the Town. These policies have been adopted by and under the authority of the Legislative Council unless otherwise noted.

The Town maintains a separate employee handbook which both provides direction and outlines the expectation for all employees of the Town of Hamden.

There may be situations where the need arises for the Town to revise, add or cancel policies. Therefore, the Legislative Council reserves the right to add new policies, and to change, interpret or cancel existing policies at any time and policies contained herein may be outdated.

Appendix A of this Manual includes a glossary of common definitions and acronyms. The glossary is intended to assist in developing a better understanding of this Manual.

TOWN CHARTER DISCLOSURE

Additional provisions for financial related activities are included in the Town Charter. This Manual shall be applied in accordance with the intent of the Town Charter. *In the event a policy contradicts or conflicts with the Town Charter, the Town Charter shall govern any actions of the Town and those of any other applicable individual or entity.*

FISCAL STRUCTURE AND POLICY MANUAL

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INTRODUCTION

ANNUAL REVIEW

This Manual will be reviewed and adopted, as required, by the Legislative Council during the annual budget adoption process.

FINANCE DEPARTMENT CONTACT(S):

Curtis Eatman
Director of Finance
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Town of Hamden
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Hamden, CT 06518
Phone: (203)-287-7007
Email: ceatman@hamden.com





1.1 INTRODUCTION

The Town's accounting system within MUNIS Financial ERP Software organized and operated on the basis of funds, each of which is a separate accounting entity. Each fund is accounted for with a set of self-balancing accounts comprised of assets, liabilities, deferred inflows/outflows, fund balance revenues and expenditures or expenses, as appropriate, other financing sources/uses or non-operating income, as appropriate.

1.2 FUNDS

Resources are allocated to the individual funds upon the approval of the Legislative Council for specific purposes. The funds are grouped into broad categories such as Governmental, Proprietary, and Fiduciary. The fund types are designated as major or non-major funds.

The types of funds that the Town utilizes are as follows:

Governmental Funds

General Fund - The General Fund is the primary operating fund of the Town. It is used to account for all the financial transactions and resources, except those that are required to be accounted for in a separate fund.

Special Revenue Funds - Special Revenue funds are used to account for revenues restricted or committed to expenditures for specific purposes including:

- *Miscellaneous Grants Fund* - The fund is comprised of intergovernmental and private grants. This fund includes grants received from the federal government, the State of Connecticut and various non-governmental resources.

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FINANCIAL STRUCTURE

- *Community Development Block Grant (CDBG) Fund* - This entitlement grant is received from the Department of Housing and Urban Development (HUD). This Federally-funded grant is used for housing and community development activities under the Community Development Act of 1974. It serves the low- and moderate-income residents of Hamden. CDBG funds are maintained in its own bank account and are managed in the Town's Financial Management System separately by its own fund, budgeted by program activities.
- *Capital Projects Funds* - Capital Projects funds are used to account for the planning, acquisition, construction and improvement of major capital needs throughout the Town. Technology purchases and vehicle replacements are also funded in this fund.
- *Internal Service Fund* - Internal service funds account for the financing of goods or services provided by one department to other departments or agencies for the Town on a cost reimbursement basis. The Town's reported self-insurance funds include Employee Health Benefits and Workers' Compensation.

Fiduciary Funds

Pension Trust Funds – Hamden Employee's Retirement Board (HERB) These funds are derived from employee and employer pension contributions, and earnings on investments. These funds account for defined benefit plans that are funded and valued according to standards set by the Pension Board.

Trust and Agency Funds - These funds account for resources and situations for which the Town is acting as a collecting/ disbursing agent or as a trustee.

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FINANCIAL STRUCTURE

1.3 BASIS OF ACCOUNTING

The Town's financial records for the governmental funds are maintained on modified accrual basis of accounting, which records revenues in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred except for general long-term debt which is recognized when due. Unencumbered appropriations in the General Fund lapse at the year-end (but not in the capital projects funds and grant funds), and outstanding encumbrances are recorded as assigned fund balance, thereby providing authority to complete these transactions.

The full accrual basis of accounting is used for the proprietary and fiduciary funds. Their revenues, including investment earnings, are recognized when earned and their expenses are recognized when incurred.

The Town's Finance Department maintains centralized budgetary control over disbursements and encumbrances against appropriations, by major organization/program of activity and by principal object of expenditure. The Board of Education is controlled only as part to the Town's total appropriation.



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CAPITAL IMPROVEMENT FUND POLICY

2.1 SCOPE

In order to provide all required services to the public, the Town has made material investments in its physical assets such as streets, buildings, parks and recreational facilities, sewer facilities, water facilities, vehicles and other equipment. These capital assets shall be properly planned for, maintained and replaced over time to adequately provide public services.

2.2 CAPITAL EXPENDITURE DEFINITION

Capital Expenditures means expenditures for:

1. Any physical betterment or improvement or any preliminary studies or surveys relative thereto;
2. The acquisition of real property or other property of a permanent nature;
3. The purchase or acquisition of equipment for any public betterment or improvement;
4. Major alterations and repairs to existing buildings, structures or equipment or
5. Any lease which commits the Town to more than one year of aggregate payments in an amount set by the Legislative Council, from time to time.

2.3 PURPOSE

This policy is to establish the principles related to the planning, maintenance and replacement of capital assets.

2.4 CAPITAL BUDGET POLICIES

Preparation of the Town's capital budget (Fund 003) is guided by the following policies:

- The Mayor shall annually provide a five-year program for infrastructure capital improvements is prepared annually. The plan shall identify all anticipated funding sources;

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CAPITAL IMPROVEMENT FUND POLICY

- In general, capital projects are financed through the issuance of bonds, grants, private contributions, philanthropy and appropriations from the General Fund, Capital Project Fund and State and federal revenues;
- The Town will coordinate the development of the Capital Improvement Fund budget with the development of the operating budget;
- The Town will preserve its assets at a level adequate to protect the capital investment and minimize future maintenance and replacement costs;

2.5 SOURCE OF FUNDING

The Town will establish the appropriate mix of debt and other financing sources in the funding of capital projects to the extent available. To the extent that grant funds are available, they shall take precedence over other sources of funding.

Whenever possible, capital costs should be financed by means other than borrowing and borrowings should be avoided for projects with a cost of less than \$100,000. In addition to soliciting outside grant funding, which shall take precedence, the Town should utilize pay-as-you-go methods.

2.6 UNSPENT BOND PROCEEDS

Tax rules allow the Town to do three things with unspent bond proceeds:

1. Transfer such proceeds to other approved projects,
2. Transfer such proceeds to the General Fund to be used to pay interest on any tax-exempt bonds, and
3. Transfer such proceeds to the General Fund to be used to pay principal on the bonds from which unspent proceeds came from.

Transfers of bond proceeds to the General Fund to pay principal or interest should be "unexpected" as of the date of issue of the bonds creating such proceeds in order to qualify for such uses. Debt obligations shall not be issued for capital projects that are tentative, may be cancelled or for which bond proceeds are not needed in the near future. Cancelling projects shortly after bonds or notes are issued to finance such projects shall be avoided.

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CAPITAL IMPROVEMENT FUND POLICY

In addition, under normal circumstances, long-term debt shall not be issued for any portion of projects expected to be financed by other sources, such as State grants for school construction. Short-term debt may be issued for the grant portion of such projects for cash flow purposes, and then repaid when the grant proceeds are received.

Transfers of unspent bond proceeds to the General Fund exceeding \$50,000 shall be discussed with Bond Counsel prior to such transfer.

In general, most of the Town's Bond Ordinances allow excess bond proceeds to be transferred to other project(s), with the approval of the Legislative Council, by resolution. However, some Bond Ordinances have restrictions on the use of excess bond proceeds. As such prior to any transfer of debt proceeds the Bond Ordinances shall be reviewed prior to such transfer.

2.7 CAPITAL IMPROVEMENT FUND BUDGET

The Finance Department will coordinate the development of the Capital Improvement Fund budget with the development of the operating budget.



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CASH MANAGEMENT / INVESTMENT POLICY

3.1 SCOPE

The Town's cash management/investment policy covers all Town funds except pension funds, which are guided by a separate policy adopted by the Pension Board. Investment of all Town funds, including the pension fund, is the responsibility of the Finance Director and Mayor.

Cash management practices and investments shall be considered in accordance with the Town's Fund Balance Policy.

3.2 OBJECTIVES

The primary policy objective is the preservation and safety of principal. Secondary objectives include adequate liquidity to provide cash as needed at a rate of return on investments.

3.3 ALLOWABLE INVESTMENTS

It is the policy of the Town, consistent with State and federal statutes, to limit short-term investments to:

1. United States Treasury Bills, Notes and Bonds
2. Certificates of Deposit (commonly referred to as a CD)
3. State of Connecticut Treasurer's Short-Term Investment Fund (STIF)

To ensure liquidity and reduce market risks, investments have maturity dates on or prior to the time cash is projected to be required to meet disbursement needs. Collateralization is used to secure Certificates of Deposits and to secure Demand Deposits.

3.4 PRUDENCE

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the Town's ability to govern effectively.

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CASH MANAGEMENT / INVESTMENT POLICY

Investments shall be made with judgment and care, under circumstances the prevailing, with prudence, discretion and intelligence exercised in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the income to be derived.

All participants involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

3.5 DIVERSIFICATION

Investments and deposits shall, to the extent practical, be diversified by financial institution, maturity, and type of investment to eliminate the risk of loss resulting from over concentration of assets in a specific bank or trading partner or specific maturity.

3.6 INTERNAL CONTROLS AND CASH MANAGEMENT

It is the policy of the Town for all monies collected by any officer or employee of the Town to deposit said funds timely within the time period specified by law.

The Finance Director is responsible for establishing and maintaining an internal control structure to provide reasonable, but not absolute assurance that deposits and investments are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with this investment policy and recorded properly, and are managed in compliance with applicable laws and regulations.

Cash Management. Cash management is the practice of safeguarding cash and maximizing the income earned on liquid assets while maintaining low risk. All incoming payments will be deposited weekly at a minimum. All disbursement checks will be signed by the Finance Director (or their designee). Therefore, at least one signature is required on each disbursement check (Finance Director or their designee).

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CASH MANAGEMENT / INVESTMENT POLICY

Ethics.

(A) No official or employee shall engage in any business or transaction shall have a financial or other personal interest, direct or indirect, which incompatible with the proper discharge of his official duties in the public interest, or would tend to impair his independence of judgment or action or the performance of his official duties.

(B) No official or employee shall engage in or accept private employment or render services for private interests when the employment or service is incompatible with the proper discharge of his official duties or would tend to impair his independence of judgment or action in the performance of his official duties.

(C) No paid official or employee shall:

1. Appear in behalf of private interests before any governmental body of the Town.
2. Accept a retainer or compensation that is contingent upon a specific action by a governmental body.
3. Represent private interests in any action or proceeding against the interests of the town in any litigation to which the town is a party.

(D) No member of the Zoning Commission or Board, Zoning Board of Appeals, Inland Wetlands Board or Commission or any town agency exercising the powers of any zoning commission or board, zoning board of appeals or inland wetland board or commission shall participate on behalf of the town in any manner in which such board member or commissioner has a financial or personal conflict of interest including but not limited to those conflicts set forth above in divisions (A) through (C) of this section.

(E) No member of the Zoning Commission or Board or Zoning Board of Appeals or any town agency exercising the powers of any zoning commission or board or board of appeals, shall participate in the hearing or decision of the board or commission of which he or she is a member upon any matter in which he or she is directly or indirectly interested in a personal or financial sense.

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CASH MANAGEMENT / INVESTMENT POLICY

(F) No member of the Zoning Commission or Board or Zoning Board of Appeals, or any town agency exercising the powers of any zoning commission or board or zoning board of appeals, shall appear for or represent any person, firm, corporation or other entity in any matter pending before the Planning or Zoning Commission or Board or said Board of Appeals or any agency exercising the powers of any such commission or board in the same town, whether or not he or she is a member of the board or commission hearing the matter.

(G) No member of the Inland Wetlands Board or Commission shall participate in the hearing or decision of such board or commission of which he or she is a member upon any matter in which he or she is directly or indirectly interested in a personal or financial sense.

(H) No member of any land use board or commission or board or commission having jurisdiction or exercising any power over any land use or purchasing decisions may appear before their agency in any matter in which they knowingly have a pecuniary interest or from representing anyone else before the agency.

If other questions and or situations shall arise, the Board of Ethics for the Town may provide assistance.

Review of Banking Services. At a minimum, an annual review of banking services will be undertaken by the Finance Director to ensure that services are provided at reasonable costs. Fiscal Transparency. On a monthly basis, the Finance Director will provide a report to the Legislative Council of year-to-date investment income and earnings and various other financial reports deemed necessary by the Council-President and Finance Chair.

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DEBT MANAGEMENT POLICY

4.1 SCOPE

Debt is an effective way to finance capital improvements by matching the term of the debt with the useful life of the asset being financed. Properly managed debt provides flexibility in current and future operating budgets and provides the Town with the long-term assets required to deliver services or other resources to the public. The Town recognizes that effective debt management practices require a comprehensive Debt Management Policy.

4.2 PURPOSE

The following seeks to position the Town's debt plan amongst the best practices in municipal finance, as well as to underscore the Town's commitment to curbing borrowing in the near term to improve its bond rating and preserve the highest credit rating possible with the allocation of resources to the programs and services provided by the Town.

4.3 DEBT MANAGEMENT POLICIES

The following policies on the use of long-term and short-term debt represent the Town's long-standing practice in the field of municipal finance. They are included in the annual Capital Budget and are reinforced by the Town Charter.

1. Whenever possible, capital costs should be financed by means other than borrowing and borrowings should be avoided for projects with a cost of less than \$100,000.
2. General obligation bonds are typically issued to finance traditional capital improvements;
3. Revenue bonds may be used within statutory parameters only to finance those special projects or programs which directly support the Town's long-term economic development or for services that are clearly self-supporting and revenue generating;
4. The Town's overall debt structure, including overlapping debt, should fall within statutory limits and should decrease as rapidly as is financially feasible;

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DEBT MANAGEMENT POLICY

5. Short-term debt may be used to provide interim cash flow, to facilitate the timing of bond sales, to avoid locking in high long term interest rates during periods of market turmoil or to partially finance projects whose final cost is uncertain.

4.4 SALE OF DEBT OBLIGATIONS

The following seeks to position the Town's debt plan amongst the best practices in municipal finance, as well as to underscore the Town's commitment to curtail borrowing in the near term to improve its bond rating and preserve the highest credit rating possible with the allocation of resources to the programs and services provided by the Town.

1. Providing cash in advance to meet project expenses;
2. Spreading debt service and other capital increases evenly to minimize the impact on the General Fund
3. Minimizing net borrowing costs; and
4. Minimizing the impact of debt service and other capital payments on annual cash flow.

4.5 OTHER SOURCES OF FUNDING

Whenever possible, capital costs should be financed by means other than borrowing. In addition to seeking funding from local, State, Federal or other sources, the Town will consider utilizing pay-as-you-go methods such as regular contributions from the General Fund, build-up of the Capital Nonrecurring Fund, down payments from operating funds and inclusion of smaller projects in the General Fund.

Full disclosure of all material information concerning the Town's financial position will be made to the public. Official statements and Town Ordinances for each bond sale will be prepared in accordance with the Town Charter and the annual audited financial statements will continue to conform to the highest national standards, State statutes, and generally accepted accounting principles (GAAP) and reporting practices.

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DEBT MANAGEMENT POLICY

4.6 ANNUAL EVALUATION

Interest rates on existing bonds will be reviewed annually to determine the potential benefit of refinancing for debt service savings whenever financially feasible.

4.7 TIMELY REPAYMENT OF DEBT OBLIGATIONS

The Town must be certain that debt payments are made timely and in full without impairing its cash flow and subsequently its ability to provide essential governmental services. Accordingly, the Finance Director shall monitor the Town's cash flow position and the annual operating budget to ensure the full and timely repayment of all debt principal and interest due that fiscal year.

4.8 CREDIT RATING STRATEGIES

The Town's credit rating has a significant impact on its ability to access the capital markets, the issuance costs associated with a debt sale, and the interest rate that is obtained on its debt obligations. As such, the Town is committed to maintaining a credit rating strategy. However, the rating strategies must not compromise the delivery of basic services to Town residents. The Finance Director will be responsible for maintaining relationships with rating agencies assigning ratings to the Town's debt. The Finance Director will confer with the Town's Municipal Advisor regarding rating agency methodologies and the Town's credit rating strategy. Changes to current methodologies could impact future fiscal decisions.



4.9 CONTINUING DISCLOSURE REQUIREMENTS

I. Purpose

The Town has entered into certain Continuing Disclosure Agreements (the "Disclosure Agreements") in connection with the issuance of bonds and notes for the benefit of holders to comply with Rule 15c2-12(b)(5) adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended (the "Rule"). The Rule requires the periodic filing of certain financial information, notice of the occurrence of certain events, and notice of the failure to file certain financial information. The purpose of this policy is to set forth post-issuance compliance procedures to comply with the Rule and the Disclosure Agreements ("Disclosure Procedures") for the life of the bonds or notes.

II. General

A. *Responsible Officials.*

The following officials/employees shall be responsible for performing the Disclosure Procedures. The persons named below shall also have responsibility for the following:

Director of Finance:	Officer in charge of the Town's finances
Director of Finance:	Official in charge of compliance with disclosure requirements
Director of Finance:	Official in charge of preparing financial information
Finance Director Designee:	Employee in charge of record retention

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DEBT MANAGEMENT POLICY

The Director of Finance and/or their Designee shall consult with Bond Counsel to the extent necessary regarding the Disclosure Procedures, as indicated below.

B. Training.

The Director of Finance and/or their Designee shall read and become familiar with the requirements and procedures set forth in the Disclosure Agreements.

The Director of Finance and/or their Designee shall, on an annual basis, attend at least one (1) appropriate National Association of Bond Lawyers, Bond Counsel or other seminar or program regarding disclosure requirements.

C. Record Retention.

The Director of Finance and/or their Designee shall maintain the following information with respect to the Rule and the Disclosure Agreements ("Disclosure Documents") for a period of the life of the bonds or notes, or the State Record Retention Act or any other applicable law, whichever is longer:

Continuing Disclosure Agreements	Operating Data (<i>described below</i>)
Annual Reports	Notices of Failure to File
Audited financial statements	Notices of Listed Events

The Disclosure Documents shall be maintained in paper files and electronic media and shall be reduced to electronic media as soon as practicable in accordance with Town policy.

The Disclosure Documents shall be maintained on-site.

III. Annual Filing Requirements

The Director of Finance shall file or cause to be filed with the Repository in electronic format, accompanied by identifying information, as prescribed by the MSRB, the following annual financial information and operating data regarding the Town, not later than eight (8) months after each Fiscal Year End subsequent to the date of issuance of bonds:

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DEBT MANAGEMENT POLICY

A. *Audited Financial Statements* as of and for the year ending on its Fiscal Year End prepared in accordance with accounting principles general accepted in the United States, as promulgated by the Government Accounting Standards Board from time to time or mandated state statute principles as in effect from time to time, provided however, if audited financial statements are not available eight months after the close of an Fiscal Year End, the Town shall submit unaudited financial statements by such time and will submit audited financial statements information when and if available; and

B. *Financial Information and Operating Data* as of and for the year ending on its Fiscal Year End of the following type to the extent not included in the audited financial statements described above:

1. The amounts of the gross and net taxable grand list;
2. A listing of the ten largest taxpayers on the grand list, together with each such taxpayer's taxable valuation thereon;
3. The percentage and amount of the annual property tax levy collected and uncollected;
4. A schedule of the annual debt service on outstanding long-term bonded indebtedness;
5. A calculation of the net direct debt, total direct debt, and total overall net debt (reflecting overlapping and underlying debt);
6. The total direct debt, total net direct debt and total overall net debt of the Town per capita;
7. The ratios of total direct debt and total overall net debt of the Town to the Town's net taxable grand list;
8. A statement of statutory debt limitations and debt margins; and
9. The funding status of the Town's pension benefit obligations.

C. In the event the Town fails to file the audited financial statements and operating data set forth above, the Director of Finance shall file a *Notice of Failure to File* with the MSRB in a form approved by Bond Counsel.

