

**TOWN OF PLAINFIELD
BOARD OF FINANCE
MINUTES**

Received For Record At Plainfield CT

On Sept. 20, 2021 @ 2:35 pm

Attest: Barbi J. Gardiner

Barbi J. Gardiner, Town Clerk

The Board of Finance for the Town of Plainfield held a Regular Meeting on Wednesday, September 15, 2021 at 6:30 p.m. the meeting was called to order by Chairman Tom Sinkewicz.

Members present: Tom Sinkewicz, Matt Radant, Don Kivela, Gary Stalaboin, Dean Gorman and Virginia Sampietro. Kevin Cunningham, First Selectman. Paul Brenton, Superintendent. Christi Haskell, BOE chairman. Ron Lussier, Business Manager. Kelly Vachon, Finance Director.

Member absent: Keith Sheeley, Ted Dumaine.

Tom Sinkewicz appointed Matt Radant for voting.

Minutes of September 9, 2021 meeting

Virginia Sampietro motioned to accept the minutes of September 9, 2021. Matt Radant seconded.

Motion passed. Abstain: Don Kivela and Gary Stalaboin

New Business

Item 1. To discuss and approve line item transfers.

Every member got a copy of the line items. Kevin Cunningham, First Selectman gives a description of line item transfer and notes due to union contract, line item transfers will come from contingency. He states the newspaper postings are more than usually this year due to more town meetings. Requesting a transfer of \$46,018.72. Matt Radant asked about second dollar value under building inspector, Asst. Builder and Computer. Is this one person? Kevin Cunningham states this line represents one person which is part of a union contract. Matt Radant asked if already budget in contingency under the anticipation of the union negotiations. Kevin Cunningham states yes.

Dean Gorman motioned to accept line item transfers in the amount of \$46,018.72. Gary Stalaboin seconded. All in favor, motion carried.

Item 2. Discuss and act on the 2% policy.

Tom Sinkewicz states everyone has the 2% policy. Tom stated he would like to give BOF and BOE another opportunity tonight to discuss such policy. Christi Haskell, BOE chairman noted she will allow the Superintendent Paul Brenton to discuss. A distribution of how the funds will be used by the BOE. The amount of \$544,891 will be used by the BOE as listed in the handout. Superintendent discusses the handout. Dean Gorman asked when are the school walk through dates. Virginia Sampietro did not receive the email for the invite. Superintendent invites all BOF to attend the walk-through on October 6th and October 7th. Ron Lussier sent invites to Tom for distribution to BOF. Tom will look at his email. Superintendent discusses high school track, repairs are \$75,000 for resurfacing. Gary Stalaboin asks about Shephard Hill Sink. Ron Lussier states there are numerous sinks and ADA compliance needed. Superintendent states that all the buildings need to be ADA compliance. Gary Stalaboin asks how old is the track. Superintendent states 16 years old. Ron Lussier states the last 4 years the school has asked about repairing the track. Gary Stalaboin states within 10 years it needs repairs. Matt Radant asked what specifically is wrong with it. Ron Lussier does not know, assumes water leaking into the track. Matt Radant asks about reoccurring expense of transportation. Matt Radant states we need a start date

of this policy or does BOE have a plan to find \$200,000 in their current budget. Superintendent wants to notice the reoccurring expenditure of transportation was accepted in the last budget cycle. This amount is too much to be absorbed in current budget. Matt Radant states the current 2% policy needs a start date. Matt asked if any of these projects been completed since last March. Superintendent states no capital projects of \$171,800 has not been started. Dean Gorman asked if fencing repairs can be done during school session. Superintendent states yes. Don Kivela asked about asbestos. Superintendent noted asbestos is capsulated, no threat to students. Gary Stalaboin asked if fencing on Daggett Street. Superintendent states along school property. Matt Radant notes we need an effective date within 2% policy, the board may want a start date of the 2% policy to be July 1, 2022. Tom Sinkewicz states there may be changes to this policy. Kelly Vachon, Finance Director notes the effective term shall be July 1, 2020 since the 2% amount sitting in the account is from June 30, 2020. The audit of Fiscal year 2021 will be the next amount contributed to the 2% policy. Kelly Vachon, Finance Director asked if the board wants a maximum amount in the policy. The Board of Finance will not set an amount. Matt Radant thinks the percentage can be the amount. He states the board can revisit. Tom Sinkewicz ask if the board would like to eliminate this at this time. Matt Radant agrees.