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DEBT MANAGEMENT POLICY

IV. Notice of Listed Events

The Director of Finance shall file or cause to be filed in a timely manner not in excess of ten (10) business days after the occurrence of the event, notice to the Public Information Repository in electronic format, accompanied by identifying information, as prescribed by the MSRB, of the occurrence of any of the following events:

- (A) Principal and interest payment delinquencies;
- (B) Non-payment related defaults, if material;
- (C) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (D) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (E) Substitution of credit or liquidity providers, or their failure to perform;
- (F) Adverse tax opinions; the issuance by the Internal Revenue Service proposed or final determinations of taxability, Notices of Proposed Issue (IF Form 5701-TEB) or other material notices or determinations with respect to the tax status of bonds or notes, or other material events affecting the tax status of bonds or notes;
- (G) Modifications to rights of holders of bonds or notes, if material;
- (H) Bond calls, if material, and tender offers;
- (I) Defeasances;
- (J) Release, substitution, or sale of property securing repayment of bonds or notes, if material;
- (K) Rating changes;
- (L) Bankruptcy, insolvency, receivership, or similar event of any obligated person;
- (M) The consummation of a merger, consolidation, or acquisition involving any obligated person or the sale of all or substantially all of the assets of an obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake any such an action or the termination of a definitive agreement relating to such actions, other than pursuant to its terms, if material;
- (N) Appointment of a successor or additional trustee or the change of name of a trustee, if any, if material;

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(O) Incurrence of a Financial Obligation by any obligated person, if material or agreement to covenants, events of default, remedies, priority rights, other similar terms of a Financial Obligation of any obligated person, any which affect Bondholders, if material; and

(P) Default, event of acceleration, termination event, modification of terms or other similar events under the terms of a Financial Obligation of an obligated person, any of which reflect financial difficulties.

The Finance Director shall comply with the provisions of the Rule and Disclosure Agreements and consult with the Town's Municipal Advisor and Bond Counsel regarding the Disclosure Procedures to ensure compliance with the Rule and Disclosure Agreements.

V. Definitions

"Annual Report" shall mean any Annual Report provided by the Town pursuant to, and as described in, Section III of Section 4.9 of this Debt Management Policy.

"Financial Obligation" shall mean any (i) debt obligation, (ii) derivative instrument entered into in connection with, or pledged as security or source of payment for, an existing or planned debt obligation, or (iii) guarantee of (i) or (ii) Municipal securities as to which a final official statement has been filed with the Depository, consistent with the Rule, shall not be considered a Financial Obligation.

"Fiscal Year End" shall mean the last day of the Town's fiscal year, currently June 30.

"Listed Events" shall mean any of the events listed in Section IV of Section 4.9 of this Debt Management Policy.

"MSRB" shall mean the Municipal Securities Rulemaking Board established pursuant to Section 15B(b)(1) of the Securities Exchange Act of 1934, as amended or any successor thereto.



"Repository" shall mean the Electronic Municipal Market Access (EMMA) system as described in 1934 Act Release No. 57577 for purposes of the Rule, the MSRB, any other nationally recognized municipal securities information repository organization recognized by the SEC from time to time for purposes of the Rule.

"SEC" shall mean the Securities and Exchange Commission of the United States or any successor thereto.

4.10 TAX-EXEMPT BOND REQUIREMENTS

I. Purpose

Pursuant to the Tax Regulatory Agreements executed by the Town in connection with the issuance of its tax-exempt obligations ("Tax-Exempt Obligations"), the Town has covenanted that it shall at all times perform all acts and things necessary or appropriate under any valid provision of law in order to ensure that the interest paid on the Tax-Exempt Obligations shall be excluded from gross income for federal income tax purposes under the Internal Revenue Code. The purpose of this policy (the "Policy") is to set forth post-issuance compliance procedures to monitor the federal income tax requirements necessary to maintain the exclusion from gross income of interest on the Town's Tax-Exempt Obligations (the "Procedures") for the life of the Tax-Exempt Obligations.

II. General

A. *Responsible Officials.*

The following officials/employees shall be responsible for performing the Procedures. The persons named below shall also have responsibility for the following:

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Director of Finance:	Officer in charge of the Town's finances
Finance Director and/or their Designee:	Official in charge of monitoring spending of Bond Proceeds
Director of Public Works:	Official in charge of monitoring the use of facilities
Administrative Assistant:	Employee in charge of record retention

B. Training.

The Director of Finance shall read and become familiar with the requirements and procedures set forth in the Tax Regulatory Agreements for the Tax-Exempt Obligations.

The Director of Finance and/or their Designee shall, on an annual basis, attend at least one (1) appropriate Government Finance Officers' Association (National, New England or Connecticut), bond counsel or other seminar or program regarding federal income tax requirements applicable to the Tax-Exempt Obligations.

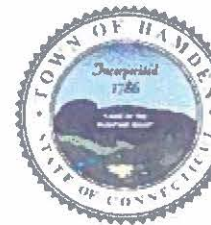
C. Record Retention.

The Director of Finance and/or their Designee shall maintain the following information with respect to the Tax-Exempt Obligations and the projects financed thereby, as applicable ("Bond Documents"), for a period of the life of the Tax-Exempt Obligations (including refundings thereof), plus three (3) years:

Bond transcript	Investment contracts and bid documents
Debt service schedules	Rebate reports, forms, payments
Construction/Purchase Contracts	Arbitrage rebate calculations
Trustee/Bank statements	Yield reduction payments
Invoices, cancelled checks	Forms 8038T and payment documentation
Swap documents	Forms 8038-CP (for credit payment bonds)
Authorizing minutes/resolution	Correspondence with IRS
Service or management contracts	Amendments to bond documents
Sale or lease agreements	Audited financial statements

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The Bond Documents shall be maintained in paper files and electronic media and shall be reduced to electronic media as soon as practicable in accordance with Town policy.

The Bond Documents shall be maintained on-site.

III. Arbitrage Monitoring

A. The Finance Director (or their designee) shall monitor and document the expenditure of Bond Proceeds on a monthly basis.

1. Bond Proceeds used for reimbursement of expenses incurred prior to the Bond issue date (date of expenditure, check number, payee, amount, purpose, copy of contract, invoice, cancelled check).
2. Bond Proceeds used for construction and costs of issuance (date of expenditure, check number, payee, amount, purpose, copy of contract, invoice, cancelled check).
3. Bond Proceeds used for interest on the Tax-Exempt Obligations.
4. Bond Proceeds deposited into reserves (capitalized interest, debt service debt service reserve).
5. Bond Proceeds in refunding escrows.
6. Bond Proceeds used for bond insurance, letters of credit, other credit enhancement.
7. Use of grants, Town equity and other non-Bond Proceeds for the project.
8. Interest rate swap agreement payments.
9. Date of completion of project(s).

B. The Finance Director and/or their Designee shall report any unspent Bond proceeds to the Director of Finance on a semiannual basis.

1. The Director of Finance shall consult with Bond Counsel as to the use of unspent Bond proceeds.

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C. The Finance Director and/or their Designee shall monitor and document the investment of Bond Proceeds.

1. Investment of Bond proceeds and sale of investments.
2. Receipt of investment income.

D. The Finance Director and/or their Designee shall determine whether the Bond Proceeds have been spent in compliance with a rebate spending exception described in the Tax Regulatory Agreement ("TRA") and report to the Director of Finance.

1. If no rebate spending exception is met, the Director of Finance shall consult with Bond Counsel to determine whether an arbitrage rebate calculation is necessary.

E. The Finance Director and/or their Designee shall determine whether any Bond proceeds are subject to yield restriction after expiration of a "temporary period" as described in the TRA and report to the Director of Finance.

1. If any Bond proceeds are subject to yield restriction, the Director of Finance shall consult with Bond Counsel to determine whether a yield reduction payment calculation is necessary.

F. The Finance Director and/or their Designee shall monitor and document debt service payments and report any failure to pay on time to the Director of Finance immediately.

G. The Finance Director and/or their Designee shall monitor and document the receipt and expenditure of any Federal or State grants, donations, capital campaign contributions or gifts for the Project.

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IV. Private Activity Monitoring

A. The Finance Director and/or their Designee shall monitor and document the property financed by Bond Proceeds.

1. Bond financed property shall be separately identified in asset listings.
2. The Finance Director and/or their Designee shall document the extent to which other sources of financing (e.g., State or Federal grants or General Fund moneys) are used to finance projects funded by Bond Proceeds.

B. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property has been sold or otherwise disposed of, or if there are any plans to sell or otherwise dispose of Bond-financed property.

1. The Director of Finance shall consult with Bond Counsel prior to the sale or disposition of Bond-financed property whenever possible.

C. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property has been rented or leased, or if there are any plans to rent or lease Bond-financed property.

1. The Director of Finance shall consult with Bond Counsel prior to the rental or lease of Bond-financed property whenever possible.

D. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property is subject to a *service or management contract*.

1. The Director of Finance shall consult with Bond Counsel prior to entering into a *service or management contract* involving Bond-financed property whenever possible.

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E. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any Bond-financed property which is intended to be used for *general public* use is not being used for general public use.

F. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any person or trade or business has any *special legal entitlements* in Bond-financed property.

G. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any Town operation have been *privatized*, or if there are any plans to privatize any Town operation.

H. The Finance Director and/or their Designee shall contact the Director of Public Works on an annual basis to determine whether any person or legal entity is using any Bond-financed property in a *trade or business activity*.

V. Reporting and Remedies for Noncompliance

Noncompliance with the Procedures set forth in this Policy can generally be remedied without the interest on the Tax-Exempt Obligations being declared taxable. As such, the following procedures should be followed upon discovery of any potential noncompliance with tax requirements:

A. The Finance Director and/or their Designee shall report any potential noncompliance with tax requirements to the Director of Finance and the Director of Finance shall consult with Bond Counsel.

B. If necessary, and upon the recommendation and advice of Bond Counsel, the Director of Finance shall utilize the remedial action procedures set forth in Treasury Regulation Section 1.141-12 to maintain the exclusion from gross income of interest on the Tax-Exempt Obligations for federal income tax purposes.

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C. If necessary, and upon the recommendation and advice of Bond Couns the Director of Finance shall utilize the Voluntary Closing Agreement Progra set forth in Internal Revenue Manual Section 7.2.3.

The Finance Director shall comply with the provisions of the Tax Regulator Agreements and consult with the Town's Bond Counsel to ensure compliance with the Internal Revenue Code of 1986, as amended, and applicable Treasury Regulations.

DEBT MANAGEMENT POLICY



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EXPENDITURE POLICY

5.1 SCOPE

The Expenditure Policy shall be applied in accordance with the Town Procurement Policy. No purchase shall be made on account of the Town except as prescribed by the Town Charter.

Expenditures are a rough measure of a local government's service output. While many expenditures or expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands can arise and may strain the operating budget.

5.2 PURPOSE

To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the Town has adopted the following expenditure policy.

5.3 EXPENDITURE POLICY STATEMENTS

The Town has adopted the following expenditure policy statements:

1. Except for utilities and insurance transactions, all expenditures will originate at the department level based on budgeted expenditures in that department.
2. Purchases can only be made in line with the Town adopted budget and must be for items legally allowed and reasonably necessary for public purposes.
3. All departmental expenditures and approval of applicable contracts must be in compliance with the Town's Procurement Policy.
4. When a vendor invoice is received, the following is required before payment is made:
 - Written confirmation by a departmental employee confirming the receipt of goods or services for which the invoice was generated.
 - Physical or electronic (printable) invoice from the vendor.
 - If applicable, a copy of the purchase order signed by the Department Head to indicate approval for payment.

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EXPENDITURE POLICY

5. The balances in appropriation accounts will be monitored regularly by the Finance Director and applicable Department Head(s) to ensure that the total of expenditures and purchase commitments in any account do not exceed the authorized budget for that account.

6. Whenever reasonably possible, arrangements will be made with other governments, private individuals, and firms, to contract out or cooperative deliver services, in a manner that reduces cost or improves efficiency and effectiveness while maintaining service quality.

7. The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.

8. The Town will strive to maintain an effective risk management system that provides adequate coverage, minimizes losses, and reduces potential cost and liabilities.

9. All appropriations in Operating Funds of the Town shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

5.4 PURCHASE ORDERS

Most expenditures are originated by purchase orders issued in compliance with the Procurement Policy. Non-purchase order expenditures are documented using a standard direct payment form (DP) in lieu of the purchase order. All purchase orders are approved by the Purchasing Manager and Department Head (or their designee) in advance of order placement.

When a vendor invoice is received against a purchase order or direct payment, the following is required before payment is made:

1. Receiving report signed by a Department-Head (or their designee) confirming the receipt of goods.
2. Vendor invoice in conformity with the purchase order.
3. A copy of the purchase order signed by the department head to indicate approval for payment.

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EXPENDITURE POLICY

Direct payments require the following:

1. All other direct payments require the voucher signed by the relevant department head or their designee with the vendor invoice and where applicable other reports.

All payment requests whether by purchase order or direct payment are reviewed in detail and signed for further approval by the Finance Director.

Once signed for approval by the Finance Director, all payments are entered into a unique batch.

The batch is checked by the accounting staff for accuracy of input.

Once checked the batch is processed to produce the printed checks and payment warrant to be reviewed and approved by the Finance Director or the designee.

Blank check stock is stored in the check room vault.

The printed checks have the digital signature of the Finance Director (or the designee).

No checks are released unless and until the Finance Director or their designee has signed the payment warrant signifying approval.

Payments are processed for release of checks.

In the event that an urgent payment is needed, a manual check is prepared for physical signature by the Finance Director or their designee.

A manual check requires the same support and approvals as the batch payments.



6.1 FINANCIAL ACCOUNTING POLICY STATEMENT

In developing and evaluating the Town's accounting system, consideration given to the effective implementation of financial accounting policies, and specifically, the adequacy of internal controls.

Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for preparing financial statements and maintenance of accountability for assets.

The Finance Department is responsible for the preparation and fair presentation of annual financial statements of the governmental activities. These financial statements are audited annually by an external accounting firm and conducted in conformance with generally accepted audit standards in the United States of America to obtain reasonable assurance that the financial statements are free of material misstatement whether due to fraud or error.

As a recipient of federal and State assistance/grants, the Town is also responsible for ensuring that an adequate internal control structure is in place to provide compliance with applicable laws and regulations related to those programs. The internal control structure is subject to periodic evaluation by the internal audit staff as well as by management.

The Town also maintains budgetary controls to ensure compliance with legal mandates. The Finance Department monitors expenses and revenues and prepares financial reports for the Mayor, Legislative Council, operating departments and the public.

FISCAL STRUCTURE AND POLICY MANUAL

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FIXED / CAPITAL ASSET POLICY

7.1 SCOPE

In order to provide all required services to the public, the Town has made material investments in its physical assets such as streets, buildings, parks and recreational facilities, sewer facilities, water facilities, vehicles and other equipment. Local Governments are required to depreciate their exhaustible capital assets, including infrastructure. For Insurance purposes, fixed assets are recorded at Replacement Cost, not Original Cost.

7.2 PURPOSE

This policy is to establish the principles related to the accounting treatment of the Town's capital assets.

7.3 CAPITAL ASSET DEFINITION AND OVERVIEW

Definition. Capital assets primarily include land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, infrastructure, and other tangible assets that are used in operations and have initial useful lives extending beyond a single reporting period. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, and lighting systems.

Overview. For Insurance purposes, fixed assets are recorded at Replacement Cost, not Original Cost. The cost of a capital asset should include capitalized interest and ancillary charges (i.e., freight and transportation charges) necessary to place the assets into use. Donated capital assets should be reported at the estimated fair market value at the time of donation, plus ancillary charges, if any. Capital assets should be depreciated over their estimated useful lives unless they are either inexhaustible (assets in which service potential is used up so slowly that the estimated useful life is extraordinary long, such as land and land improvements) or are infrastructure assets reported using the modified approach.



In no event shall the useful life of an asset be less than the period of probable usefulness established for the purpose of debt issuance as found in applicable Connecticut State Law. Depreciable assets are reported net of accumulated depreciation in the Statement of Net Assets. Accumulated depreciation may be reported on the face of the statement or disclosed in the Notes to Financial Statements. Capital assets that are not being depreciated, such as land and infrastructure assets reported using the modified approach, should be reported separately.

7.4 CAPITALIZATION THRESHOLD

The Capitalization threshold is the cost established by the Finance Director that must be met or exceeded if the asset is to be recorded and depreciated as a capital asset. As of the date of this Policy, the Town has established a threshold of \$5,000. The threshold will be based on the cost of a single asset. All assets, irrespective of the capitalization upon acquisition, are recorded as expenditures or expenses in governmental funds. Assets that meet the capitalization threshold will be capitalized on the government-wide financial statement. Other costs incurred for repairs and maintenance are expensed as incurred.

7.5 INVENTORY TRACKING

Municipal asset management is the process of inventory, valuation, use, strategic portfolio reviews, reporting and auditing of municipal assets and, in some cases, state properties as part of the decision-making process of local governments. For the purpose of property control (insurance, security, etc.), the Finance Director, in conjunction with the applicable department head, will seek to develop and maintain an appropriate record keeping system(s) to account for assets which do not meet the capitalization threshold. Many governments have installed "perpetual" inventory systems to maintain effective control over their tangible capital assets. Perpetual inventory systems are constantly updated to reflect additions and deletions of tangible capital assets, thus providing managers with direct access throughout the year to reliable information on current balances in tangible capital asset accounts.

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FIXED / CAPITAL ASSET POLICY

At a minimum, the records maintained by the Department Head responsible for managing the asset should include, but be limited to:

1. Description of the Capital Asset
2. If appropriate, physical dimensions
3. Location
4. Documentation of warranty information
5. Condition rating and report
6. Maintenance history and repair costs, if available and as applicable
7. Operation costs, if applicable
8. Usage statistics
9. Date placed in service and date removed from service
10. Original value
11. Estimated useful life
12. Impairments

The Finance Director may elect at their option to conduct random quality control checks with Department Heads to ensure such records are being maintained.

7.6 DEPRECIATION AND CAPITALIZATION - ASSETS EXCEEDING THE THRESHOLD

Capital assets purchased with budgeted operating, capital or grant funds are recorded as expenditures in the governmental fund financial statements and are capitalized at cost on the government-wide statement of net position.

Classification. All reported capital assets, except land and construction in progress, are depreciated. The following class of asset categories and useful lives are used for the Town:

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FIXED / CAPITAL ASSET POLICY

Asset Class	Life (In Years)
Land	20
Land Improvements	50
Buildings and Improvements	50
Machinery, Equipment and Vehicles	5
Infrastructure	20

Depreciation is not required for Works of Art and Historical Treasures that are inexhaustible. If collection/items are exhaustible, then depreciate over estimated useful life.

Depreciation. Capital assets shall be depreciated over their estimated useful lives in accordance with this Policy, unless they are deemed inexhaustible. The straight-line depreciation method (historical cost less estimated residual value, divided by useful life) is the method that shall be used by the Town for depreciating capital assets. Depreciation shall be calculated on an annual basis. A full year of depreciation shall be included in the year of completion or acquisition of the asset. Depreciation expense shall not be included in the year of disposition. Exception: Due to the material amount involved, depreciation expense for depreciable capital assets costing more than \$1 million dollars shall be recorded in the first and last years based on number of months such asset was in service. Accumulated depreciation will be summarized and posted to the accounting general ledger for both the utility enterprise funds and the entity-wide financial statements.

7.7 DEPRECIATION AND CAPITALIZATION - ASSETS BELOW THE THRESHOLD

Assets below the capitalization threshold will be recorded in a separate section of the capital assets ledger but not capitalized or depreciated in the government-wide statement of net position. Although not capitalized, these assets will be properly monitored maintained and safeguarded. The aggregate value of these assets will be included in the Town's property insurance coverage.



7.8 CAPITAL ASSET DONATIONS

Donations are defined as voluntary contributions of resources to a governmental entity by a nongovernmental entity. In the case of donations, such capital assets are capitalized on the government-wide statement of net position at the donor's acquisition value at the time of acquisition, plus ancillary charges, if any. Acquisition value is the price that would be paid to acquire an asset of equivalent service potential in an orderly market transaction at the date. The Town may also records donations as a revenue and expense in the governmental funds.

Regardless of value, all gifts and donations must approved and accepted by the Legislative Council.

7.9 ASSETS PROVIDED TO TOWN EMPLOYEES

Certain Town assets may be issued to individual employees for their exclusive use in the conduct of their work for the Town. This includes, but is not limited to, items such as laptops, tablets, cellular phones, handguns and other types of department specific small equipment. Separated employees are responsible to return all Town owned assets regardless of value.

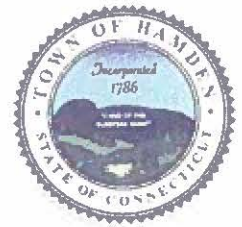
7.10 LEASED EQUIPMENT OR ASSETS

Equipment shall be capitalized if the lease agreement meets any one of the following criteria:

1. The lease transfers ownership of the property to the lessee by the end of the lease term.
2. The lease contains a bargain purchase option.
3. The lease term is equal to 5% or more of the estimated economic life of the leased property.
4. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair market value of the leased property.

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Leases that do not meet any of the above requirements shall be recorded as an operating lease and reported in the Notes to Financial Statements, if deemed material.

7.11 RESIDUAL VALUE

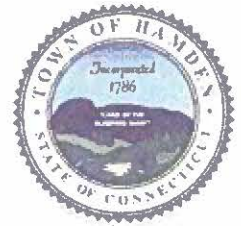
Residual value is the estimated fair market value of a capital asset or infrastructure remaining at the end of its useful life. In order to calculate depreciation for an asset, the estimated residual value must be established before depreciation can be calculated. The use of historical sales information is a valuable method for determining the estimated residual value. Proceeds from sale of assets shall be netted against residual value in computing net gain or loss from sale.

The Town generally purchases assets with the intent to use such assets until its usefulness is exhausted. Therefore, unless otherwise applicable, the Town policy shall generally be to estimate residual value as zero for all capital assets.



FISCAL STRUCTURE AND POLICY MANUAL

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FUND BALANCE POLICY

8.1 PURPOSE

The purpose of this policy is to increase and maintain credit ratings of the Town for borrowing monies at favorable interest rates, provide working capital to meet cash flow needs during the year, and stabilize property tax fluctuations from year to year for Town taxpayers.

8.2 FUND BALANCE POLICY STATEMENT

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

8.3 RESPONSIBILITY FOR POLICY

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

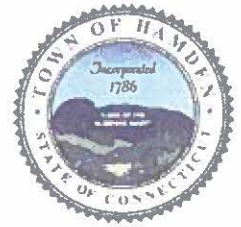
Appropriation of any amount of the unassigned general fund balance, which would result in the balance falling below the target minimum of 7%, for the sole purpose of reducing the ensuing year's property tax levy, should only be made upon a 2/3 majority vote of the Legislative Council.

The Mayor can declare a fiscal emergency and withdraw amounts from the General Fund for resolving the emergency. The Mayor and Legislative Council should strive to restore any such appropriation from the General Fund within a three (3) year period.

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

FISCAL STRUCTURE AND POLICY MANUAL

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GRANT AND FINANCIAL AWARD POLICY

9.1 SCOPE

The Town receives numerous grants from local, State and Federal governments.

9.2 PURPOSE

The purpose of the Grant and Financial Policy (the "Policy") shall be as follows:

The Town strives to improve the quality of life for residents and businesses by providing exceptional services and addressing the public infrastructure needs of the community. The operations of the Town are funded primarily through property tax revenues and through fees for service. When available, grant funding may be used to offset costs to provide services and to implement public infrastructure projects by maximizing and leveraging local, State and Federal tax dollars. The Town has, in the past, received grants from local, State and Federal sources. Pursuing local, State and Federal grants allows the Town to recapture tax dollars which have left the community and to re-invest those revenues in the Town.

These Grant procedures are intended to:

1. Outline departmental responsibility in identifying, applying for, accepting, administering and maintaining a Grant;
2. Ensure proper oversight of all funds appropriated to the Town;
3. Foster transparency and accountability during the Grant process;
4. Minimize the Town risk of non-compliance with Grant requirements, and;
5. Ensure proper administration and accounting of all Grants.

9.3 DEFINITIONS

Grant. "Grant" means an award of financial assistance in the form of money, services or property issued by a funding source including Federal, State and local governments, as well as non-profit agencies, private businesses and citizens, which the Town can accept or reject.

FISCAL STRUCTURE AND POLICY MANUAL

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GRANT AND FINANCIAL AWARD POLICY

Grant Proposal. "Grant Proposal" means the process of evaluating, writing and applying for a Grant.

Legislative Council. "Legislative Council" means the Legislative Council of the Town, which is the legislative body of the Town in accordance with Connecticut General Statutes.

Department-Head. "Department Head" means an employee who heads any department in the Town; has substantial supervisory control of a permanent nature over other municipal employees; and is directly accountable to the Mayor.

Mayor. "Mayor" means the chief executive officer of the Town in accordance with Connecticut General Statutes.

9.4 ROLES AND RESPONSIBILITIES

Legislative Council. The Legislative Council shall consider for approval all Grant applications and delegate the execution of Grant Proposals to the Mayor. The Mayor may delegate the execution of the Grant Proposals to the Finance Director or other Town Department specified in the Grant.

Town Clerk. The Town Clerk shall maintain documents related to Grants according to the record retention requirements. The Finance Department and respective department applying for the Grant will also maintain records.

Specifically, the Finance Director shall:

1. Define the Grant priorities and objectives of the Town;
2. Authorize the use of matching Grant funds;
3. Designate the Manager of Grants and Capital Projects.

FISCAL STRUCTURE AND POLICY MANUAL

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GRANT AND FINANCIAL AWARD POLICY

The Finance Director and respective Department-Head (or their designee) shall:

1. Evaluate the budgetary impact of Grant awards on the Town's finances;
2. Be responsible for the management and accounting oversight of all Grant monies; and
3. Provide the Manager of Grants and Capital Projects with financial documentation for Grant applications and reporting, as necessary.

Town Attorney. As applicable, the Town Attorney of the Town shall:

1. Review all legal documents which contractually bind the Town to the requirements/responsibilities of the Grant, the grantor, and project partners. The Town Attorney shall propose, if any, changes to the Mayor, Finance and the respective Department-Head as necessary.

Employees of the Town. Employees of the Town should consult with their respective Department-Head if made aware of an applicable Grant opportunity. The staff member's Department Head will consult the Manager of Grants and Capital Projects.

Manager of Grants and Capital Projects. The Manager of Grants and Capital Projects shall:

1. Direct and manage Grant efforts in conjunction with the appropriate Town departments and/or Department Heads;
2. Research and pursue potential Grant opportunities for the Town with a variety of grantees;
3. Provide timely information on Grant opportunities to applicable Town officials;
4. Oversee the development of viable proposals for identified Grant opportunities;
5. Assist in the coordination of all Town-wide Grant projects, including administration and monitoring activities;
6. Develop and maintain positive communication with businesses, State and Federal agencies and other local governments pertaining to the acquisition and administration of Grants;

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- 7.If applicable, execute Grant contracts with the authorization of the Mayor and Finance Director;
- 8.Assist in the preparation and development of the annual operating and capital budgets, as appropriate.

Other Departments and Program Director. Unless otherwise designated by the Finance Director in writing, the Program Director shall be the Department Head.

Department Heads have the authority to apply for, implement, and administer Grants for their departments, in accordance with this policy, without utilizing the services of the Manager of Grants and Capital Projects. Department-Heads will notify the Manager of Grants and Capital Projects and Finance Director when they are applying for Grant funding and provide a scanned copy of the Grant application and contracts. The Finance Director will provide written approval prior to the submission of the Grant application. It is the responsibility of Department Heads to maintain complete and accessible Grant records when not utilizing the services of the Manager of Grants and Capital Projects.

The Department Head may request the assistance of the Manager of Grants and Capital Projects to prepare Grant applications.

The Department-Head must send a copy of all approved and submitted Grant Proposals to the Finance Director's Office. A copy must also be supplied to the Manager of Grants and Capital Projects. If a Grant Proposal results in an award, a copy of the award documents must be forwarded to the Finance Director's office. Electronic copies are preferable.



GRANT AND FINANCIAL AWARD POLICY



9.5 GRANT OVERSIGHT COMMITTEE

At the option of the Mayor, and with the approval of the Legislative Council, the Town may elect to establish a Grant Oversight Committee (the "Committee"). If established, the Committee will analyze Grants before they are accepted, renewed, or continued to provide guidance whether acceptance, renewal, or continuation is appropriate and matches Town objectives. Upon establishment, the Committee shall meet, at a minimum, once a month and include the following representatives:

1. Mayor (or their designee);
2. Finance Director (or their designee);
3. Town Attorney (or their designee);
4. Director of Grants and Capital Projects; and
5. Department Heads.

In addition to the permanent representatives of the Committee, there will be flexibility to appoint subject matter experts on an ad hoc basis to help address specialized situations. For example, there may be a need to deliberate human resources or legal issues. Depending on the need for these ad hoc members they may only need to be included for a short period of time.

9.6 GRANT ADMINISTRATION BY DEPARTMENT HEADS

The Town does not have a centralized Grants department. Accordingly, when the Manager of Grants and Capital Projects is not used, each Town department, through its designated Department-Head, is responsible for preparing and maintaining their Grant documents, and must abide by any applicable requirements for a given Grant and this policy. If a Grant is Federal, the Department-Head should immediately notify the Manager of Grants and Capital Projects and the Finance Director for inclusion in the Town's Single Audit.

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GRANT AND FINANCIAL AWARD POLICY

Generally, there are four phases in the life cycle of a Grant: the pre-award phase, the award phase, the administration/implementation of the award phase, and the post-award phase. The pre-award phase begins with the search for Grant opportunities. Once an opportunity is identified, a Grant proposal must be prepared and submitted to the Grantor for consideration. A successful Grant proposal will result in the receipt of a Grant Award Notification. Once a Grant award is received, the Grant administration process begins. The post-award phase closes the Grant at the end of the award period.

1. Pre-award Phase Procedures: Applying for a Grant

a. Grant Identification and Planning

Program Directors are responsible for identifying, planning for, and evaluating Grant opportunities for their department. Program Directors must conduct a preliminary evaluation of the Town's projected obligations and any other related issues (e.g., financial, legal, policy, and administrative/operational) to determine whether a particular Grant opportunity is viable for the Town. Program Directors must also coordinate and collaborate with the appropriate Town departments or committees (e.g., Finance Director's Office, Mayor's Office, department heads) in this evaluation process to determine whether a particular Grant opportunity is viable and whether a Grant Proposal will be submitted for that Grant opportunity.

As a general rule at this phase, Department-Heads are expected to familiarize themselves with the various considerations and obligations incident to a particular Grant opportunity so that he or she may effectively communicate those considerations to appropriate Town departments. Below are further guidelines to assist Program Directors in this preliminary phase.

Some helpful considerations during the identification/planning process include:

- What is the purpose/need of the Grant and how will it benefit the department/ Town? Be mindful that Grants are funding sources meant to help solve problems, not to finance the chasing of ideas;

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GRANT AND FINANCIAL AWARD POLICY

- What are the goals and activities involved and how much will it cost both directly and indirectly?;
- What are all possible sources of funding?;
- When is funding needed?;
- Is this an independent endeavor unique to the department or is a collaborative effort between departments?;
- Is the Town required to provide matching funds and are such funds available?

b. Approvals and/or Review Required Prior to Submission of Grant Proposal
Mayor Approval. All Grant Proposals must be approved in writing by the Mayor prior to submission, regardless of whether the Grant requires Legislative Council approval. All Grants will require the approval of the Legislative Council and the Mayor prior to acceptance.

Grants Requiring Legislative Council Approval. All Grants will require the approval of the Legislative Council prior to acceptance. If a Grant Proposal requires legislative approval by the Legislative Council or requires application by "an individual authorized by the legislative body", then Council approval is required prior to submission. Program Directors who are uncertain of whether a Grant Proposal requires Legislative Council approval should consult with the Town Attorney's Office for clarification. If Legislative Council approval is required, Program Directors must first obtain the Mayor's written approval to have the Grant Proposal placed on the Legislative Council agenda for a vote. In addition to the Mayor's approval, Program Directors must provide the Town Attorney's Office with the information required to prepare the proper Legislative Council resolution. This information must be provided at least two weeks prior to the desired Council meeting and Program Directors must coordinate with the Town Attorney's Office to ascertain what information is required. Program Directors are expected to have completed their preliminary evaluation of the Grant opportunity at this point and may be required to answer questions at the relevant public hearing. If the Legislative Council approves that Grant opportunity, then Program Directors may complete and submit the Grant Proposal in accordance with Legislative Council's approval.

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If not, then the Town shall not apply for that particular Grant. Reconsideration and resubmission to the Legislative Council is on a case-by-case basis and is within the sole discretion of the Mayor.

Grants Which Do Not Require Legislative Council Approval. If Legislative Council approval is not required for a particular Grant opportunity, then the Program Director may submit a Grant Proposal, but only with the Mayor's written approval.

Grants Which Require a MOU or Subcontract. If a memorandum of understanding or a subcontract is required to be submitted with the Grant Proposal, Program Directors must forward those documents to the Town Attorney for review at least two weeks prior to the Grant application deadline.

Forwarding Approved Grant Proposals. Program Directors must send a copy of all approved and submitted Grant Proposals to the Finance Director's Office. If a Grant Proposal results in an award, a copy of the award documents must be forwarded to the Finance Director's office. Electronic copies are preferable.

c. *Matching Funds*

Grants which require the Town to match award funding with its own money may have substantial economic policy implications. To promptly and properly address any such policy implications, Department-Heads must coordinate with the Finance Director's Office on Grants which require the Town to match award funding in the pre-award phase prior to submitting such a Grant Proposal.

d. *Grants Budgets*

Grants often require the submission of an expenditure budget. Department-Heads must review this portion of the Grant application prior to submission and obtain from the Finance Director's Office personnel projections or any other projections required in preparing an expenditure budget for that Grant Proposal.

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GRANT AND FINANCIAL AWARD POLICY

e. Legal Requirements

If Department-Heads require clarification on the legal requirements for a particular Grant opportunity, they may consult with the Town Attorney.

2. Award Phase Procedures: Notifying the Administration and Establishing a Grant Budget

a. Notification and Acceptance of an Award

Department-Heads must forward notifications of successful Grant Proposals to the Mayor, the Finance Director, the Town Clerk, the Manager of Grants and Capital Projects and the Town Attorney as soon as practicable.

b. Establishing a Grant Budget

Grant activity may not begin without first establishing an approved budget line for Grant activity because such approval represents acceptance of the Grant awards, as well as the conditions for receiving that award. For new, recently awarded Grants, Program Directors must coordinate with the Finance Director, Mayor and the Town Attorney in order to establish a Grant budget line for Legislative Council approval. Thereafter, if a Grant award is to extend beyond the fiscal year, Program Directors must continue to coordinate with the Mayor and Finance Director to ensure that the existing Grant budget line is accounted for in the Town's annual operating budget.

c. Establishment of Accounts

The Department-Heads shall provide the Finance Director's Office with the information needed to establish revenue and expense accounts for the Grant project. This information will include a copy of a summary of the Grant project, a copy of the full Grant project budget, and any other information requested by the Finance Director's Office.

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GRANT AND FINANCIAL AWARD POLICY

d. Purchasing Guidelines

Government purchasing and procurement guidelines apply to the expenditure of Grant funds. The use of Grant funds does not exempt any purchase from normal purchasing requirements. As such, all usual paperwork and bidding requirements apply to the expenditure of Grant funds, as do the usual staff approvals. Program Directors should contact the Finance Director's Office, as well as the Purchasing Agent, for further assistance if they have any questions.

3. Administration/Implementation Phase Procedures: Financial and Budgetary Compliance

a. Monitoring Grant Funds

Department-Heads must internally monitor and document Grant revenues, expenditures and budgetary compliance by preparing an Excel spreadsheet which includes all information relevant to each Grant. They must forward that spreadsheet to the Finance Director's Office for inclusion in the Town's system of records for auditing, reporting and Grant compliance purposes. Only the Town's system of records shall be used for auditing and reporting purposes.

Collaboration between Program Directors and the Finance Director's office is paramount to the successful administration and implementation of a Grant. As a further measure to ensure accurate auditing, reporting and compliance on the Town's behalf, Department-Heads should meet with the Finance Director's Officer on a quarterly basis to update, review and reconcile their information on a given Grant with the Finance Director's Office.

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GRANT AND FINANCIAL AWARD POLICY

b. Fiscal Years

There may be instances where the fiscal year for a Granting agency does not coincide with the Town's fiscal year, which runs from July 1st through June 30th of a given calendar year. In such cases, adjustments to the Town's internal budget accounts, interim financial reports and special handling during the fiscal year's end closing may require adjustment. To that end, Department-Heads must oversee Grant budgets within their department and immediately bring any discrepancies requiring adjustment to the attention of the Finance Director's Office at the time Grant accounts are established.

c. Grants Budgets

Accounting structures for Grants will include the budget that was prepared at the time the Grant application was submitted. Specific Grant terms will dictate whether budget transfers between budgeted line items are permitted. Department-Heads are prohibited from exceeding the total budget authority provided by the Grant.

Department-Heads must notify the Finance Director's Office and confirm the amounts of Grant funds which need to be carried over into next year's fiscal budget due to those funds not being completely exhausted at the end of the current fiscal year ("Carry-forwards"). This notification and confirmation can be done during the Town's normal annual budgeting process. Carry-forwards of Grant funds will be limited to allowable amounts/percentages based on the Grant award agreement and/or the applicable compliance supplement. For example, the current Uniform Guidance Compliance Supplement provides a government-wide framework for Grants management and is an authoritative set of rules and requirements for Federal awards which synthesizes and supersedes guidance from earlier Office of Management and Budget circulars.

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GRANT AND FINANCIAL AWARD POLICY

d. Capital Assets

The Town is responsible for maintaining an inventory of assets purchased with Grant monies, must account for those assets, and must make them physically available for inspection during any audit. To that end, Program Directors must immediately notify the Finance Director of any intention to sell assets purchased with Grant monies. Additionally, Department-Heads must also notify the Finance Director if any such assets are substantially damaged or stolen.

With limited exceptions, proceeds from the sale of assets purchased with Grant funds can only be used for the Grant program applicable to that asset. Department-Heads should review the original Grant documents for specific governing regulations regarding proceeds from the sale of an asset purchased with Grant funding. Program Directors overseeing a particular Grant will coordinate this requirement. All transactions that involve the acquisition or disposal of Grant funded fixed assets must be immediately brought to the attention of the Finance Director.

4. Post-Award Phase Procedures: Closing Out and Record Keeping

a. Audit Workpapers

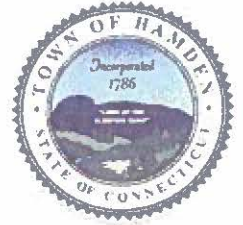
The Town's external auditors will audit all Grants at the end of each fiscal year. Within thirty calendar (30) days following the fiscal year's end, Department-Heads shall provide to the Manager of Grants and Capital Projects information to prepare the required audit documentation for the Grants they have obtained. Program Directors who need clarification on what they should provide to the Manager of Grants and Capital Projects should inquire with the Manager of Grants and Capital Projects well in advance of the end of the fiscal year's end.

b. Record Keeping Requirements

Grant record keeping requirements may vary substantially from one Granting agency to another. Consequently, a clear understanding of these Grant requirements at the beginning of the Grant process is vital.

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GRANT AND FINANCIAL AWARD POLICY

Department-Heads must maintain copies of all Grant draw requests, as well as approved Grant Proposals (including budgets), and provide copies to the Finance Director's Office, preferably in electronic format. Records shall be retained in accordance any applicable grant requirements, to the State Records Retention Act or any other applicable law or for a minimum of two year, whichever is longer.

9.7 RESOURCES, COMPLIANCE AND TOWN POLICIES - GENERAL

When applying for or accepting grant awards, the Town shall obey all applicable federal, state and local laws, regulations, and ordinances. Should the Town's spending of the Grant Funds be inconsistent with applicable laws, provisions of an Agreement, or be otherwise inappropriate, the Town shall have the right to reject such funds.