Matt Radant motioned to accept the start of the 2% policy effective date of Fiscal Year 2021 to policy draft. Gary Stalaboin seconded. All in favor, motion carried.

Dean Gorman motioned to remove the line stating maximum amount kept in the account. Virginia Sampietro seconded. All in favor, motion carried. Matt Radant abstain.

Item 3. Discuss and act on the MOU between BOE and BOF.

Tom Sinkewicz states one clarification needed. Kelly Vachon, Finance Director states the word expenders, what does that mean. BOE chairman states she does not have the handout and does not know what the board is referring to. Tom Sinkewicz states it is the handout the superintendent gave to the board of finance last meeting. Tom states it's the original wording distributed to the board. Kelly, notes the BOE handout states expenders. BOE chairman notes it must be expenditures. Kelly, will make the correction in the MOU. Superintendent states it is a typo. Tom Sinkewicz noted the correction. Kelly, notes the sentence regarding expenditures needs to be phrased educational purpose into the sentence. Matt Radant states non-reoccurring expenditures for educational purposes. Tom Sinkewicz ask Superintendent if this makes sense the wording. Superintendent agrees. Matt Radant notes the typo and grammatical are only corrections and the policy is good to go and no substantial changes needed. Matt Radant ask if closing account working struck. Kelly states yes.

Don Kivela motioned to make changes to MOU as noted and adopting MOU after changes are completed. Dean Gorman seconded. All in favor, motion carried.

Item 4. Pension contributions and fund balance.

Tom Sinkewicz notes the board wants to discuss budget season next year, this is an item that is discussed every year. Tom notes \$800,000 was taken from fund balance for school pension contribution. Tom notes the board of finance wants to make sure the pension contributions are noted prior to approval of budget without using the fund balance. Tom states the board is only discussing tonight. Tom asks the board of education what is your goal regarding pension. Superintendent, Paul Brenton notes funding pension is important. The education budget FY 2022 is \$300,000. The board has contributed \$1.6 million over the past 10 years. He noted in 2012, the Town decided to zero out the school portion and the town contribute the amount. Matt Radant notes he is uneducated 10 or 12 years ago how did this happen. First Selectman, Kevin Cunningham, notes there is a past and the board shall

move forward. Kevin Cunningham states in fiscal year 2021 the Town paid out \$390,011, School \$599,509, Police \$350,160 and WPCA \$61,541. Kevin states the chairman of each board, superintendent and himself shall sit down and discuss. Kevin states the town shall never use \$800,000 again for the pension, that was a one time. Matt Radant agrees to move forward but the board shall not dismiss past practice, a public discussion is needed. Matt notes there is no red alert on the pension. Matt states this needs to be discussed. Tom Sinkewicz asks the board what shall be used for the fund balance for pension. Virginia Sampietro agrees with Tom. Dean Gorman states contributions need to come from each department.

Item 5. Review Board of Education budget statement.

Matt Radant ask Ron Lussier about ECHIP reserve from July. Ron experiencing drawdown is flowing through medical, in August the school has received refunds from cigna. Matt asks is this increase due to employees returning to doctors now. Ron notes education health insurance fund balance is quite healthy. Gary Stalaboin asks Ron the \$544,000 reflected on the BOE expenditure report of \$502,000. Kelly Vachon, Finance Director notes the 2% reserve started at \$658,839 minus invoice of \$49,840 minus \$100,000. The amount \$544,000 is more. Kelly Vachon states the \$100,000 has not been moved to general fund operation budget.

Item 6. Review Town budget statement.