Funding projects through Grants require adherence to and navigation of both Town and the awarding agency's policies and guidelines. As a result, the question of which policy to follow in the event of a conflict may arise. In instances where the contract or award governing the parties' relationship specifies which policies and procedures take precedence in the event of a conflict, then the contract or award should be followed. If the contract or award is silent, then the general rule is to follow the more stringent requirements. However, remember that in the event of any inconsistency or conflict, applicable law shall supersede Town policies, procedures, and/or guidelines.

Grants must be administered in accordance with applicable federal and state laws, regulations and directives, as well as the Grant's own requirements. Program Directors are always encouraged to contact the Manager of Grants and Capital Projects and the Town Attorney to discuss specific situations as they arise.

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Town Policies and Applicable State/Federal Law. The following, which have been approved by appropriate legislative action, are incorporated by reference into this policy, and are/may be applicable to certain Grants (Program Directors and others involved in the Grant process should familiarize themselves with these):

1. *Town of Hamden Procurement Policy & Procedures* (as amended from time to time).
2. *The Charter and the Code of Ordinances of the Town of Hamden.*
3. *Any applicable federal, state or local law, rule or regulation which preempts or supersedes this policy or occupies the field:* Remember to consult with the Finance Director and/or the Town Attorney for specific situations that may arise.
4. *Uniform Guidance Compliance Supplement* (as amended from time to time).

The Office of Management and Budget Uniform Guidance Compliance Supplement provides the uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities. This guidance applies to any Federal Grants awarded to the Town. This guidance document can be found at:

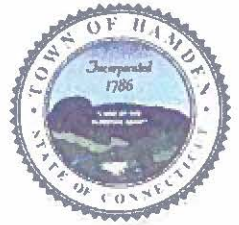
[https://www.ecfr.gov/cgi-bin/text-idx?
tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)
(last visited on January 13, 2023).



GRANT AND FINANCIAL AWARD POLICY

FISCAL STRUCTURE AND POLICY MANUAL

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10.1 OPERATING BUDGET POLICIES

Preparation of the Town's operating budget is guided by the following policies:

- 1.The General Fund Budget (Fund 001) is developed pursuant to the Town Charter, adopted by the Legislative Council and must be balanced each year. Revenues from all sources must equal the sum of budgeted expenditures;
- 2.The Town of Hamden maintains a reasonable level of unassigned fund balance to help mitigate any unforeseen expenditures or revenue shortfalls as well as ensuring that adequate cash flow is available to meet the cost of operations (Section 9 of this Financial Manuel). This also contributes to the Town maintaining a favorable bond rating;
- 3.Requests for expenditure allocations shall be considered in conjunction with measurable performance criteria. Expenditures are approved or rejected on the basis of planned levels of performance;
- 4.General Fund revenues and expenditures are projected on a five-year financial forecast.

OPERATING BUDGET POLICY



FISCAL STRUCTURE AND POLICY MANUAL

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11.1 PROCUREMENT POLICY STATEMENT

Purchasing by the Town shall be governed by Section 8-4(D) of the Town Charter and Sections 36.10 through 36.21 of the Code of Ordinances.

PURCHASING
PROCUREMENT POLICY





12.1 SCOPE

The Town receives revenues from various sources including property tax revenue, departmental revenue, and aid from other governments. These revenues determine the capacity of services the Town is able to provide.

12.2 PURPOSE

To ensure that Town revenues are appropriate, balanced and capable of supporting the desired levels of services.

12.3 REVENUE POLICY STATEMENTS

The Town's revenue programs are administered by the Finance Department according to principles that balance the Town's need for revenue to maintain current operations of the Town and the community's ability to provide the necessary financial resources. The revenue policies that guide the Town are outlined below:

1. The Town will maintain a broad revenue base; that is, diversified revenue sources will be established and maintained in order to distribute the revenue responsibility equitably and protect the Town from short-term fluctuations in any one revenue source.
2. In order to fulfill funding needs without excessive dependence on property taxes, the Town will attempt to enlarge the revenue base by seeking new revenue sources. Efforts will be made to work individually, as well as with statewide groups, to encourage the State of Connecticut to adopt legislation that will enhance local government revenues.
3. The Town will implement user fees in all areas where feasible and productive, as well as, set fees at levels related to the costs of providing the services. User fees will be reviewed annually as part of the budget process and will be adjusted accordingly to maintain or move incrementally closer to full coverage.

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As deemed appropriate, the Town will establish self-supporting enterprise funds where anticipated revenues will offset or exceed projected expenses.

The Town will maintain effective collection systems and implement aggressive enforcement strategies in order to maximize revenues from available sources.

At a future date, the Town seeks to establish a Special Revenue Fund.

REVENUE POLICY





13.1 SCOPE

The Town will provide reasonable approved reimbursement to employees who must travel to conduct Town business when deemed necessary and/or appropriate. When an employee travels on approved Town business, only actual, necessary and reasonable business expenses will be subject for reimbursement.

13.2 PURPOSE

To establish a policy governing travel authorization and reimbursement procedures for all Town employees and elected officials who travel for official Town business, approved conferences, workshops and/or seminars, and to establish guidelines for reimbursement of reasonable and justifiable expenses after the submission of appropriate documentation.

13.3 RESPONSIBILITY

The Finance Director is responsible for ensuring departmental compliance with this policy. It shall be the responsibility of all Town personnel to comply with these provisions.

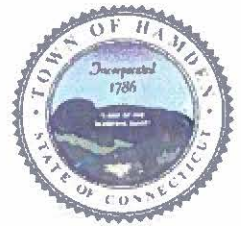
13.4 PREAUTHORIZATION

Approval authority:

1. Department heads shall act as the authorizing party for travel authorizations submitted by their respective department staff.
2. The Finance Director shall act as the authorizing party for travel authorizations submitted by any department head.
3. The Mayor shall serve as the authorizing party for the Finance Director.
4. All travel is subject to pre-approval by the authorizing party, except for the travel of elected officials.

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5. Prior to approving a travel request, the authorizing party is responsible for determining that there are sufficient funds within the department's budget to reimburse all expected costs of the travel. For reimbursement of travel and meetings, the employee must document and provide to the Finance Director, in writing or email, an estimate of the costs associated with the travel, along with all relevant documentation to establish costs.

13.5 TRAVEL

Travel arrangements that include air, lodging and or/car rental should be made as far in advance as possible, prior to the travel, to ensure the most economical and desirable arrangements. Unless otherwise stated, itemized receipts are required for all travel related expenses.

Transportation. Modes of transportation selected by the traveling employee shall be the most economically feasible, taking into consideration the value of time. When traveling overnight, a reimbursement shall be provided for travel expenses such as public transportation, ride hailing apps, short- or long-term parking, taxi, etc.

1. Airfare. The Town will pay the cost of the most economical class airfare. Costs associated with frequent flyer memberships, passenger screening programs, or other such costs where the benefit is strictly for the traveler will not be reimbursed. A valid receipt and passenger itinerary must be provided to the Finance Director.

2. Rental Car. Expenses associated with rental cars, such as fuel and the rental car itself will be paid at cost based on valid receipts. Collision and personal accident insurance offered by the rental company must be purchased by the employee, and will be reimbursed as a regular travel expense.

3. Personal Vehicle. The use of a personal vehicle for overnight travel will only be reimbursed if less expensive than alternate modes of transportation. Local travel is defined as a business-related event(s) outside of the office and within a sixty (60) mile radius of the employee's workplace and/or travel that does not require overnight stay.

FISCAL STRUCTURE AND POLICY MANUAL

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TRAVEL POLICY

4.Mileage. Miles traveled in a personally owned vehicle shall be reimbursed at a rate consistent with Federal IRS approved highway mileage guidelines. Mileage shall be calculated using the employee's place of work or employee's residence as the starting point to the intended destination. The employee's commute between home and primary job is not subject to reimbursement and will be deducted from total miles. For employees traveling to multiple locations for business purposes throughout the day, their normal commute mileage must be subtracted from the total mileage for the day to determine the reimbursable amount. If the normal commute mileage calculated is more than the actual business trip mileage no reimbursement should be requested. Gas purchases and normal wear and tear expenses associated with an employee's personal vehicle shall not be subject to reimbursement by the City, as they are already included in the IRS rate.

5.Tolls/Parking. Tolls and parking charges will be reimbursed. Receipts or proof of payment shall be required.

Lodging. Employees shall use the Federal per diem rate for lodging by location (excludes taxes and fees) as guidance for lodging rates and shall not exceed the rate provided. Per diem rates are available at www.gsa.gov. The employee shall be responsible for any amount exceeding the established Federal GSA lodging rate by location unless the reason for the variance is approved by the Finance Director in writing. Employees shall seek non-profit or corporate rates when making reservations. If a GSA rate is not available for the exact location, employees should use the location closest to their destination. Room service and entertainment charges are non-reimbursable expenses. For lodging outside of the State of Connecticut, state and local taxes will be reimbursed to the employee if charged.

Meals/Incidentals. Expenses associated with meals (breakfast, lunch and dinner) and incidentals (snacks and tips) for overnight travel shall be administered on a per diem basis by the Town. Per diem amounts are derived by the GSA. Employees shall use the meal breakdown guidance provided by GSA based on location.

FISCAL STRUCTURE AND POLICY MANUAL

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Per diem rates shall be reduced when breakfast, lunch, or dinners are provided to the employee during their travel. Conference materials are required to attest to meals provided. For reimbursement of all incidentals up to \$5.00 per day receipts are not required. The first and last calendar day of travel is calculated at 75 percent of the per diem rates.

13.6 POST TRAVEL REQUIREMENTS

For reimbursement, employees must submit all relevant paperwork, receipts or other substantiating documents to the Town within 30 days of travel.

In the event that any money is inadvertently reimbursed for expenses incurred for activities falling outside the scope of this Travel Policy, it will be considered taxable income to the employee. The Town will report these funds on the employee's W2 unless repaid to the Town within 30 days.

13.7 FALSE REPORTING

Intentionally falsifying the reporting of travel costs and any reimbursement request to the benefit of the employee will result in disciplinary action up to and including termination.



FISCAL STRUCTURE AND POLICY MANUAL

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APPENDIX A GLOSSARY

DEFINITIONS

Account Number. A line-item code defining an appropriation.

Accounts Payable. A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government.

Accounts Receivable. An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government.

Accrual Accounting. A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they occur.

Ad Valorem Taxes. Commonly referred to as property taxes, are levied on both real and personal property according to the property's valuation and the tax rate.

Amortization. The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual Budget. A budget applicable to a single fiscal year.

Appropriation. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets. Resources owned or held by a government which have monetary value.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



APPENDIX A GLOSSARY

Balanced Budget. A budget in which planned revenues available equals planned expenditures.

Basis of Accounting. A system used by an individual government to determine when revenues have been realized and when expenditures have been incurred. The Town uses the modified accrual method.

Basis of Budgeting. A system used by an individual government to determine when budgetary revenues have been realized and when budgetary expenditures have been incurred. The Town uses the modified accrual method.

Bond. A written promise to pay a specified sum of money, called the par value or principal, at a specified date or dates in the future, together with periodic interest at a specified rate.

Bonded Debt. That portion of indebtedness represented by outstanding bonds.

Budget. A service plan for a given period embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

Budget Amendment. A revision of the adopted budget that, when approved, replaces the original provision and increases or decreases the budget appropriation.

Budget Calendar. The schedule of key dates that a government follows in preparation and adoption of the budget.

Budget Ordinance. The governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

Budget Period. The period for which a budget is proposed or a budget ordinance is adopted. Normally coincides with the fiscal year.

FISCAL STRUCTURE AND POLICY MANUAL

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APPENDIX A GLOSSARY

Budget Transfer. A procedure utilized by Town Departments to revise budget appropriations within the departmental operating budget accounts. Transfers monies from one account to another and does not increase or decrease the overall budget appropriation for the department.

Budgetary Control. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Assets. Assets of significant value and having a useful life of several years.

Capital Outlay. Expenditures for the acquisition of capital assets.

Capital Project. A project that results in the purchase or construction of capital assets. Capital projects may encompass the purchase of land, construction of a building or facility, or purchase of a major piece of equipment.

Capital Improvements Fund. A fund established to account for the receipt and expenditures of money from major capital projects.

Chart of Accounts. A numbering system that assigns a unique number to each type of transaction and to each budgetary unit in the organization.

Comprehensive Annual Financial Report (CAFR). The report that summarizes financial data for the previous fiscal year in a standardized format.

Debt. An obligation resulting from the borrowing of money or from the purchase of goods and services over a period of time. Debts of government include bonds, time warrants, notes, and floating debts.

- *General Obligation Debt* is secured by the pledge of the issuer's full faith, credit, and taxing power.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



APPENDIX A GLOSSARY

- *Revenue Debt* is a bond, debt, or obligation for which principal and interest are payable exclusively from designated revenues of a government enterprise or borrower. This term can refer more broadly to any state or local government debt that is not a general obligation.

Debt Limit. The maximum amounts of gross or net debt that is legally outstanding debt.

Debt Service. Payment of principal and interest to bondholders, lenders or creditors on outstanding debt.

Debt Service Fund. A fund that is established to account for the accumulation of resources for the payment of long-term obligations.

Deficit. The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Depreciation. Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Enterprise Fund. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis be financed primarily through user charges. Services accounted for in enterprise funds are tangible, and it is possible to determine the extent to which they benefit individual service consumers.

Expenditures. Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Expenses. Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL STRUCTURE AND POLICY MANUAL

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APPENDIX A GLOSSARY

Fiduciary Fund. Those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

Financial Indicators. Comparison of planned vs. actual expenditures, cost, obligations, receipts, allocations or losses.

Fiscal Year (FY). The accounting period for which an organization's budget is termed the fiscal year. In the Town, the fiscal year runs from July 1 to June 30 of the following year.

Fixed Assets. A financial resource that is tangible in nature, has a useful life of more than one year, is not a repair part or supply item and has a value equal to, or greater than, the capitalization threshold of \$5,000.

FTE. Full-time equivalent-in reference to personnel.

Fund. A fund is an independent financial and accounting entity. It has a balanced set of accounts and records, cash and other resources together with all related liabilities and residual equities or balances which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities with the financial records of a government, there need not be physical segregation of assets.

Fund Accounts. All accounts necessary to set forth the financial position and results of operations of a fund.

Fund Balance. The difference between assets and liabilities on the balance sheet.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



APPENDIX A GLOSSARY

General Fund. This fund accounts for the revenues and activities not required by law or administrative decision to be accounted for in a special fund. Ordinarily, the General Fund has a great variety of revenues and is used to finance many more activities than any other fund. The General Fund provides general-purpose governmental services.

General Obligation (GO) Bonds. Bonds that are secured by the issuer's full faith and credit pledge. Most GO bonds are backed by the issuer's ability to levy an ad valorem tax in an amount sufficient to meet debt service requirements.

General Revenue. The revenue of a government other than those derived from and retained in an enterprise. If a portion of the net income in a Proprietary or Enterprise Fund is contributed to another non-enterprise fund, such as the General Fund, the amount transferred constitutes general revenue to the government.

Generally Accepted Accounting Principles (GAAP). Uniform minimum, standards used by state and local governments for financial accounting, recording and reporting, encompassing the conventions, rules and procedures that define accepted accounting principles; established by the Governmental Accounting Standards Board (GASB).

GML. General Municipal Law.

Governmental Accounting Standards Board (GASB). The body that sets accounting standards specifically for governmental entities at the state and local level.

Governmental Finance Officers Association (GFOA). Professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



APPENDIX A GLOSSARY

Grants. A financial gift, donation or award that is made from a funding source, usually a governmental entity, to the Town for the acquisition of goods, services or land. The Grant award agreement defines the Town's responsibilities and duties to be exchanged for the Grant. Grants are often earmarked for a specific purpose of program.

Internal Service Funds. A fund used to account for the financing of goods or services provided by one department to other departments within the Town on a cost-reimbursement basis.

Investments. Securities and real estate held for production of revenue in the form of interest, dividend, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Levy. To impose taxes, special assessments or service charges for the support of governmental activities.

Line-Item Budget. A budget format in which departmental outlays are grouped according to the items that will be purchased, with one item or group of items on each line.

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance.

Materials and Supplies. Items of expense in the Operating Budget which, after use, are consumed or show a material change in their physical condition, and which are generally of limited value and rapidly depreciate. Examples: office supplies, diesel/gasoline.

Major Fund. Funds with revenues, expenditures, assets or liabilities that make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds. The general fund is always considered a major fund.

Mission. The reason or purpose for the organizational unit's existence.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



APPENDIX A GLOSSARY

Net Income. Enterprise Fund in excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating transfers-out.

Non-Major Fund. A fund in which the revenues, expenditures, assets or liabilities do not make up at least 10 percent of the total for the fund category or type and at least five percent of the aggregate amount of all governmental and enterprise funds.

Objectives. The specified end result expected and can include the time at which it will be achieved.

Operating Expenses. Enterprise Fund expenses that are directly related to the fund's primary service activities.

Operating Income. The excess of Enterprise Fund operating revenues over operating expenses.

Operating Revenues. Enterprise Fund revenues that are directly related to the fund's primary service activities. They consist of user charges for services.

Ordinance. A formal legislative enactment by the Legislative Council having the full force and effect of the law.

Personal Services. Items of expenses in the operating budget for salaries and wages and for incidental fringe benefit costs associated with Town full-time and part-time employment.

Proprietary Fund. Used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector (enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities where net income and capital maintenance are measured – are accounted for through proprietary funds.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



APPENDIX A GLOSSARY

Property Tax Levy. The total amount of property tax to be assessed on taxpayers, regardless of whether actually collected.

Property Tax Rate. The rate used to determine the property tax bill of individual taxpayers. The rate is expressed as a dollar amount to be charged for each \$1,000 of assessed property value.

Revenues. Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

Taxes. Compulsory charges levied by a government for the purpose of financing services performed for a common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.

User Fees. The payment of a charge for direct receipt of a public service by a party benefiting from that service.

FISCAL STRUCTURE AND POLICY MANUAL

HAMDEN, CT



ACRONYMS

Acronym	Meaning
ARC	Annual Required Contribution
AICPA	Institute of Certified Public Accountants
CIP	Capital Improvement Program
FASB	Financial Accounting Standards Board
FY	Fiscal Year
GAAP	Generally accepted accounting principles
GAAS	Generally accepted auditing standards
GAGAS	Generally accepted government auditing standards
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation (when referring to municipal bonds)
OPEB	Other Post-Employment Benefits
SAS	Statement on Auditing Standards

APPENDIX A GLOSSARY

Town of Hamden, Connecticut

Debt Service & Bond Rating Overview



HAMDEN
CONNECTICUT

March 11, 2026

Barry Bernabe, Debt Advisor



PHOENIX
ADVISORS

Ratings as of March 2026

Current Ratings

S&P: A- with positive outlook
 Fitch: A- with positive outlook
 Moody's: Baa2 with positive outlook

Most Recent Rating Action

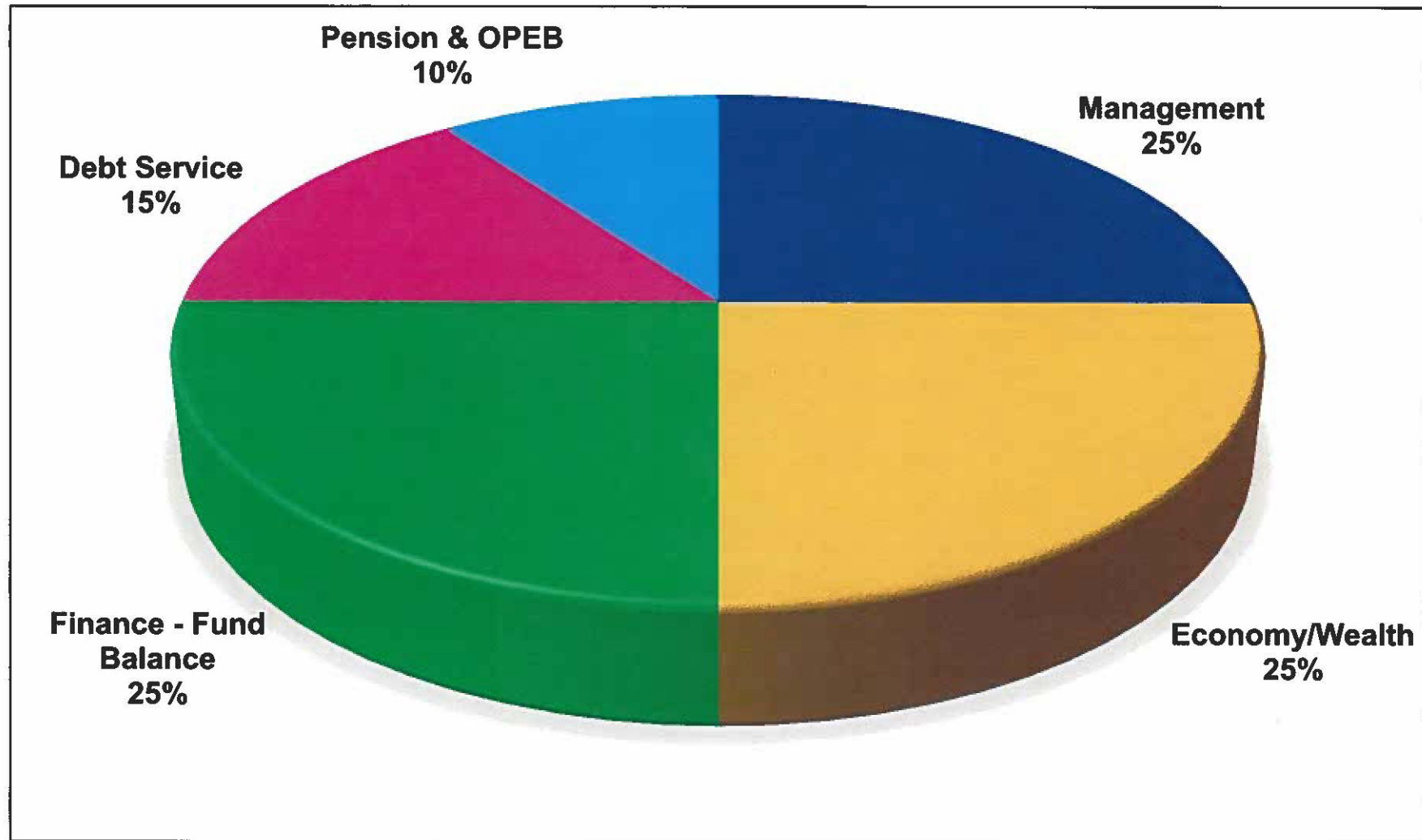
single notch upgrade in July 2024
 double notch upgrade in May 2024
 single notch upgrade in May 2024

	Standard & Poor's	Fitch Ratings	Moody's
	AAA	AAA	Aaa
	AA+	AA+	Aa1
	AA	AA	Aa2
	AA-	AA-	Aa3
	A+	A+	A1
	A	A	A2
	A-	A-	A3
	BBB+	BBB+	Baa1
	BBB	BBB	Baa2
Investment grade	BBB-	BBB-	Baa3
Below investment grade	BB+	BB+	Ba1
	BB	BB	Ba2
	BB-	BB-	Ba3
	B+	B+	B1
	B	B	B2
	B-	B-	B3
	CCC	CCC	Caa1

Major Rating Assessment Categories

- 1) Management Practices – 25%
 - Fiscal Discipline and Ability to Plan, Monitor and Manage Government Finances
- 2) Economy & Demographics – 25%
 - Unemployment Rate, Housing Values
- 3) Financial Performance – 25%
 - Fund Balance Levels & Budgetary Discipline
- 4) Debt Management – 15%
 - Debt % of Budget, Debt % of Grand List
- 5) Long-term Liabilities – 10%
 - Pension & OPEB (Retirement Health Care)

Bond Rating Criteria Percentages



Budget Discipline – “Structurally Balanced Budgets”

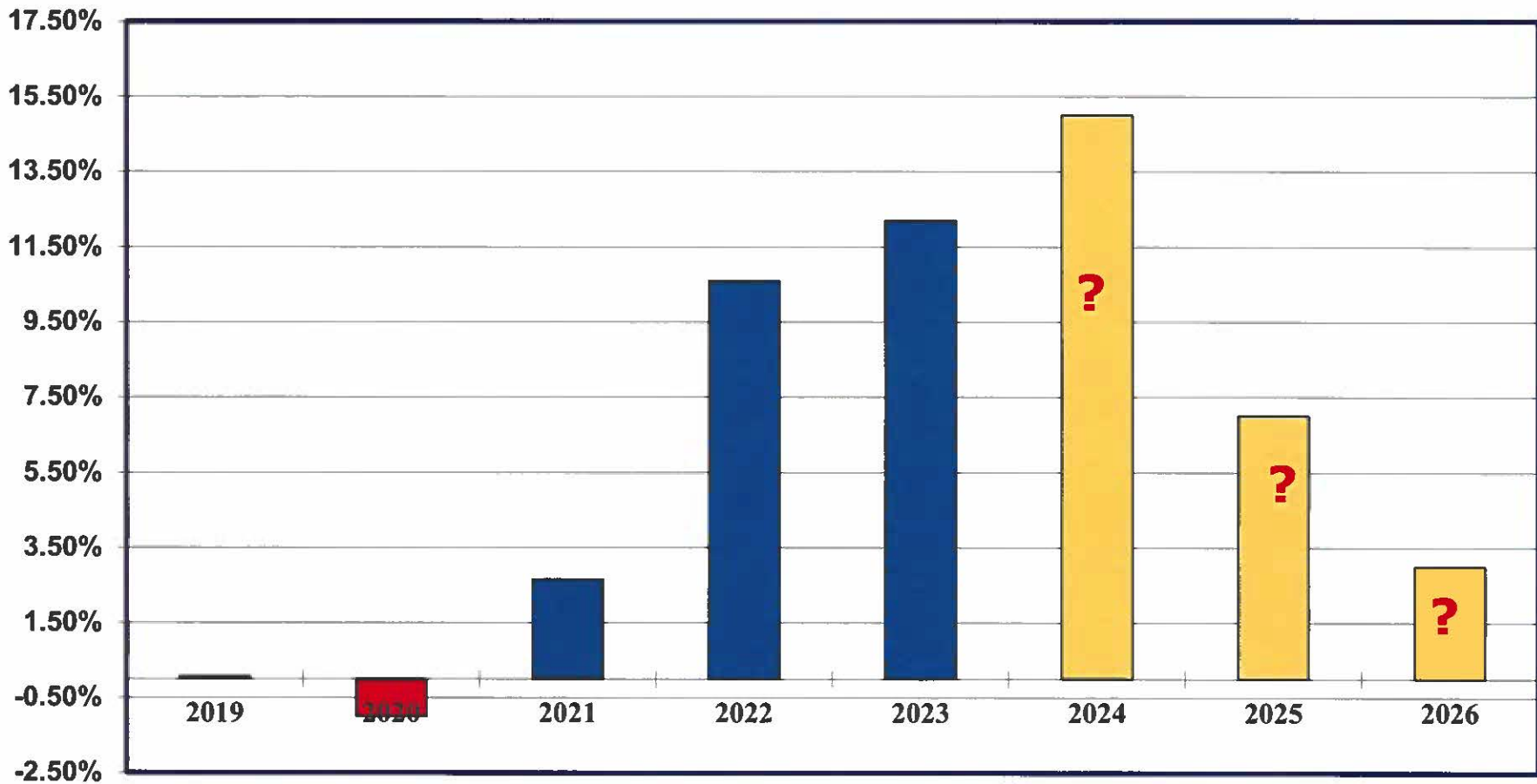
TOWN OF HAMDEN, CONNECTICUT

EXHIBIT F

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	\$ 236,461,615	236,461,615	228,715,245	(7,746,370)
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	\$ 236,461,615	236,461,615	233,722,717	(2,738,898)
Revenues over (under) expenditures	\$ -	-	(5,007,472)	(5,007,472)
Revenues over expenditures and other financing sources (uses)	\$ -	-	(5,007,472)	(5,007,472)

Undesignated Fund Balance as a % of Budget



Ten Year U.S. Treasury Yield - January 1970 to March 2026 (56 Years)



Existing Debt Service – June 30, 2025

Fiscal Year	EXISTING BONDED DEBT SERVICE			Annual Change in Debt Service
	Principal	Interest	Total	
			Debt Service	
2026	16,920,000	13,861,205	30,781,205	
2027	18,955,000	12,416,106	31,371,106	589,901
2028	20,445,000	11,517,898	31,962,898	591,792
2029	20,915,000	10,574,277	31,489,277	(473,620)
2030	21,950,000	9,581,193	31,531,193	41,916
2031	23,005,000	8,491,448	31,496,448	(34,745)
2032	24,055,000	7,410,939	31,465,939	(30,509)
2033	25,310,000	6,272,867	31,582,867	116,929
2034	18,880,000	5,165,223	24,045,223	(7,537,644)
2035	10,830,000	4,421,233	15,251,233	(8,793,990)
2036	10,165,000	3,895,279	14,060,279	(1,190,954)
2037	9,595,000	3,399,241	12,994,241	(1,066,037)
2038	8,500,000	2,943,739	11,443,739	(1,550,503)
2039	8,270,000	2,521,985	10,791,985	(651,754)
2040	8,025,000	2,115,725	10,140,725	(651,260)
2041	7,030,000	1,736,515	8,766,515	(1,374,210)
2042	7,365,000	1,366,570	8,731,570	(34,945)
2043	7,425,000	985,900	8,410,900	(320,670)
2044	7,440,000	601,120	8,041,120	(369,780)
2045	7,840,000	203,840	8,043,840	2,720
	282,920,000	109,482,302	392,402,302	

Existing Debt Service – By Bond Issue (part 1)

Fiscal Year	\$125,000,000 Pension Bonds 2015 Bonds TAXABLE		\$15,545,000 Ref Bonds 2015 Bonds		\$13,205,000 2017A Bonds - REF		\$11,510,000 2017B NM Bonds		\$11,400,000 2018 NM Bonds		\$10,605,000 2018 Ref Series A		\$33,660,000 2018 Ref Series B (Taxable)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	3,010,000	5,035,949	610,000	98,244	2,725,000	444,625	575,000	377,344	600,000	486,000	-	530,250	2,355,000	1,196,408
2027	3,155,000	4,888,636	610,000	73,081	4,835,000	255,625	575,000	347,156	600,000	450,000	-	530,250	6,115,000	1,032,648
2028	3,315,000	4,729,279	605,000	52,959	2,695,000	67,375	575,000	316,969	600,000	414,000	-	530,250	6,890,000	777,530
2029	3,480,000	4,561,919	600,000	32,250	-	-	575,000	286,781	600,000	378,000	-	530,250	8,265,000	474,493
2030	3,655,000	4,386,184	600,000	10,875	-	-	575,000	256,594	600,000	342,000	1,525,000	492,125	7,545,000	153,956
2031	3,840,000	4,201,582	-	-	-	-	575,000	226,406	600,000	306,000	9,080,000	227,000	-	-
2032	4,035,000	4,007,540	-	-	-	-	575,000	196,219	600,000	270,000	-	-	-	-
2033	4,240,000	3,803,561	-	-	-	-	575,000	166,031	600,000	234,000	-	-	-	-
2034	4,455,000	3,589,229	-	-	-	-	575,000	135,844	600,000	198,000	-	-	-	-
2035	4,680,000	3,364,052	-	-	-	-	575,000	105,656	600,000	162,000	-	-	-	-
2036	4,915,000	3,127,535	-	-	-	-	575,000	75,469	600,000	126,000	-	-	-	-
2037	5,170,000	2,871,960	-	-	-	-	575,000	45,281	600,000	90,000	-	-	-	-
2038	5,445,000	2,595,970	-	-	-	-	575,000	15,094	600,000	54,000	-	-	-	-
2039	5,740,000	2,305,160	-	-	-	-	-	-	600,000	18,000	-	-	-	-
2040	6,045,000	1,998,750	-	-	-	-	-	-	-	-	-	-	-	-
2041	6,365,000	1,676,090	-	-	-	-	-	-	-	-	-	-	-	-
2042	6,705,000	1,336,270	-	-	-	-	-	-	-	-	-	-	-	-
2043	7,065,000	978,250	-	-	-	-	-	-	-	-	-	-	-	-
2044	7,440,000	601,120	-	-	-	-	-	-	-	-	-	-	-	-
2045	7,840,000	203,840	-	-	-	-	-	-	-	-	-	-	-	-
	100,595,000	60,262,875	3,025,000	267,409	10,255,000	767,625	7,475,000	2,550,844	8,400,000	3,528,000	10,605,000	2,840,125	31,170,000	3,635,034

Existing Debt Service – By Bond Issue (part 2)

\$21,290,000 2020 Series A		\$9,145,000 2020 Ref Series B (Taxable)		\$19,320,000 2021 Issue		2022 Issue		2023 Issue		2024 Refunding		EXISTING BONDED DEBT SERVICE		
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total Debt Service
680,000	905,600	-	256,060	2,010,000	660,800	-	485,500	365,000	1,611,675	3,990,000	1,772,750	16,920,000	13,861,205	30,781,205
710,000	870,850	-	256,060	305,000	614,500	-	485,500	735,000	1,584,175	1,315,000	1,027,625	18,955,000	12,416,106	31,371,106
750,000	834,350	-	256,060	2,010,000	568,200	-	485,500	365,000	1,556,675	2,640,000	928,750	20,445,000	11,517,898	31,962,898
785,000	795,975	-	256,060	2,010,000	477,750	-	485,500	1,940,000	1,499,050	2,660,000	796,250	20,915,000	10,574,277	31,489,277
830,000	755,600	-	256,060	2,020,000	377,000	-	485,500	1,925,000	1,402,425	2,675,000	662,875	21,950,000	9,581,193	31,531,193
2,280,000	677,850	-	256,060	2,030,000	275,750	-	485,500	1,905,000	1,306,675	2,695,000	528,625	23,005,000	8,491,448	31,496,448
3,055,000	544,475	9,145,000	128,030	2,040,000	174,000	-	485,500	3,225,000	1,178,425	1,380,000	426,750	24,055,000	7,410,939	31,465,939
2,200,000	413,100	-	-	300,000	115,500	9,710,000	242,750	6,305,000	940,175	1,380,000	357,750	25,310,000	6,272,867	31,582,867
1,010,000	332,850	-	-	300,000	102,000	-	-	10,565,000	518,425	1,375,000	288,875	18,880,000	5,165,223	24,045,223
1,065,000	280,975	-	-	300,000	90,000	-	-	2,230,000	198,550	1,380,000	220,000	10,830,000	4,421,233	15,251,233
1,115,000	226,475	-	-	300,000	78,000	-	-	365,000	133,675	2,295,000	128,125	10,165,000	3,895,279	14,060,279
1,170,000	175,200	-	-	300,000	66,000	-	-	365,000	115,425	1,415,000	35,375	9,595,000	3,399,241	12,994,241
1,215,000	127,500	-	-	300,000	54,000	-	-	365,000	97,175	-	-	8,500,000	2,943,739	11,443,739
1,265,000	77,900	-	-	300,000	42,000	-	-	365,000	78,925	-	-	8,270,000	2,521,985	10,791,985
1,315,000	26,300	-	-	300,000	30,000	-	-	365,000	60,675	-	-	8,025,000	2,115,725	10,140,725
-	-	-	-	300,000	18,000	-	-	365,000	42,425	-	-	7,030,000	1,736,515	8,766,515
-	-	-	-	300,000	6,000	-	-	360,000	24,300	-	-	7,365,000	1,366,570	8,731,570
-	-	-	-	-	-	-	-	360,000	7,650	-	-	7,425,000	985,900	8,410,900
-	-	-	-	-	-	-	-	-	-	-	-	7,440,000	601,120	8,041,120
-	-	-	-	-	-	-	-	-	-	-	-	7,840,000	203,840	8,043,840
19,445,000	7,045,000	9,145,000	1,664,390	15,425,000	3,749,500	9,710,000	3,641,250	32,470,000	12,356,500	25,200,000	7,173,750	282,920,000	109,482,302	392,402,302

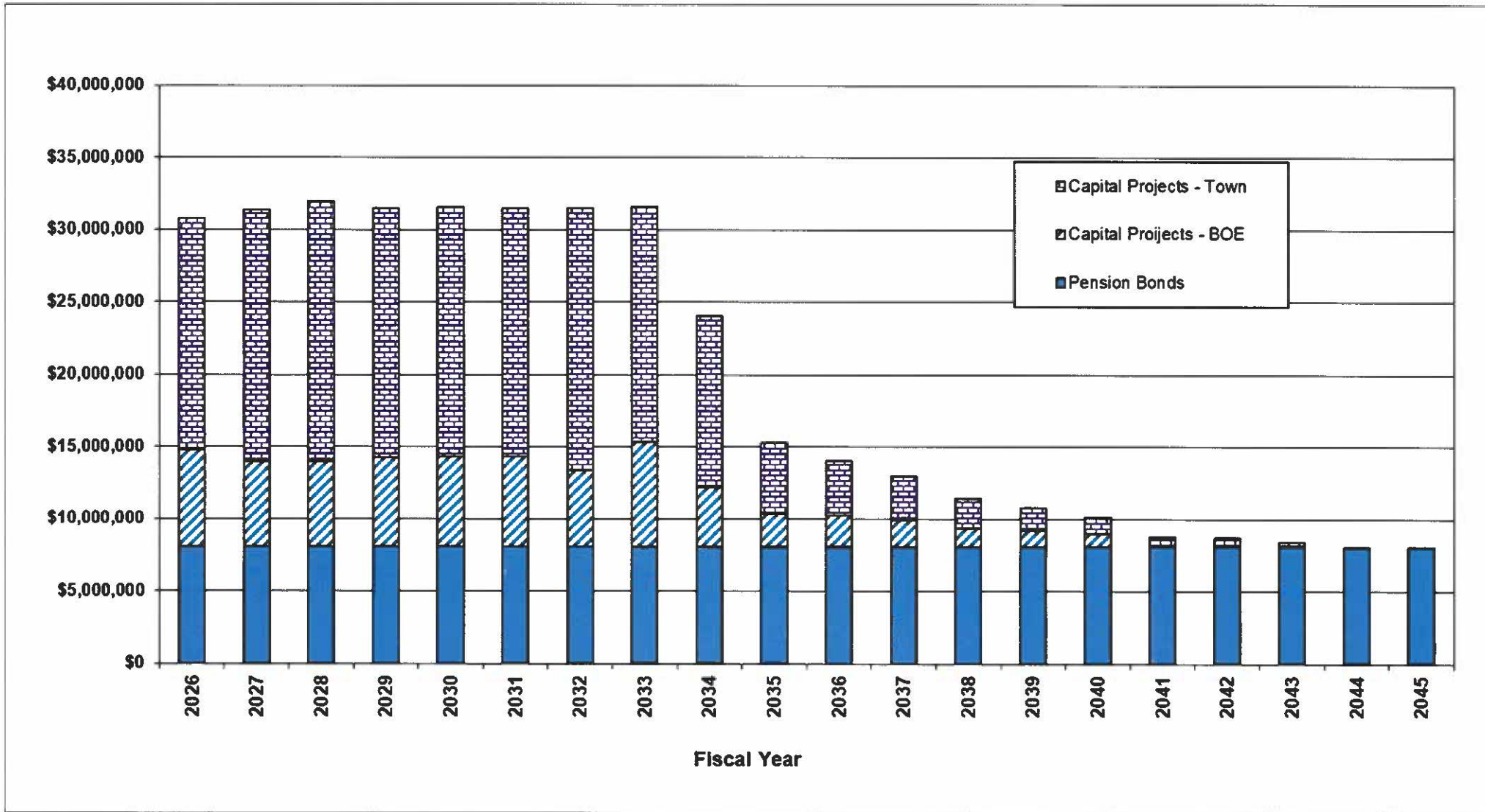
Listing of Each Bond Issue – What is Included in Each Issue?