Kelly Vachon noted building permits are over the budgeted amount by \$169,500. Ipark sales is over the budget amount by \$6,210 and there may be more sales in the current fiscal year. Back Taxes this current year \$78,000. Property tax revenue 46% left to collect for the fiscal year. Expenditures, Kelly states the postage will decrease due to reclass of assessor and tax collector reimbursing postage within their budget lines. Mailings associated with revaluation and taxes. Matt Radant asks if line items are part of this budget. Kelly Vachon states after this meeting. Matt asks about out of town tuition, Kelly asks Ron Lussier. Ron states 4 times per year out of town tuition. Tom Sinkewicz asks about the auditorium HVAC project. Kevin Cunningham pipes need to be capped and refinish the wood area with a fresh coat of paint. Kevin states spec will be created for the town hall HVAC. Tom asks about electrical deficiencies in town hall. Kevin states those have been noted. Kevin states electrical project out front of the town hall for electrical outlets. Matt Radant asks about election supplies and planning. If fall election will have any new requirements. Kevin Cunningham states nothing this fall.

Citizens Participation

Scott Peterson can you specify how the high school track is educational. Tom notes yes it's educational. Scott asks what is a non-educational expense. Superintendent does not believe the board has non-educational expenditures. Matt Radant noted it's on the MOU. Art Gagne would like to have a pension policy. Kelly Vachon states no, the town does not. Kelly states the actuarial reports the amounts each entity shall contribute. Art would like a policy. Naomi Smith states she does not understand how the \$800,000 was used and the pension was being shorted. She asks about the line -item transfer of \$800,000 did not have a town meeting to pass the budget. Tom Sinkewicz states the town had zoom meetings on that budget. Art Gagne notes there was a 0 mill increase in that budget. Kevin Cunningham states the budget was online and in the town clerk office for the public to review. Naomi does not understand \$800,000. She states history is important of how the pension was transferred to town side and how out of town tuition is applied to pension contributions. Superintendent has no knowledge on past pension. Kevin asks about Sterling contribution. Ron Lussier notes Sterling contribution is in their formula in the Sterling's rate established. Ron notes Ms. Vachon would not know this calculation. Ron states the Sterling revenue is posted as revenue. Matt notes the tuition calculation

has a pension piece. Ron states central office cost and Sterling receives 30% of each pool of expenditures. Matt states it's a price calculation. Kelly Vachon, Finance Director notes if the board would like to account for the pension piece of the contribution by Sterling, the board needs to reduce the out-of-town revenue and applied the pension funds from Sterling as a contribution to the pension plan. Ron Lussier agrees. Naomi Smith asked about the usage of the 2% and the HVAC project and if these funds will be used for such.

Adjournment

Virginia Sampietro motioned to adjourn the meeting at 7:44 P.M. Don Kivela seconded. All in favor, motion carried.

Respectfully submitted,

Kelly Vachon

9/15/2021 Line Item Transfers

10-6102-12 Finance Salaries	10-6102-12	\$ 1,773.60	Union Contract signed Supervior's Union
10-6101-14 Assessor Dept head	10-6101-14	\$ 2,431.96	
10-6102-22 Buildings Ground Salaries	10-6102-22	\$ 18,961.20	
10-6101-26 Fire Marshal Dept head	10-6101-26	\$ 2,118.16	
10-6101-32 Building Dept Head	10-6101-32	\$ 2,518.40	
10-6101-34 Planner	10-6101-34	\$ 2,520.60	
10-6101-38 ACO Director	10-6101-38	\$ 6,357.60	
10-6102-32 Asst Bldger and Computer	10-6102-32	\$ 1,837.20	
10-6203-10 Legal Notices	10-6203-10	\$ 7,500.00	Need to cover postings in Newspapers
From Contingency	10-6270-42	\$ 46,018.72	

Plainfield Public Schools

To: Plainfield Board of Finance

From: Paul M. Brenton

CC: Plainfield BOF

Date: 9.15.21

What is the district plan for the \$544,891 currenting residing in the 2% set aside.

The plan for expending the current 2% set aside was presented publicly by Mr. DiPietro on March 19th 2021. The expenditures are included on pages 12 and 13 of the 2021-2022 budget. These expenditures include:

Item	Cost
One-time Accumulated time payment	\$48,251
Infinite Visions financial software payment	\$49,840
PHS Track Resurface	\$75,000
Transportation Increase *	\$200,000
Identified Capital projects	\$171,800
Totals	\$544,891

*reoccurring expense

Identified capital improvement included in the \$171,800 identified below

Item	Cost
ECC Water heater	\$10,000
MES Asbestos	\$50,000
MES Drainage Issues	\$12,000
MES Fencing Repair	\$50,000
SHE Bathroom Sink	\$15,000
PHS Generator wiring	\$19,800
PMS Fire Suppression pump upgrades	\$15,000
Totals	\$171,800

What are the prioritized capital improvement items to be addressed?

The prioritized capital improvement items targeted for support by 2% set aside funds were presented as part of the capital improvement plan. This list will be prioritized during the October 6th and October 7th Walkthroughs. These expenditures are included in the attached spreadsheet.

What advantages does support of the 2% set aside provide Plainfield?

- **Protection of MBR from unanticipated expenses:** This includes unanticipated special education and building cost. The Capital improvement plan for PHS lists anticipated Boiler replacement costs at \$200,000 and \$300,000. In 2020 Greenwich schools froze their budget when unanticipated special education cost reached 1.2 million.
- **Availability to address capital improvement projects:** The current timeline for budget appropriation makes it difficult ensure that we can follow district policy for RFP and ITB on new projects. A more fiscally responsible approach is to roll over funds to allow for strategic postings. These funds could also support facilities studies and planning of building projects.
- **Ability to apply for competitive matching grants.** PPS currently apply for PHMP Grant and for the McKinney Vento Grant. In previous years we have applied for the Safe Schools Grant which requires matching funds. Most outside grants such as the Dell foundation grant require matching district contributions.
- **Ability to take advantage of opportunities for possible efficiencies:** Infinite Visions software is an example of an opportunity for bulk purchasing of new software that would lead to long term efficiencies. Frontline applicant tracking rollout which streamlines hiring and onboarding would also be a onetime efficiency expense.
- **Ability to account for non-budgeted occasional expenses:** For example, Marching band uniforms could cost \$440 each, thus to purchase 150 uniforms could cost \$66,000. This may be a once in 15/20-year expense. (in 2017 Goshen spent \$110,000 on Marching band uniforms)

By Object

ACCOUNT	OBJ	Act 17/18	Act 18/19	Act 19/20	RECONCILED Budget 20/21	FEBRUARY 20 BOE Budget 21/22	DIFFERENCE INC / (DEC) 21/22 vs 20/21 Inc / (Dec)	Special Education Excess Aid	2% Set-aside Exclusive to FY22 Budget	ESSER II Funding Additional to FY22 Budget
Sub Teacher Salaries	110	\$220,325	\$194,634	\$129,905	\$181,843	\$180,000	(\$1,843)			
Certified Salaries	111	\$13,964,180	\$13,855,959	\$13,935,980	\$14,489,764	\$14,391,809	(\$97,956)			\$123,750
Non-Cert Employee Salary	112	\$4,806,208	\$4,944,518	\$5,149,017	\$5,346,180	\$5,525,177	\$178,997			\$204,980
Extra Curricular Salaries	113	\$43,476	\$52,952	\$51,835	\$54,237	\$55,315	\$1,078			
Athletic Salaries	114	\$123,721	\$129,516	\$113,600	\$113,410	\$138,710	\$25,300			
Non Certified Health Subst.	115	\$32,743	\$26,235	\$24,668	\$21,150	\$29,600	\$8,450			
Overtime	116	\$75,836	\$95,682	\$85,415	\$95,800	\$89,926	(\$5,874)			
Faculty Coordinators	118	\$0	\$0	\$0	\$0	\$0	\$0			
Para Substitutes	121	\$98,625	\$71,464	\$66,677	\$56,157	\$77,700	\$21,543			
Maintenance Substitutes	122	\$0	\$0	\$0	\$0	\$0	\$0			
Health Insurance	210	\$4,356,900	\$4,811,461	\$4,932,939	\$4,928,690	\$4,817,860	(\$110,830)			\$100,000
Social Security	220	\$580,171	\$595,417	\$583,456	\$582,000	\$586,000	\$4,000			
Pension/Retirement	230	\$0	\$0	\$100,000	\$200,000	\$200,000	\$0			
Other Retirement	240	\$0	\$0	\$0	\$0	\$0	\$0			
Workers' Compensation	250	\$341,675	\$295,225	\$262,046	\$279,102	\$279,102	\$0			
Unemploy. Compensation	260	\$21,908	\$21,809	\$19,859	\$60,789	\$35,789	(\$25,000)			
Acc. Vacation/Sick Leave	270	\$62,819	\$71,620	\$111,608	\$89,895	\$94,870	\$4,975		\$48,251	
Pur Instruc Services	321	\$211,557	\$140,876	\$102,093	\$175,000	\$176,299	\$1,299			
Pur Professional Services	322	\$320,445	\$340,750	\$352,432	\$565,109	\$402,669	(\$162,440)		\$49,840	
Pur Pupil Services	323	\$111,701	\$133,594	\$182,878	\$133,840	\$76,300	(\$57,540)			
Pur Tech Services	330	\$265,004	\$326,285	\$344,191	\$373,113	\$384,181	\$11,068			
Utilities Excluding Heat	410	\$718,937	\$669,908	\$620,809	\$622,550	\$627,546	\$4,996			
Pur Serv Building Repairs	430	\$114,603	\$125,780	\$137,995	\$177,473	\$180,273	\$2,800			
Pur Serv Ground Repairs	431	\$23,016	\$61,687	\$37,963	\$59,873	\$61,300	\$1,427			
Pur Serv Equip. Repairs	432	\$139,516	\$143,711	\$172,765	\$187,348	\$174,748	(\$12,600)		\$75,000	
Rentals	440	\$194,685	\$198,876	\$195,173	\$198,515	\$198,515	\$0			
Pur Student Transportation	510	\$3,057,112	\$3,136,147	\$2,800,098	\$2,601,495	\$2,642,098	\$40,603		\$200,000	\$120,000