<u>Dated Date</u>	<u>Purpose</u>	<u>Interest Rate %</u>	<u>Original Issue Amount</u>	<u>Original Project Amount</u>	<u>Year of Maturity</u>
	<u>2015 Pension Bonds</u>		\$ 125,000,000		
03/10/15	2015 Pension Bonds	4.00 - 5.20		\$ 125,000,000	2045
	<u>2015 Refunding</u>		\$ 15,545,000		
06/17/15	General Purpose Refunding	2.00 - 5.00		\$ 11,000,000	2030
06/17/15	Schools Refunding	2.00 - 5.00		\$ 4,545,000	2030
	<u>2017 Refunding</u>		\$ 13,205,000		
08/01/17	General Purpose Refunding	3.00 - 5.00		\$ 11,887,000	2028
08/01/17	Schools Refunding	3.00 - 5.00		\$ 1,318,000	2028
	<u>2017 Bond Issue</u>		\$ 11,510,000		
08/24/17	CIP FY 2016-2017 - GP	4.00 - 5.25		\$ 8,300,000	2038
08/24/17	CIP FY 2016-2017 - School	4.00 - 5.25		\$ 3,210,000	2038
	<u>2018 Bond Issue</u>		\$ 11,400,000		
06/27/18	CIP FY 2016-2017 - GP	6.00		\$ 5,040,000	2039
06/27/18	CIP FY 2016-2017 - School	6.00		\$ 2,860,000	2039
06/27/18	Sidewalks, Roads, Parking Lots	6.00		\$ 3,500,000	2039
	<u>2018 Refunding</u>		\$ 10,605,000		
07/26/18	Series A - General Purpose Refunding	5.00		\$ 7,425,000	2031
07/26/18	Series A - Schools Refunding	5.00		\$ 3,180,000	2031
	<u>2018 Refunding</u>		\$ 33,660,000		
07/26/18	Series B - GP Refunding - Taxable	3.613 - 5.00		\$ 23,565,000	2030
07/26/18	Series B - Schools Refunding - Taxable	3.613 - 5.00		\$ 10,095,000	2030
	<u>2020 Bond Issue</u>		\$ 16,500,000		
08/05/20	Skiff Street Bridge	4.00 - 5.00		\$ 3,750,000	2040
08/05/20	Roads & Sidewalks	4.00 - 5.00		\$ 2,125,000	2040
08/05/20	Alice Peck School	4.00 - 5.00		\$ 2,540,000	2040
08/05/20	3Rs School Projects	4.00 - 5.00		\$ 5,985,000	2040
08/05/20	High School Gym & Pool	4.00 - 5.00		\$ 2,100,000	2040
	<u>2020 Refunding</u>		\$ 4,790,000		
08/05/20	Series A - General Purpose Refunding	5.00		\$ 3,730,000	2033
08/05/20	Series A - Schools Refunding	5.00		\$ 1,060,000	2033
	<u>2020 Taxable Refunding</u>		\$ 9,145,000		
08/05/20	Series B - GP Refunding - Taxable	2.80		\$ 7,650,000	2032
08/05/20	Series B - Schools Refunding - Taxable	2.80		\$ 1,495,000	2032
	<u>2021 Bond Issue & Refunding</u>		\$ 19,320,000		
08/31/21	Roads & Sidewalks	3.00 - 5.00		\$ 2,125,000	2042
08/31/21	3Rs School Projects	3.00 - 5.00		\$ 3,915,000	2042
08/31/21	GP Refunding Portion	3.00 - 5.00		\$ 11,285,000	2031
08/31/21	School Refunding Portion	3.00 - 5.00		\$ 1,995,000	2031
	<u>2022 Refunding</u>		\$ 9,710,000		
07/14/22	General Purpose Refunding	5.00		\$ 6,160,000	2033
07/14/22	Schools Refunding	5.00		\$ 3,550,000	2033
	<u>2023 Refunding</u>		\$ 26,490,000		
06/27/23	General Purpose Refunding	4.25 - 5.00		\$ 21,092,000	2035
06/27/23	Schools Refunding	4.25 - 5.00		\$ 5,398,000	2035
	<u>2023 Bond Issue</u>		\$ 6,925,000		
06/27/23	Various Public Improvement	4.25 - 5.00		\$ 6,925,000	2043
	<u>2024 Refunding</u>		\$ 25,200,000		
08/20/24	General Purpose Refunding	5.00		\$ 17,800,000	2037
08/20/24	Schools Refunding	5.00		\$ 7,400,000	2037
	Original Amount Bonded		\$ 339,005,000	\$ 339,005,000	

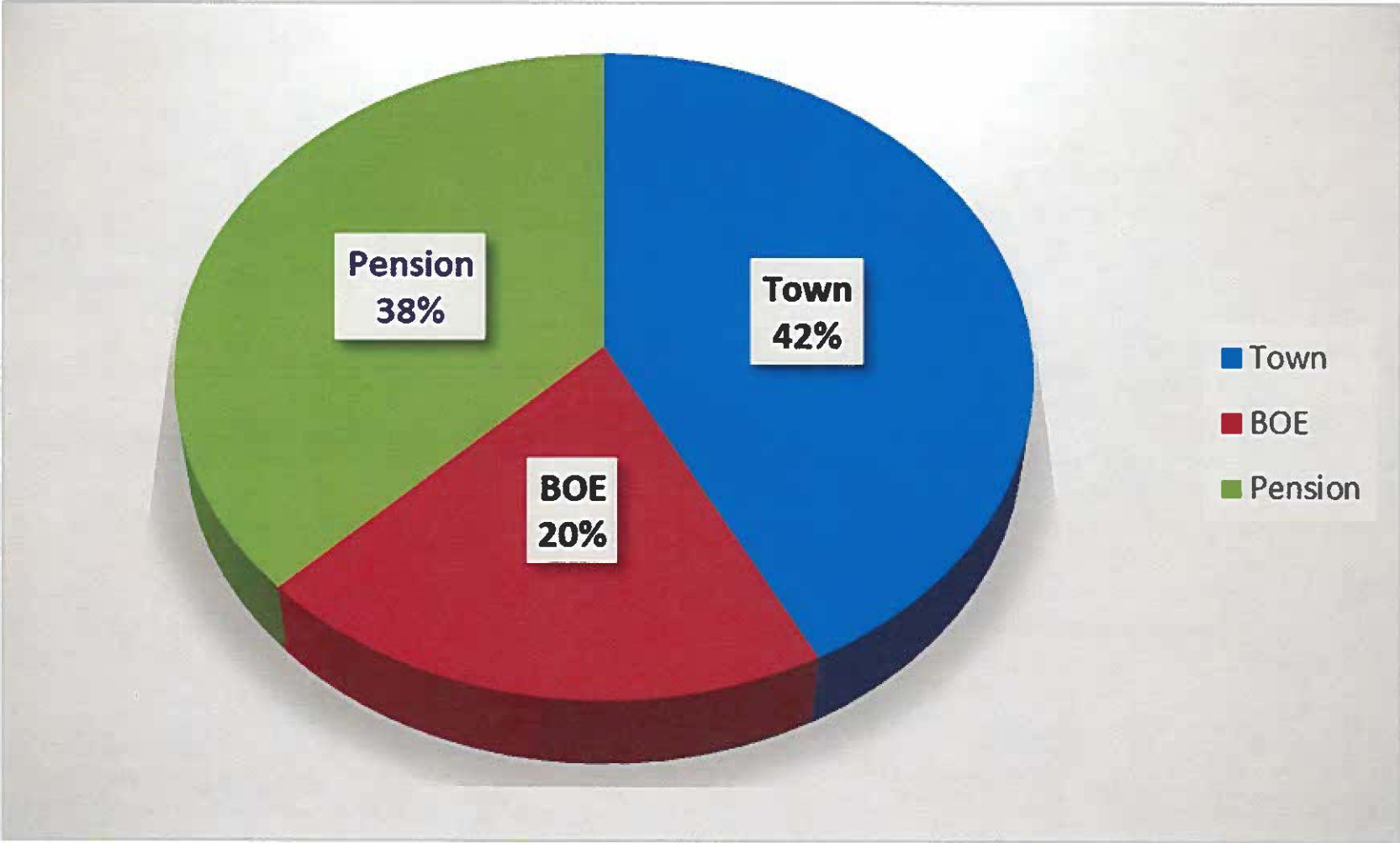
Debt Breakout By Purpose

Fiscal Year	Capital Debt Service			Pension Bonds			Total Bonded Debt Service		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2026	13,910,000	8,825,255	22,735,255	3,010,000	5,035,949	8,045,949	16,920,000	13,861,205	30,781,205
2027	15,800,000	7,527,471	23,327,471	3,155,000	4,888,636	8,043,636	18,955,000	12,416,106	31,371,106
2028	17,130,000	6,788,618	23,918,618	3,315,000	4,729,279	8,044,279	20,445,000	11,517,898	31,962,898
2029	17,435,000	6,012,359	23,447,359	3,480,000	4,561,919	8,041,919	20,915,000	10,574,277	31,489,277
2030	18,295,000	5,195,009	23,490,009	3,655,000	4,386,184	8,041,184	21,950,000	9,581,193	31,531,193
2031	19,165,000	4,289,866	23,454,866	3,840,000	4,201,582	8,041,582	23,005,000	8,491,448	31,496,448
2032	20,020,000	3,403,399	23,423,399	4,035,000	4,007,540	8,042,540	24,055,000	7,410,939	31,465,939
2033	21,070,000	2,469,306	23,539,306	4,240,000	3,803,561	8,043,561	25,310,000	6,272,867	31,582,867
2034	14,425,000	1,575,994	16,000,994	4,455,000	3,589,229	8,044,229	18,880,000	5,165,223	24,045,223
2035	6,150,000	1,057,181	7,207,181	4,680,000	3,364,052	8,044,052	10,830,000	4,421,233	15,251,233
2036	5,250,000	767,744	6,017,744	4,915,000	3,127,535	8,042,535	10,165,000	3,895,279	14,060,279
2037	4,425,000	527,281	4,952,281	5,170,000	2,871,960	8,041,960	9,595,000	3,399,241	12,994,241
2038	3,055,000	347,769	3,402,769	5,445,000	2,595,970	8,040,970	8,500,000	2,943,739	11,443,739
2039	2,530,000	216,825	2,746,825	5,740,000	2,305,160	8,045,160	8,270,000	2,521,985	10,791,985
2040	1,980,000	116,975	2,096,975	6,045,000	1,998,750	8,043,750	8,025,000	2,115,725	10,140,725
2041	665,000	60,425	725,425	6,365,000	1,676,090	8,041,090	7,030,000	1,736,515	8,766,515
2042	660,000	30,300	690,300	6,705,000	1,336,270	8,041,270	7,365,000	1,366,570	8,731,570
2043	360,000	7,650	367,650	7,065,000	978,250	8,043,250	7,425,000	985,900	8,410,900
2044	-	-	-	7,440,000	601,120	8,041,120	7,440,000	601,120	8,041,120
2045	-	-	-	7,840,000	203,840	8,043,840	7,840,000	203,840	8,043,840
Total	182,325,000	49,219,427	231,544,427	100,595,000	60,262,875	160,857,875	282,920,000	109,482,302	392,402,302

Existing Debt Service (does not include new projects)



Debt Breakout By Purpose



Debt Ranking in Connecticut

Debt per Capita - Bonds / Pensions / OPEB - FYE 2023

		Debt per Capita by Source:			
		Bonds	Pension*	OPEB*	Total
1	HAMDEN	\$5,172	\$6,217	\$9,584	\$20,972
2	NEW HAVEN	\$5,182	\$7,544	\$5,421	\$18,147
3	BRIDGEPORT	\$5,803	\$3,363	\$5,163	\$14,329
4	WATERBURY	\$3,703	\$2,453	\$8,169	\$14,325
5	WEST HARTFORD	\$7,023	\$1,685	\$3,626	\$12,334
6	NAUGATUCK	\$4,625	\$665	\$6,002	\$11,292
7	MILFORD	\$3,383	\$1,723	\$5,422	\$10,528
8	STRATFORD	\$5,087	\$1,385	\$3,754	\$10,227
9	HARTFORD	\$3,243	\$4,509	\$2,421	\$10,173
10	NORTH HAVEN	\$4,028	\$1,285	\$3,955	\$9,268
11	EAST HARTFORD	\$961	\$5,843	\$2,198	\$9,001
12	NEW BRITAIN	\$4,255	\$3,926	\$616	\$8,997
13	FARMINGTON	\$4,799	\$2,163	\$1,737	\$8,699
14	EAST HAVEN	\$1,699	\$1,920	\$4,188	\$7,807
15	WEST HAVEN	\$1,716	\$1,291	\$4,632	\$7,639
16	BLOOMFIELD	\$2,399	\$1,712	\$3,467	\$7,578
17	SEYMOUR	\$2,620	\$1,423	\$3,087	\$7,130
18	MIDDLETOWN	\$3,056	\$701	\$3,344	\$7,102
19	MANCHESTER	\$2,343	\$1,747	\$2,912	\$7,002
20	DANBURY	\$1,609	\$1,814	\$3,570	\$6,993
21	WATERTOWN	\$2,163	\$747	\$4,062	\$6,993
22	NEW FAIRFIELD	\$6,405	\$511	\$50	\$6,966
23	BROOKFIELD	\$6,300	\$0	\$547	\$6,846
24	MERIDEN	\$2,414	\$3,331	\$917	\$6,661
25	NEW LONDON	\$3,597	\$2,017	\$1,016	\$6,630
26	CHESHIRE	\$3,538	\$2,135	\$931	\$6,604
27	ORANGE	\$2,467	\$1,318	\$2,750	\$6,535
28	THOMASTON	\$3,277	\$515	\$2,693	\$6,486
29	FAIRFIELD	\$3,279	\$1,559	\$1,634	\$6,472
30	TORRINGTON	\$1,927	\$1,496	\$3,043	\$6,466

		Debt per Capita by Source:			
		Bonds	Pension*	OPEB*	Total
31	NORWICH	\$4,719	\$848	\$661	\$6,229
32	SOUTH WINDSOR	\$5,054	\$726	\$371	\$6,151
33	WATERFORD	\$3,117	\$1,874	\$987	\$5,978
34	GUILFORD	\$4,291	\$990	\$621	\$5,902
35	WOODBIDGE	\$2,313	\$1,663	\$1,867	\$5,843
36	WESTPORT	\$4,016	\$1,204	\$603	\$5,823
37	NORWALK	\$4,015	\$1,739	\$0	\$5,755
38	TRUMBULL	\$3,035	\$2,118	\$496	\$5,649
39	CLINTON	\$3,704	\$1,410	\$491	\$5,605
40	DARIEN	\$5,423	\$79	\$92	\$5,594
41	WOODBURY	\$4,174	\$537	\$855	\$5,565
42	SOUTHINGTON	\$3,072	\$1,596	\$786	\$5,454
43	WINDSOR	\$2,364	\$1,308	\$1,596	\$5,268
44	ROCKY HILL	\$3,725	\$819	\$557	\$5,102
45	DERBY	\$1,706	\$991	\$2,357	\$5,055
46	NORTH STONINGTON	\$4,777	\$0	\$235	\$5,012
47	NEW CANAAN	\$4,786	\$0	\$216	\$5,002
48	GREENWICH	\$2,212	\$2,115	\$573	\$4,900
49	STAMFORD	\$2,970	\$1,393	\$502	\$4,865
50	RIDGEFIELD	\$3,144	\$547	\$1,134	\$4,825
51	WOLCOTT	\$2,183	\$739	\$1,852	\$4,773
52	WINDSOR LOCKS	\$3,105	\$1,628	\$0	\$4,733
53	EAST HAMPTON	\$3,155	\$1,307	\$253	\$4,716
54	BRANFORD	\$2,772	\$1,922	\$0	\$4,694
55	REDDING	\$3,003	\$1,444	\$215	\$4,662
56	OXFORD	\$3,255	\$1,129	\$245	\$4,629
57	GROTON	\$2,655	\$1,031	\$849	\$4,535
58	STONINGTON	\$3,396	\$1,002	\$68	\$4,466
59	WILTON	\$4,352	\$0	\$0	\$4,352
60	BETHEL	\$3,075	\$577	\$642	\$4,293

Per Capita Income

		Per Capita Income	% of State-wide PCI
103	WATERFORD	\$52,789	97.0%
104	PORTLAND	\$52,051	95.7%
105	WALLINGFORD	\$51,875	95.3%
106	NORTH STONINGTON	\$51,790	95.2%
107	CANAAN	\$51,412	94.5%
108	BLOOMFIELD	\$51,148	94.0%
109	DEEP RIVER	\$51,068	93.9%
110	WOLCOTT	\$50,567	92.9%
111	BOZRAH	\$50,438	92.7%
112	UNION	\$50,088	92.1%
113	GROTON	\$49,562	91.1%
114	CANTERBURY	\$49,552	91.1%
115	STRATFORD	\$49,178	90.4%
116	SOMERS	\$48,920	89.9%
117	NEW MILFORD	\$48,850	89.8%
118	NEWINGTON	\$48,737	89.6%
119	EASTFORD	\$48,692	89.5%
120	WINDSOR	\$48,677	89.5%
121	WATERTOWN	\$48,514	89.2%
122	SEYMOUR	\$47,603	87.5%
123	PLAINVILLE	\$47,372	87.1%
124	VOLUNTOWN	\$46,907	86.2%
125	THOMPSON	\$46,885	86.2%
126	PRESTON	\$46,645	85.7%
127	WILLINGTON	\$46,161	84.8%
128	DERBY	\$45,781	84.1%
129	LEDYARD	\$45,598	83.8%
130	MIDDLETOWN	\$45,201	83.1%
131	ANSONIA	\$45,144	83.0%
132	HAMDEN	\$45,068	82.8%
133	VERNON	\$44,953	82.6%
134	FRANKLIN	\$44,849	82.4%
135	DANBURY	\$44,800	82.3%
136	ENFIELD	\$44,778	82.3%

		Per Capita Income	% of State-wide PCI
137	MANCHESTER	\$44,157	81.2%
138	WINDSOR LOCKS	\$44,126	81.1%
139	STAFFORD	\$43,831	80.6%
140	PLYMOUTH	\$43,570	80.1%
141	NAUGATUCK	\$43,163	79.3%
142	SCOTLAND	\$42,801	78.7%
143	EAST HAVEN	\$42,692	78.5%
144	WINCHESTER	\$42,278	77.7%
145	BRISTOL	\$42,162	77.5%
146	CHAPLIN	\$41,896	77.0%
147	GRISWOLD	\$41,737	76.7%
148	LISBON	\$41,263	75.8%
149	MONTVILLE	\$40,628	74.7%
150	SPRAGUE	\$40,239	74.0%
151	NORTH CANAAN	\$39,826	73.2%
152	KILLINGLY	\$38,775	71.3%
153	STERLING	\$38,299	70.4%
154	PUTNAM	\$37,836	69.5%
155	BROOKLYN	\$37,824	69.5%
156	TORRINGTON	\$37,570	69.1%
157	MERIDEN	\$37,272	68.5%
158	NORWICH	\$37,057	68.1%
159	PLAINFIELD	\$35,607	65.4%
160	WEST HAVEN	\$35,483	65.2%
161	NEW HAVEN	\$34,482	63.4%
162	NEW LONDON	\$33,888	62.3%
163	EAST HARTFORD	\$33,395	61.4%
164	BRIDGEPORT	\$30,658	56.3%
165	NEW BRITAIN	\$30,612	56.3%
166	WATERBURY	\$29,254	53.8%
167	WINDHAM	\$28,118	51.7%
168	MANSFIELD	\$27,852	51.2%
169	HARTFORD	\$27,319	50.2%

State Aid as Percentage of Budget

1	HARTFORD	53.6%
2	WINDHAM	48.0%
3	NEW HAVEN	44.3%
4	NEW BRITAIN	44.3%
5	BRIDGEPORT	42.7%
6	WATERBURY	41.9%
7	DERBY	40.0%
8	NEW LONDON	40.0%
9	PLAINFIELD	40.0%
10	MANSFIELD	39.9%
11	WEST HAVEN	39.0%
12	MERIDEN	37.7%
13	GRISWOLD	37.7%
14	PUTNAM	37.4%
15	SPRAGUE	36.6%
16	ANSONIA	35.5%
17	CANTERBURY	35.5%
18	NORWICH	35.4%
19	VOLUNTOWN	35.0%
20	EAST HARTFORD	34.8%
21	KILLINGLY	34.4%
22	STERLING	33.9%
23	LEDYARD	33.6%
24	THOMPSON	33.6%
25	BROOKLYN	33.5%
26	GROTON	33.2%
27	MONTVILLE	32.9%
28	SOMERS	31.8%
29	NAUGATUCK	31.8%
30	CHAPLIN	31.5%
31	STAFFORD	31.3%
32	PLYMOUTH	31.2%
33	BRISTOL	31.0%
34	COLCHESTER	30.6%