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PLAINFIELD PUBLIC SCHOOLS

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5 YEAR CAPITAL IMPROVEMENT PLAN						
Bud Pool	Description	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
ECC	Roof Replacement		\$350,000			
ECC	Water Heater/HVAC	\$10,000	\$250,000			
ECC	Outbuildings (replacement)			\$16,000		
ECC	Floor Tile Replacement	\$24,000	\$24,000	\$24,000		
ECC	Parking Lot Resurface / Lining	\$50,000 ⁴		\$150,000	\$150,000	
MES	Replacement heaters		\$850,000 ¹			
MES	Parking lot (West lot - paving)		\$100,000			
MES	Electrical Upgrade		\$150,000			
MES	Carpet to Tile (partial 316 & 317) (Asbestos)	\$50,000 ⁴				
MES	Correction of drainage issues	\$12,000 ⁴				
MES	Cafeteria - tables/chairs			\$45,000		
MES	Perimeter fencing	\$50,000				
MES	Technology	\$25,000 ⁴	\$25,000	\$25,000	\$25,000	\$25,000
PCS	1st Floor screens and window stops					
PCS	Bathroom sinks (4)	\$10,000				
PCS	Replacement heaters	\$50,000 ¹	\$1,500,000 ¹		\$25,000	
PCS	Furniture needs		\$25,000			
PCS	Library carpet - replace					
PCS	Nurses office access from foyer	\$8,000				
PCS	Gymnasium sound proofing (additional)					
PCS	Outbuildings - storage	\$19,000				
PCS	Septic / Sewer Line repair					
PCS	Technology	\$40,000 ⁴	\$30,000	\$30,000	\$30,000	\$30,000
PHS	Cafeteria - drainage	\$18,000				
PHS	ADA door openers/Compliance Upgrades	\$65,000 ⁴				
PHS	Technology - Capstone & Replacement	\$40,000 ⁴	\$25,000 ⁴			
PHS	Career Education Program costs	\$25,000	\$25,000			
PHS	Outbuildings - storage	\$15,000				
PHS	Sports Track	\$75,000 ⁴	\$250,000 ⁴			
PHS	Generator Wiring (Kitchen - Freezers/Refrigerators)	\$20,000				
PHS	Heating System - Boilers	\$250,000	\$300,000	\$65,000		
PHS	Tractor					
PHS	Fire Suppression Upgrade	\$25,000				
PHS	Roofing Upgrade	\$50,000				

PLAINFIELD PUBLIC SCHOOLS

2/16/2021 1:31 PM

5 YEAR CAPITAL IMPROVEMENT PLAN						
Bud Pool	Description	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
PMS	2nd Floor screens and window stops					
PMS	Parking lot / Walkways		\$75,000			
PMS	Replacement heaters		\$850,000 ¹			
PMS	Outbuildings - storage		\$15,000			
PMS	Fire Suppression - Pump/Well Upgrade	\$15,000				
PMS	Gym Doors	\$30,000 ⁴	\$30,000	\$30,000	\$30,000	\$30,000
PMS	Technology					
SHE	Replacement heaters/HVAC		\$1,000,000 ¹			
SHE	Parking lot	\$25,000	\$25,000			
SHE	Carpet to Tile/Asbestos Removal	\$50,000				
SHE	Bathroom sinks	\$15,000				
SHE	Novar Climate Control	\$10,000				
SHE	Gutter / Roof repairs	\$25,000	\$150,000	\$25,000	\$25,000	\$25,000
SHE	Technology	\$25,000	\$25,000			
DISTRICT	Maintenance truck	\$48,000				
DISTRICT	Tractor with bucket Loader					
DISTRICT	Parent/Remote Access equipment (Portfolio)		\$30,000	\$30,000	\$30,000	\$30,000
DISTRICT	Teacher/Data input computers					
DISTRICT	Instructional Tech Centers	\$60,000 ⁴	\$50,000	\$50,000	\$50,000	\$50,000
DISTRICT	Adaptive technologies (Sp. Ed.)	\$25,000 ⁴	\$25,000	\$25,000	\$25,000	\$25,000
DISTRICT	W/in district clinical program facilities	\$50,000				
DISTRICT	Universal Access/Design (ADA)/Safety system	\$75,000		\$75,000		
TOTAL IMPROVEMENTS BY BOE		\$1,384,000	\$6,179,000	\$590,000	\$390,000	\$165,000

- Note: 1) Costs marked '1' represent proposed bond referendum improvements
 2) Costs marked with a '2' are included whole or in part in the FY22 operating plan.
 3) HVAC/Heating Systems Upgrades are included in 2022/23 for possible Bond Referendum
 4) Costs marked with a '4' are under consideration for the 2% set aside funds.

INTER-MUNICIPAL
MEMORANDUM OF UNDERSTANDING

WHEREAS, Section 10-248a of the Connecticut General Statutes authorizes the Town of Plainfield Board of Finance to establish a non-lapsing reserve account, and to make deposits to it to be used for educational purposes;

WHEREAS, the Town of Plainfield Board of Education desires that the Board of Finance establish such a reserve account for the limited purpose of providing for capital purchases;

WHEREAS, the Board of Finance desires to establish such a reserve account under the same understanding, that the funds will be limited to providing for capital purchases as may be agreed by both boards from time-to-time.

The parties agree as follows:

1. The Town of Plainfield Board of Finance may establish a non-lapsing reserve account that will be referred to as the Education Reserve Fund and may provide annual deposits in its discretion pursuant to Connecticut General Statutes Section 10-248a.
2. Once the Education Reserve Fund is established and funded, the use of the funds in the Education Reserve Fund may be used for capital and non-recurring educational expenditures as identified in a previously adopted 5-year capital improvement Plan. Emergency conditions, repairs or replacements to capital items not previously included in the five-year capital improvement plan can be added with a recommendation by the Board of Education and approval by the Board of Finance.
3. The term of this arrangement shall be annual. Unless one board provides written notice to the other of its intent to cancel this understanding by March 1 of each year, the annual term and any renewal thereof shall renew automatically for additional terms of one year each, without notice.

Dated

The Town of Plainfield
Board of Finance Chairman

The Town of Plainfield
Board of Education Chairman

Town of Plainfield - Education Reserve Fund

9/15/2021

General Description

There is hereby created a Board of Education Reserve Fund pursuant to Connecticut State Statute Section 10-248a to be funded by contributions up to but not in excess of 2% of the prior Board of Education fiscal year appropriation, requested by the BOE and approved by the Board of Finance.