35	HAMPTON	30.4%
36	PRESTON	30.0%
37	WOLCOTT	29.9%
38	WINDSOR LOCKS	29.5%
39	ASHFORD	29.1%
40	SUFFIELD	28.4%
41	SCOTLAND	28.1%
42	MANCHESTER	28.0%
43	THOMASTON	28.0%
44	EASTFORD	27.8%
45	LEBANON	27.7%
46	LISBON	27.7%
47	TORRINGTON	27.7%
48	ENFIELD	27.6%
49	POMFRET	27.5%
50	VERNON	27.4%
51	COVENTRY	27.2%
52	WINCHESTER	27.1%
53	PLAINVILLE	26.9%
54	SEYMOUR	26.4%
55	MIDDLETOWN	26.4%
56	ELLINGTON	26.2%
57	TOLLAND	25.7%
58	WILLINGTON	25.4%
59	NORTH STONINGTON	25.2%
60	EAST HAVEN	25.2%
61	WOODSTOCK	25.1%
62	WATERTOWN	24.6%
63	HARTLAND	23.7%
64	GRANBY	23.5%
65	EAST HAMPTON	23.5%
66	NORTH CANAAN	23.5%
67	WALLINGFORD	23.1%
68	BOLTON	22.8%

69	HEBRON	22.8%
70	FRANKLIN	22.7%
71	NORTH BRANFORD	22.6%
72	SALEM	22.5%
73	EAST WINDSOR	22.4%
74	SOUTHINGTON	22.0%
75	ANDOVER	21.9%
76	STRATFORD	21.9%
77	WETHERSFIELD	21.8%
78	NEWINGTON	21.6%
79	BOZRAH	21.6%
80	CHESHIRE	21.5%
81	HAMDEN	21.3%
82	NEW MILFORD	21.1%
83	COLUMBIA	20.7%
84	DANBURY	20.6%
85	PORTLAND	20.5%
86	BEACON FALLS	19.9%
87	OXFORD	19.6%
88	EAST GRANBY	19.6%
89	EAST HADDAM	19.5%
90	CROMWELL	19.4%
91	SOUTH WINDSOR	19.1%
92	SHELTON	18.8%
93	WINDSOR	18.7%
94	BETHEL	18.5%
95	CANTON	18.4%
96	CLINTON	18.4%
97	NEW HARTFORD	18.2%
98	WEST HARTFORD	18.1%
99	MONROE	18.1%
100	MARLBOROUGH	17.7%
101	NEW FAIRFIELD	17.5%
102	UNION	16.8%

103	SIMSBURY	16.8%
104	PROSPECT	16.2%
105	BETHANY	16.1%
106	ROCKY HILL	16.1%
107	BARKHAMSTED	15.1%
108	NEWTOWN	15.0%
109	NORWALK	14.8%
110	LITCHFIELD	14.4%
111	GLASTONBURY	14.3%
112	BLOOMFIELD	14.1%
113	NORTH HAVEN	13.9%
114	FARMINGTON	13.9%
115	BERLIN	13.7%
116	EAST LYME	13.5%
117	DURHAM	13.3%
118	MIDDLEFIELD	13.2%
119	CANAAN	13.2%
120	DEEP RIVER	13.1%
121	HARWINTON	12.7%
122	AVON	12.6%
123	COLEBROOK	12.5%
124	TRUMBULL	12.3%
125	BURLINGTON	12.3%
126	BROOKFIELD	12.3%
127	WESTBROOK	12.3%
128	BETHLEHEM	12.2%
129	MILFORD	12.1%
130	SHERMAN	11.9%
131	DARIEN	11.7%
132	SOUTHURY	11.7%
133	WILTON	11.7%
134	GUILFORD	11.3%
135	WESTON	11.1%
136	KILLINGWORTH	10.7%

137	CHESTER	10.6%
138	RIDGEFIELD	10.5%
139	FAIRFIELD	10.4%
140	MADISON	10.3%
141	NEW CANAAN	9.8%
142	BRANFORD	9.5%
143	STAMFORD	9.4%
144	WESTPORT	9.4%
145	CORNWALL	9.3%
146	WATERFORD	9.0%
147	STONINGTON	9.0%
148	OLD SAYBROOK	8.9%
149	GREENWICH	8.9%
150	WOODBIDGE	8.3%
151	NORFOLK	7.9%
152	WOODBURY	7.8%
153	ORANGE	7.8%
154	EASTON	7.4%
155	KENT	7.4%
156	REDDING	7.1%
157	HADDAM	6.3%
158	BRIDGEWATER	5.6%
159	ESSEX	5.2%
160	SHARON	5.2%
161	GOSHEN	4.5%
162	LYME	4.0%
163	MIDDLEBURY	3.2%
164	MORRIS	2.9%
165	OLD LYME	2.4%
166	SALISBURY	2.3%
167	WARREN	2.1%
168	ROXBURY	1.7%
169	WASHINGTON	1.1%

Average:	24.0%
Median:	20.5%

Equalized Mill Rates

1	HARTFORD	44.97
2	HAMDEN	28.20
3	EAST HARTFORD	28.00
4	WATERBURY	25.09
5	PLYMOUTH	24.96
6	VERNON	23.70
7	MERIDEN	23.65
8	EAST HAVEN	23.54
9	MANCHESTER	23.54
10	TORRINGTON	23.52
11	TRUMBULL	23.39
12	WEST HARTFORD	23.20
13	NAUGATUCK	23.08
14	PORTLAND	22.83
15	ASHFORD	22.72
16	THOMASTON	22.61
17	NEW BRITAIN	22.53
18	ANDOVER	22.52
19	HEBRON	22.38
20	NORWICH	22.26
21	BOLTON	22.18
22	MIDDLEBURY	22.14
23	WETHERSFIELD	22.12
24	WOODBIDGE	21.94
25	WOLCOTT	21.76
26	BRIDGEPORT	21.69
27	NEW HAVEN	21.63
28	WINDHAM	21.57
29	PLAINVILLE	21.57
30	SOUTH WINDSOR	21.00
31	GRANBY	20.88
32	STRATFORD	20.53
33	DERBY	20.46
34	TOLLAND	20.38

35	NEWINGTON	20.35
36	GLASTONBURY	20.15
37	SALEM	20.14
38	EASTON	20.00
39	EAST GRANBY	19.98
40	BERLIN	19.96
41	BEACON FALLS	19.89
42	MARLBOROUGH	19.84
43	MIDDLETOWN	19.82
44	SCOTLAND	19.79
45	BLOOMFIELD	19.78
46	MONROE	19.66
47	CANTON	19.64
48	AVON	19.63
49	ENFIELD	19.52
50	DURHAM	19.51
51	SIMSBURY	19.47
52	SEYMOUR	19.32
53	MIDDLEFIELD	19.27
54	BRISTOL	19.20
55	COLCHESTER	19.11
56	STAFFORD	18.93
57	EAST HAMPTON	18.91
58	CHAPLIN	18.91
59	MONTVILLE	18.84
60	ROCKY HILL	18.71
61	NORTH BRANFORD	18.71
62	MILFORD	18.70
63	LEDYARD	18.66
64	ELLINGTON	18.43
65	WINDSOR	18.28
66	COLUMBIA	18.20
67	ANSONIA	18.18
68	BROOKFIELD	18.17

69	HADDAM	18.13
70	WEST HAVEN	18.13
71	WATERTOWN	18.07
72	BURLINGTON	17.99
73	CHESHIRE	17.93
74	EAST WINDSOR	17.88
75	NEW LONDON	17.77
76	GRISWOLD	17.74
77	NEW HARTFORD	17.73
78	BETHANY	17.72
79	NORTH CANAAN	17.71
80	ORANGE	17.68
81	NEWTOWN	17.60
82	PROSPECT	17.53
83	BETHEL	17.41
84	WILLINGTON	17.24
85	NORTH HAVEN	17.18
86	COLEBROOK	17.11
87	DEEP RIVER	17.05
88	GUILFORD	17.04
89	COVENTRY	17.03
90	WINCHESTER	16.98
91	WESTON	16.97
92	EAST HADDAM	16.97
93	REDDING	16.76
94	SPRAGUE	16.75
95	EAST LYME	16.72
96	RIDGEFIELD	16.44
97	WALLINGFORD	16.42
98	SOUTHINGTON	16.35
99	FARMINGTON	16.34
100	BARKHAMSTED	16.33
101	CROMWELL	16.28
102	KILLINGWORTH	16.24

103	MANSFIELD	16.18
104	WATERFORD	16.11
105	CLINTON	16.06
106	NEW FAIRFIELD	16.06
107	WILTON	15.95
108	SOMERS	15.84
109	CHESTER	15.76
110	LISBON	15.69
111	SUFFIELD	15.68
112	WINDSOR LOCKS	15.47
113	NEW MILFORD	15.41
114	HARWINTON	15.40
115	BRANFORD	15.31
116	STAMFORD	15.29
117	FAIRFIELD	15.22
118	MADISON	15.14
119	WOODBURY	15.12
120	STERLING	15.11
121	HARTLAND	15.10
122	BROOKLYN	15.07
123	LEBANON	15.07
124	PRESTON	14.95
125	DANBURY	14.93
126	BOZRAH	14.92
127	WOODSTOCK	14.81
128	GROTON	14.79
129	WESTBROOK	14.46
130	KILLINGLY	14.32
131	LITCHFIELD	14.08
132	NORTH STONINGTON	14.07
133	NORWALK	14.06
134	UNION	14.06
135	SOUTHBURY	14.01
136	NORFOLK	13.94

137	PLAINFIELD	13.91
138	CANAAN	13.52
139	VOLUNTOWN	13.40
140	OXFORD	13.35
141	EASTFORD	13.03
142	POMFRET	13.00
143	BETHLEHEM	12.93
144	CANTERBURY	12.82
145	THOMPSON	12.63
146	FRANKLIN	12.39
147	SHELTON	12.24
148	OLD LYME	11.88
149	HAMPTON	11.82
150	STONINGTON	11.70
151	PUTNAM	11.67
152	MORRIS	11.59
153	ESSEX	10.74
154	SHERMAN	10.51
155	GOSHEN	10.43
156	NEW CANAAN	10.41
157	OLD SAYBROOK	10.35
158	CORNWALL	10.12
159	LYME	9.81
160	WESTPORT	9.73
161	KENT	9.71
162	BRIDGEWATER	9.31
163	DARIEN	9.24
164	ROXBURY	8.07
165	GREENWICH	7.91
166	SHARON	7.47
167	WARREN	7.40
168	WASHINGTON	7.20
169	SALISBURY	6.31

Average:	16.82
Median:	17.18

Equalized Grand List Per Capita

1	GREENWICH	\$969,639	35	MORRIS	\$287,458	69	DEEP RIVER	\$224,175	103	VOLUNTOWN	\$187,947	137	WOLCOTT	\$156,124
2	WESTPORT	\$820,271	36	BRANFORD	\$285,458	70	GLASTONBURY	\$216,488	104	NORTH BRANFORD	\$187,403	138	EAST HAVEN	\$155,539
3	WASHINGTON	\$781,568	37	LITCHFIELD	\$283,454	71	NEW MILFORD	\$215,742	105	BEACON FALLS	\$186,835	139	ASHFORD	\$154,845
4	DARIEN	\$777,022	38	AVON	\$272,893	72	MIDDLEFIELD	\$214,525	106	HEBRON	\$185,336	140	BROOKLYN	\$153,903
5	NEW CANAAN	\$697,425	39	NEW FAIRFIELD	\$272,260	73	HADDAM	\$214,066	107	EAST HAMPTON	\$184,672	141	ENFIELD	\$152,716
6	SALISBURY	\$638,454	40	BROOKFIELD	\$271,468	74	GROTON	\$213,862	108	NORTH CANAAN	\$183,808	142	GRISWOLD	\$145,100
7	SHARON	\$590,765	41	WOODBIDGE	\$270,160	75	HARWINTON	\$213,635	109	BOLTON	\$183,660	143	WINCHESTER	\$142,836
8	ROXBURY	\$525,368	42	EAST LYME	\$268,680	76	LEBANON	\$210,901	110	BETHEL	\$182,068	144	MANCHESTER	\$141,907
9	WARREN	\$517,396	43	GUILFORD	\$267,283	77	BURLINGTON	\$208,794	111	EAST WINDSOR	\$180,328	145	STAFFORD	\$141,162
10	CORNWALL	\$465,854	44	CLINTON	\$265,402	78	WEST HARTFORD	\$208,350	112	PRESTON	\$180,108	146	STERLING	\$138,995
11	OLD LYME	\$453,425	45	MILFORD	\$264,013	79	BARKHAMSTED	\$207,192	113	ELLINGTON	\$179,779	147	HAMDEN	\$138,751
12	OLD SAYBROOK	\$453,250	46	UNION	\$262,553	80	WOODSTOCK	\$204,978	114	NEWINGTON	\$179,133	148	PLAINFIELD	\$138,084
13	LYME	\$448,860	47	CHESTER	\$258,899	81	DURHAM	\$204,012	115	PORTLAND	\$178,997	149	MIDDLETOWN	\$137,515
14	WESTON	\$448,078	48	OXFORD	\$255,530	82	SOUTHINGTON	\$203,334	116	TOLLAND	\$178,688	150	PLYMOUTH	\$137,486
15	WILTON	\$429,129	49	TRUMBULL	\$255,246	83	SOUTHURY	\$203,260	117	WETHERSFIELD	\$177,117	151	VERNON	\$134,841
16	SHERMAN	\$419,171	50	FRANKLIN	\$248,747	84	BOZRAH	\$202,215	118	COLCHESTER	\$176,374	152	DERBY	\$134,639
17	KENT	\$403,120	51	MIDDLEBURY	\$247,402	85	CHESHIRE	\$201,025	119	PUTNAM	\$175,478	153	TORRINGTON	\$131,384
18	BRIDGEWATER	\$392,533	52	NORTH HAVEN	\$246,303	86	COLUMBIA	\$200,399	120	ANDOVER	\$175,131	154	NEW LONDON	\$126,022
19	WESTBROOK	\$380,190	53	SHELTON	\$241,969	87	BERLIN	\$200,110	121	THOMASTON	\$172,518	155	BRISTOL	\$125,092
20	MADISON	\$355,723	54	KILLINGWORTH	\$240,344	88	ROCKY HILL	\$198,995	122	COVENTRY	\$172,365	156	SPRAGUE	\$119,707
21	NORFOLK	\$349,903	55	MONROE	\$236,235	89	SOUTH WINDSOR	\$198,433	123	CHAPLIN	\$172,147	157	WEST HAVEN	\$117,043
22	FAIRFIELD	\$341,122	56	BETHLEHEM	\$233,717	90	NEW HARTFORD	\$198,160	124	WATERTOWN	\$171,529	158	MERIDEN	\$116,022
23	ESSEX	\$340,628	57	BETHANY	\$233,258	91	LISBON	\$197,834	125	HAMPTON	\$169,696	159	NEW HAVEN	\$114,244
24	EASTON	\$337,518	58	NORTH STONINGTON	\$231,623	92	POMFRET	\$196,405	126	DANBURY	\$168,475	160	EAST HARTFORD	\$110,967
25	RIDGEFIELD	\$326,169	59	NEWTOWN	\$230,623	93	STRATFORD	\$195,348	127	WILLINGTON	\$167,732	161	BRIDGEPORT	\$108,178
26	WATERFORD	\$325,346	60	WOODBURY	\$230,475	94	PROSPECT	\$194,358	128	GRANBY	\$167,244	162	NORWICH	\$107,380
27	GOSHEN	\$320,006	61	WINDSOR LOCKS	\$228,385	95	MARLBOROUGH	\$193,923	129	CANTERBURY	\$167,208	163	ANSONIA	\$106,486
28	REDDING	\$316,277	62	FARMINGTON	\$227,772	96	WALLINGFORD	\$193,359	130	SOMERS	\$163,748	164	NAUGATUCK	\$104,125
29	STAMFORD	\$314,703	63	EAST GRANBY	\$227,566	97	SUFFIELD	\$193,057	131	THOMPSON	\$162,097	165	WATERBURY	\$97,376
30	CANAAN	\$311,380	64	KILLINGLY	\$227,405	98	SIMSBURY	\$191,413	132	LEDYARD	\$159,999	166	WINDHAM	\$88,516
31	ORANGE	\$310,123	65	WINDSOR	\$226,782	99	CROMWELL	\$189,279	133	PLAINVILLE	\$158,922	167	MANSFIELD	\$86,463
32	STONINGTON	\$307,501	66	CANTON	\$226,659	100	SALEM	\$189,141	134	MONTVILLE	\$158,494	168	HARTFORD	\$81,408
33	NORWALK	\$293,775	67	BLOOMFIELD	\$226,203	101	EASTFORD	\$188,814	135	SEYMOUR	\$157,706	169	NEW BRITAIN	\$74,498
34	COLEBROOK	\$290,238	68	HARTLAND	\$225,805	102	EAST HADDAM	\$188,753	136	SCOTLAND	\$157,184			

Average:	\$215,644
Median:	\$201,025

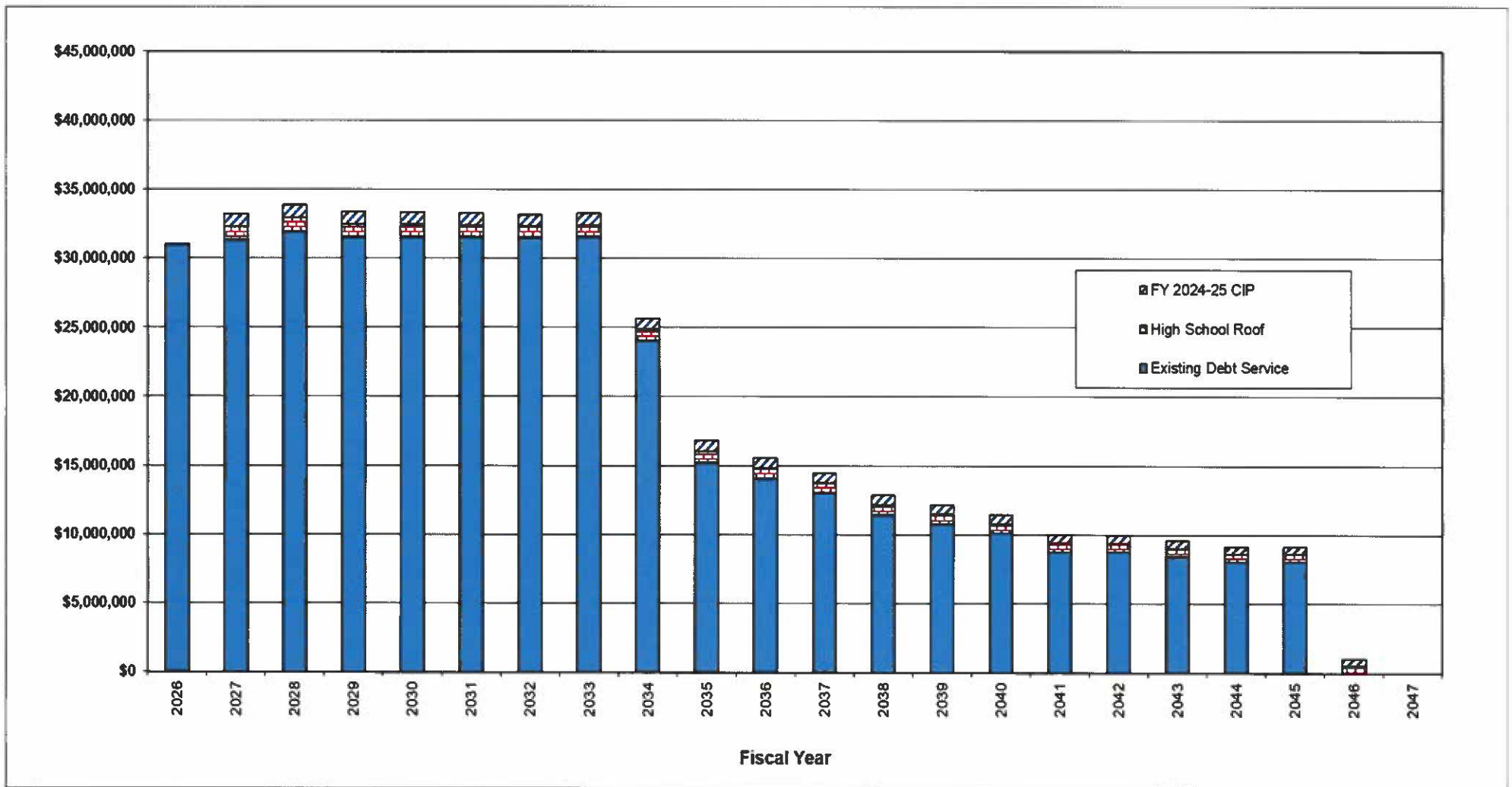
Existing & Proposed (\$12,610,000) New Debt Service