Contributions to Fund

The Plainfield Board of Finance hereby establishes an Unexpended Education Funds Account within the Town's Municipal Reserve Fund (reserve fund for capital and nonrecurring expenditures) in accordance with CGS Sec. 10-248a. The amount deposited into this account each year will be determined by Board of Finance upon completion of the annual audit and funded by a transfer from the General Fund in the next operating budget.

Subject to audit confirmation of the Board of Education's available year-end balance and the status of the unassigned General Fund balance, the Board of Finance can, deposit into a non-lapsing account any unexpended funds of the prior fiscal year from the budgeted appropriation for education. This amount may be up to 2% of the total budgeted appropriation for education for such fiscal year. The Board of Education shall provide a written request for such funds to the Board of Finance after they have approved the funding request at their Board meeting. The fund shall be accounted for on the Town's general ledger.

Custody of Fund and Investments

The Board of Education Reserve Fund shall be part of the Town's pooled cash account or a separate cash account in the custody of the Town Finance Director. The Town's Finance Director shall exercise control and administration of the Board of Education Reserve Fund on the Town's general ledger. Purchases will be made in accordance with Board of Education Policies. The Town's Finance Director shall transfer funds to the Board of Education upon the approval of such expenditures by the Board of Education. The Board of Education Business Manager shall also maintain a ledger of the deposits and withdrawals of the fund within their records.

Allowable Expenditures

Allowable expenditures from the fund will be defined as submitted requests originating from only the Board of Education per Connecticut State Statute Section 10-248a in the absence of an approved Memorandum of Understanding from the Board of Finance and Board of Education.

Continuity of Account

Any unexpended funds which may remain at the close off each fiscal year in the Board of Education Reserve Fund shall be non-lapsing and remain within the fund for use by the Board of Education.

Closing the Fund

The fund, once established, will continue until the account is a zero balance. Upon depletion of the account, the Board of Finance can close such fund upon a vote. The Board of Finance will not close the fund without public notice.

Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

		Year-to-Date		Variance	
		<u>Budget</u>	<u>Actual</u>	<u>Available</u>	<u>% Remaining</u>
State Revenue					
STATE REVENUE					
10-5004-00	EDUCATION COST SHARE	14,990,047.0	0.00	14,990,047.0	100.00 %
10-5102-00	TOWN AID ROADS	290,093.00	144,961.10	145,131.90	50.03 %
10-5104-00	TELEPHONE ACCESS LINES	37,943.00	0.00	37,943.00	100.00 %
10-5106-00	LOCAL CAPITAL	123,317.00	0.00	123,317.00	100.00 %
10-5108-00	MASH. PEQUOT FUND	82,099.00	0.00	82,099.00	100.00 %
10-5110-00	STATE PROPERTY (PILOT)	34,173.00	0.00	34,173.00	100.00 %
10-5114-00	HOSPITALS (PILOT)	26,401.00	0.00	26,401.00	100.00 %
10-5118-00	REIMB. DISABILITY	3,342.00	0.00	3,342.00	100.00 %
10-5122-00	VETERANS EXEMPTIONS	5,465.00	0.00	5,465.00	100.00 %
10-5124-00	EMERGENCY MGT. ASSIST.	7,534.00	0.00	7,534.00	100.00 %
10-5128-00	DISTRESSED MUNICIPAL	38,951.00	0.00	38,951.00	100.00 %
10-5135-00	MRSA - STATE SALES TAX	144,803.00	0.00	144,803.00	100.00 %
10-5150-00	OTHER STATE REVENUE	10,000.00	0.00	10,000.00	100.00 %
Total STATE REVENUE		15,794,168.0	144,961.10	15,649,206.9	99.08 %
Total State Revenue		15,794,168.0	144,961.10	15,649,206.9	99.08 %
* Gross Revenue *		15,794,168.0	144,961.10	15,649,206.9	
LOCAL REVENUES					
10-5504-00	TUITION - OUT OF TOWN	941,752.00	0.00	941,752.00	100.00 %
10-5506-00	TUITION - SPECIAL ED	512,484.00	0.00	512,484.00	100.00 %
10-5604-00	INVESTMENT INTEREST	20,000.00	2,329.83	17,670.17	88.35 %
10-5606-00	INTEREST & LIENS (TAX)	175,000.00	26,713.57	148,286.43	84.74 %
10-5608-00	BUILDING PERMITS	175,000.00	344,500.63	(169,500.63)	-96.86 %
10-5610-00	PLANNING & ZONING APPL.	40,135.00	27,009.20	13,125.80	32.70 %
10-5612-00	TOWN CLERK FEES	280,000.00	129,820.71	150,179.29	53.64 %
10-5614-00	TOWN CLERK - COPIES	14,000.00	1,471.00	12,529.00	89.49 %
10-5620-00	POLICE - OTHER DUTY	55,000.00	0.00	55,000.00	100.00 %
10-5622-00	POLICE - MISC, REVENUE	20,000.00	3,138.75	16,861.25	84.31 %
10-5626-00	CANTERBURY - FIRE MARSH.	5,872.00	489.33	5,382.67	91.67 %
10-5627-00	CELL TOWER RENTAL 2027	32,850.00	8,212.74	24,637.26	75.00 %
10-5628-00	RENTAL - TOWN HALL	2,500.00	0.00	2,500.00	100.00 %
10-5630-00	RENTAL - SWIM POOL	100,000.00	4,147.00	95,853.00	95.85 %
10-5636-00	I-PARK LOT SALES	50,000.00	56,210.00	(6,210.00)	-12.42 %
10-5640-00	OTHER LOCAL REVENUE	113,000.00	67,605.98	45,394.02	40.17 %
10-5645-00	Rental Recreation Building	10,000.00	0.00	10,000.00	100.00 %
10-5660-00	PROPERTY TAX REVENUE	28,639,557.0	15,186,646.48	13,452,910.5	46.97 %
10-5661-00	Back Taxes Revenue	300,000.00	78,520.69	221,479.31	73.83 %