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
Existing Debt Service					FY 2024-25 CIP			High School Roof - \$5,581,000					
					\$ 9,930,000		4.95%	\$ 2,680,000		4.95%			
					Dated: 06/15/26			Dated: 6/15/26					
Fiscal Year	Bonded Principal	Bonded Interest	Total Debt Service	Annual Change	First Principal	Interest	Total	First Principal	Interest	Total	Total Proposed Debt Service	Total Existing Auth/Uniss and Proposed Debt Service	Annual Change in Debt Service
2026	16,920,000	13,861,205	31,035,205		-	-	-	-	-	-	-	31,035,205	
2027	18,955,000	12,416,106	31,371,106	335,901	430,000	479,004	909,004	135,000	136,000	271,000	1,180,004	32,551,110	1,515,905
2028	20,445,000	11,517,898	31,962,898	591,792	500,000	454,658	954,658	135,000	127,250	262,250	1,216,908	33,179,805	628,696
2029	20,915,000	10,574,277	31,489,277	(473,620)	500,000	429,908	929,908	135,000	120,500	255,500	1,185,408	32,674,685	(505,120)
2030	21,950,000	9,581,193	31,531,193	41,916	500,000	405,158	905,158	135,000	113,750	248,750	1,153,908	32,685,101	10,416
2031	23,005,000	8,491,448	31,496,448	(34,745)	500,000	380,408	880,408	135,000	107,000	242,000	1,122,408	32,618,855	(66,245)
2032	24,055,000	7,410,939	31,465,939	(30,509)	500,000	355,658	855,658	135,000	100,250	235,250	1,090,908	32,556,846	(62,009)
2033	25,310,000	6,272,867	31,582,867	116,929	500,000	330,908	830,908	135,000	93,500	228,500	1,059,408	32,642,275	85,429
2034	18,880,000	5,165,223	24,045,223	(7,537,644)	500,000	306,281	806,281	135,000	86,750	221,750	1,028,031	25,073,254	(7,569,021)
2035	10,830,000	4,421,233	15,251,233	(8,793,990)	500,000	281,779	781,779	135,000	80,000	215,000	996,779	16,248,012	(8,825,243)
2036	10,165,000	3,895,279	14,060,279	(1,190,954)	500,000	257,276	757,276	135,000	73,250	208,250	965,526	15,025,805	(1,222,207)
2037	9,595,000	3,399,241	12,994,241	(1,066,037)	500,000	232,774	732,774	135,000	66,500	201,500	934,274	13,928,515	(1,097,290)
2038	8,500,000	2,943,739	11,443,739	(1,550,503)	500,000	208,271	708,271	135,000	59,750	194,750	903,021	12,346,760	(1,581,755)
2039	8,270,000	2,521,985	10,791,985	(651,754)	500,000	183,769	683,769	135,000	53,000	188,000	871,769	11,663,754	(683,006)
2040	8,025,000	2,115,725	10,140,725	(651,260)	500,000	159,266	659,266	135,000	46,250	181,250	840,516	10,981,241	(682,513)
2041	7,030,000	1,736,515	8,766,515	(1,374,210)	500,000	134,764	634,764	135,000	39,500	174,500	809,264	9,575,779	(1,405,463)
2042	7,365,000	1,366,570	8,731,570	(34,945)	500,000	110,261	610,261	135,000	32,750	167,750	778,011	9,509,581	(66,198)
2043	7,425,000	985,900	8,410,900	(320,670)	500,000	85,759	585,759	130,000	26,000	156,000	741,759	9,152,659	(356,923)
2044	7,440,000	601,120	8,041,120	(369,780)	500,000	61,256	561,256	130,000	19,500	149,500	710,756	8,751,876	(400,783)
2045	7,840,000	203,840	8,043,840	2,720	500,000	36,754	536,754	130,000	13,000	143,000	679,754	8,723,594	(28,283)
2046	-	-	-	(8,043,840)	500,000	12,251	512,251	130,000	6,500	136,500	648,751	648,751	(8,074,843)
2047	-	-	-	-	-	-	-	-	-	-	-	-	(648,751)
2048	-	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-	-
	\$282,920,000	\$109,482,302	\$376,571,342		\$ 9,930,000	\$ 4,906,160	14,836,160	\$ 2,680,000	\$ 1,401,000	4,081,000	\$ 18,917,160	\$ 393,449,241	

Capital Budget for Fiscal Year 2025-26 – Status ??

AN ORDINANCE APPROPRIATING \$7,280,000 FOR THE TOWN CAPITAL BUDGET FOR THE FISCAL YEAR 2025-2026 AND AUTHORIZING THE ISSUANCE OF \$7,280,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Existing & Proposed (\$12,610,000) New Debt Service
Recommended Debt Service for FY 2026-27 is \$32,551,000



All the Town's Bond Issues Have the Option to Be Refinanced after a certain Period of Time

Town Currently has the Option to Refinance These Bond Issues

- **2015A Bonds** – Economically viable
- **2015B Taxable Pension Bonds** – *Not currently viable*
- **2017 Bonds** – Economically viable

Refinancing Option #1 – Uniform Annual Savings

The Savings Changes Every Day with Interest Rates

SAVINGS

Town of Hamden, CT
 General Obligation Tax-Exempt Refunding Bonds
 Market as of January 16, 2026
 Base New Money with Level Savings Refunding

Date	Prior Debt Service	Refunding Debt Service	Savings	Present Value to 05/19/2026 @ 3.5026675%
06/30/2027	985,325.01	918,487.50	66,837.51	66,157.52
06/30/2028	1,549,928.13	1,482,000.00	67,928.13	64,895.84
06/30/2029	1,494,031.25	1,425,500.00	68,531.25	63,196.81
06/30/2030	1,442,468.75	1,378,750.00	63,718.75	56,700.54
06/30/2031	801,406.25	736,750.00	64,656.25	55,598.35
06/30/2032	771,218.75	704,875.00	66,343.75	55,132.40
06/30/2033	741,031.25	673,250.00	67,781.25	54,433.93
06/30/2034	710,843.75	646,750.00	64,093.75	49,732.99
06/30/2035	680,656.25	615,375.00	65,281.25	48,953.23
06/30/2036	650,468.75	584,250.00	66,218.75	47,988.94
06/30/2037	620,281.25	553,375.00	66,906.25	46,859.76
06/30/2038	590,093.75	522,750.00	67,343.75	45,583.99
	11,037,753.14	10,242,112.50	795,640.64	655,234.30

Refinancing Option #2 – Debt Restructuring

Very Dangerous – Not Recommended

SAVINGS

Town of Hamden, CT
 General Obligation Tax-Exempt Refunding Bonds
 Market as of January 16, 2026
 Base New Money with \$10MM Upfront Savings in FY27

Date	Prior Debt Service	Refunding Debt Service	Savings	Present Value to 05/19/2026 @ 3.3278220%
06/30/2027	10,610,074.91	609,583.33	10,000,491.58	9,925,443.24
06/30/2028	1,549,928.13	1,546,500.00	3,428.13	6,773.73
06/30/2029	1,494,031.25	1,490,000.00	4,031.25	7,229.41
06/30/2030	1,442,468.75	1,439,375.00	3,093.75	6,274.96
06/30/2031	801,406.25	799,625.00	1,781.25	5,114.64
06/30/2032	771,218.75	766,125.00	5,093.75	7,924.00
06/30/2033	741,031.25	739,000.00	2,031.25	5,365.23
06/30/2034	710,843.75	8,249,875.00	-7,539,031.25	-5,935,555.53
06/30/2035	680,656.25	4,913,750.00	-4,233,093.75	3,225,288.49
06/30/2036	650,468.75	646,625.00	3,843.75	2,814.68
06/30/2037	620,281.25	617,875.00	2,406.25	1,706.40
06/30/2038	590,093.75	584,250.00	5,843.75	4,032.72
	20,662,503.04	22,402,583.33	-1,740,080.29	811,835.00

Discuss City of Waterbury Story

Current Ratings in *Blue* and Ratings 25-years ago in *Red*

	Standard & Poor's	Fitch Ratings	Kroll
	AAA	AAA	AAA
	AA+	AA+	AA+
	AA	AA	AA
	AA-	AA-	AA-
	A+	A+	A+
	A	A	A
	A-	A-	A-
	BBB+	BBB+	BBB+
	BBB	BBB	BBB
Investment grade	BBB-	BBB-	BBB-
Below investment grade	BB+	BB+	BB+
	BB	BB	BB
	BB-	BB-	BB-
	B+	B+	B+
	B	B	B
	B-	B-	B-
	CCC	CCC	CCC



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March 17, 2026

Retirement Board
Employees Retirement Plan of the Town of Hamden
2750 Dixwell Avenue
Hamden, CT 06518

Re: Projections of Town Contributions, Plan Liabilities and Assets

Dear Board Members:

Segal has prepared a 21-year projection of expected results. Attached are graphs that project the Plan's liabilities, assets, contribution requirements and benefit payments.

The Plan's unfunded liabilities are being amortized over a closed 20-year period. The first graph estimates the required Town contributions from 2024 through 2045. The actuarially determined contribution (ADC) was \$28.0 million for FYE 2025 and is estimated to be \$28.8 for FYE 2026 when reflecting an extra \$700,000 contribution for anticipated data losses associated with recent retirements. The Pension Statute requires the Town to contribute 100% of this amount. This is equal to the normal cost and expenses plus an amortization payment on the unfunded actuarial liability. The Plan is closed to new entrants, and therefore the Town's portion of the normal cost, currently about \$2.0 million, is expected to decrease over time as the active population decreases. The amortization payment, however, is expected to grow by 2% annually through 2045. If all actuarial assumptions are met, the contribution will grow to \$48 million in FYE 2044. At that point the Plan should be approximately 100% funded, and the contribution requirements are expected to drop to about \$2 million, which would cover any small remaining unfunded liability and expenses and a small normal cost for remaining active participants.

As shown in the second graph, the assets are projected to increase steadily over the same period if all assumptions are met, including a 7.00% market return, while the liabilities for the closed group of participants should increase until 2027 and then start to decline. By July 1, 2044, the liability and the assets should be equal due to the end of the amortization period, making the Plan 100% funded.

The final graph projects the estimated total annual benefit payments payable to retired participants in the future.

These projections are based on the data, methods, assumptions and plan provisions used for the July 1, 2024 actuarial valuation. It also reflects the plan's market value of assets as of June 30, 2025 and January 31, 2026 (as reported by Dahab Associates at Retirement Board Meetings). Projections, by their nature, are not a guarantee of future results. They are intended to serve as estimates of future financial outcomes that are based on assumptions about future experience and the information available at the time the modeling is undertaken and completed.

The graphs included in this presentation show how the Plan would be affected if specific investment return, mortality, turnover, disability and retirement assumptions are met. Actual results may differ due to such variables as demographic experience, the economy, stock market performance and the regulatory environment.

The actuarial calculations were completed under my supervision. I am a member of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the opinion herein.

We look forward to discussing these projections with you.

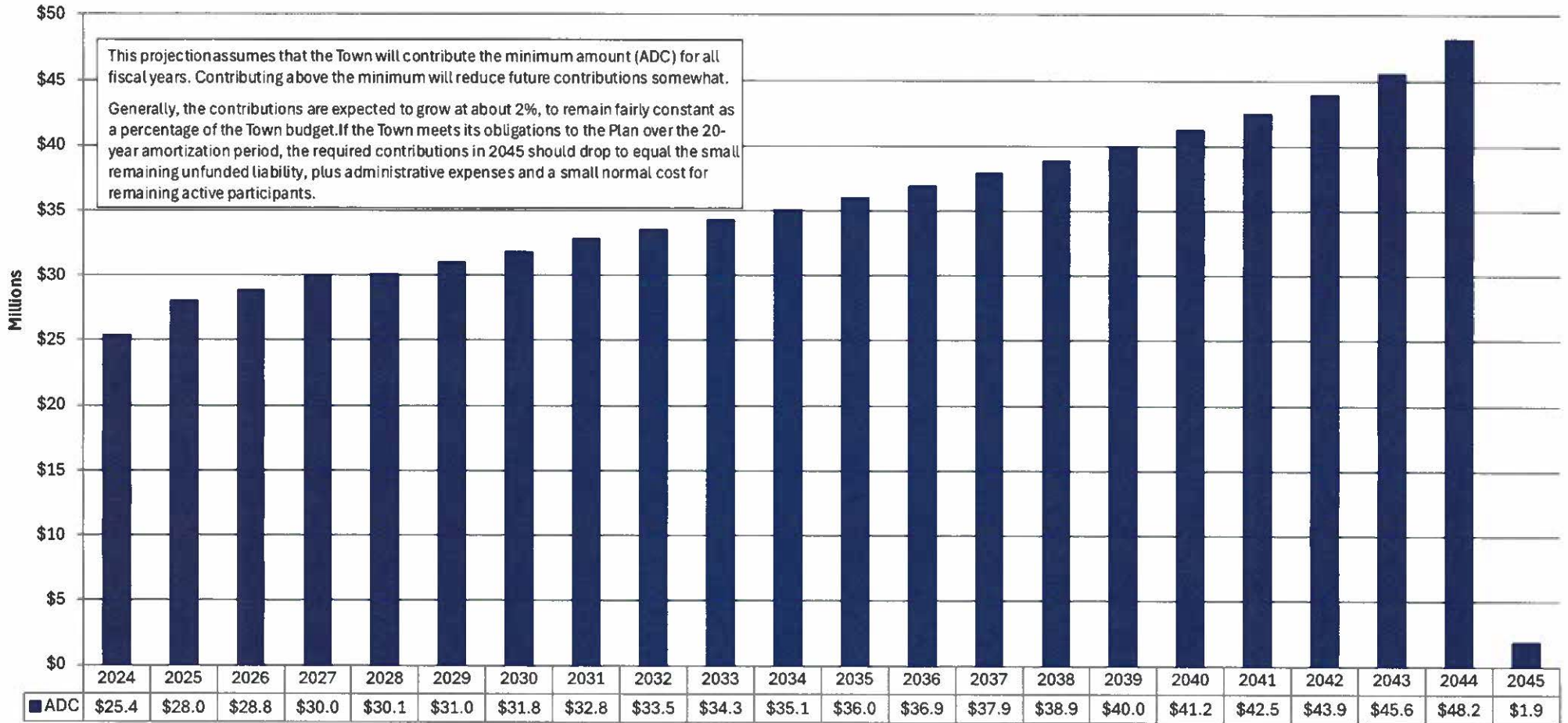
Sincerely,



Henry Nearing, MAAA, FCA, EA
Vice President and Consulting Actuary

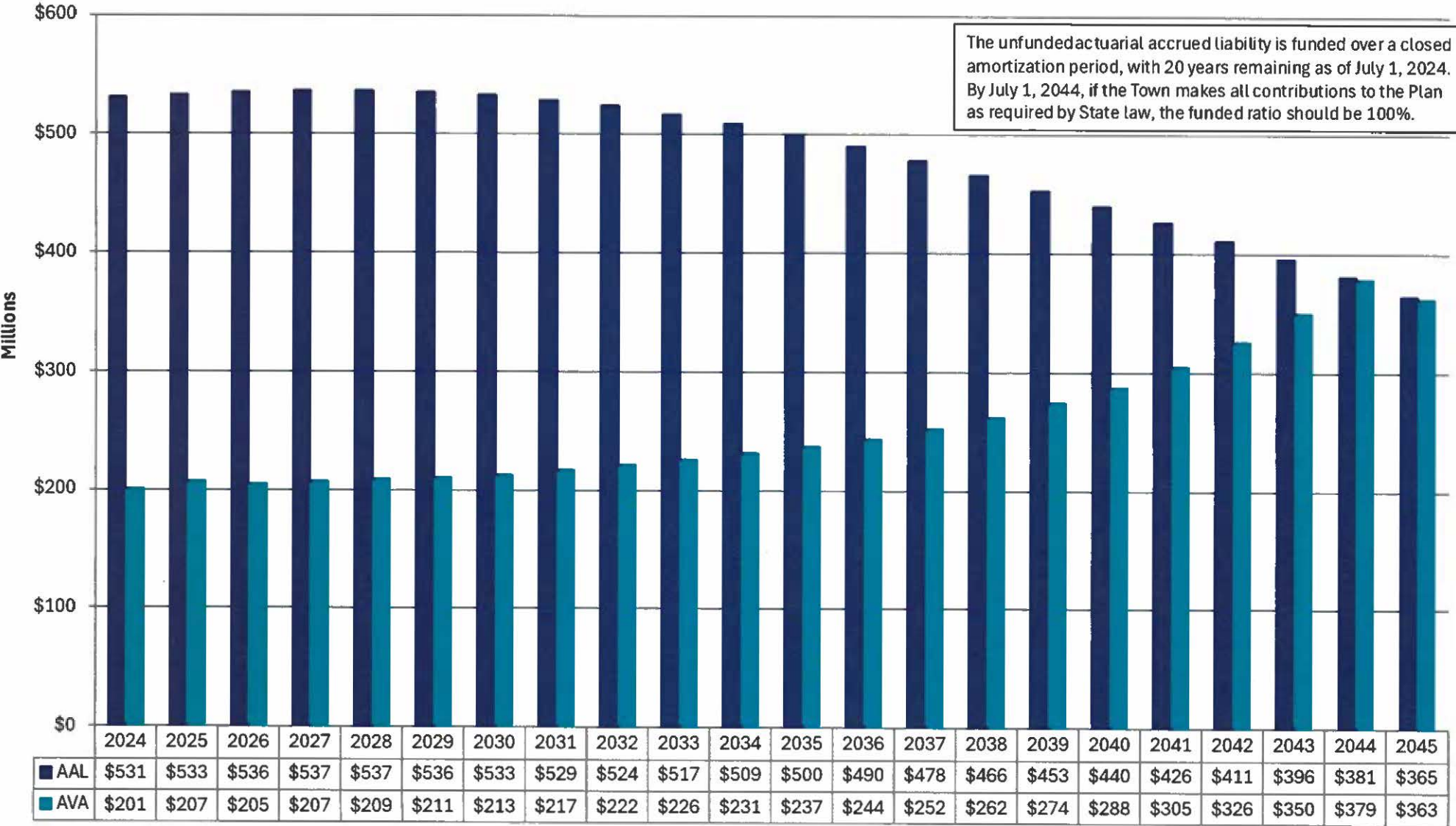
cc: Mayor Adam Sendroff
Rick Galarza

Town of Hamden Employees Retirement Plan Projected Employer Contributions for Plan Years Ended June 30



Actual amounts will deviate from projected values to the extent the actual experience differs from the assumptions used in the projections. Estimates shown in the projections should be considered as point estimates within a wide range of possible results. A more detailed risk assessment should be performed. We are prepared to work with the Town to model additional scenarios.

Town of Hamden Employees Retirement Plan Projected Liabilities and Assets as of July 1



Town of Hamden Employees Retirement Plan Projected Benefit Payments for Plan Years Ended June 30