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Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

	Year-to-Date		Variance	
	Budget	Actual	Available	% Remaining
10-5675-00 Fund Balance -Road construction	275,000.00	0.00	275,000.00	100.00 %
10-5677-00 Fund Balance Town Revaluation	32,542.00	0.00	32,542.00	100.00 %
10-5680-00 WPCA Assessment-WPCA Bond	205,571.00	0.00	205,571.00	100.00 %
10-5695-00 Fund Balance School Pension	200,000.00	0.00	200,000.00	100.00 %
10-5698-00 Usage of School 2% Reserve	100,000.00	0.00	100,000.00	100.00 %
10-5699-00 Fund Balance Usage-General	672,380.00	0.00	672,380.00	100.00 %
Total LOCAL REVENUES	32,972,643.0	15,936,815.9	17,035,827.0	51.67 %
Total Local Revenue	32,972,643.0	15,936,815.9	17,035,827.0	51.67 %
Total Revenue	48,766,811.0	16,081,777.0	32,685,033.9	
SELECTMEN				
10-6101-10 DEPARTMENT HEAD	74,269.00	13,420.20	60,848.80	81.93 %
10-6102-10 SALARIES	50,000.00	9,022.38	40,977.62	81.96 %
10-6103-10 OTHER SELECTMEN	14,167.00	2,557.77	11,609.23	81.95 %
10-6201-10 SUPPLIES & EXPENSE	2,000.00	371.71	1,628.29	81.41 %
10-6203-10 LEGAL NOTICES/ ADVERTISING	5,000.00	2,772.33	2,227.67	44.55 %
10-6210-10 TRAVEL ALLOWANCE	3,000.00	634.59	2,365.41	78.85 %
10-6288-10 TRAINING, CONF & DUES	500.00	0.00	500.00	100.00 %
Total SELECTMEN	148,936.00	28,778.98	120,157.02	80.68 %
FINANCE				
10-6101-12 DEPARTMENT HEAD	97,191.00	17,255.96	79,935.04	82.25 %
10-6102-12 SALARIES	99,109.00	18,370.06	80,738.94	81.46 %
10-6105-12 PAYROLL SERVICE	28,500.00	2,346.72	26,153.28	91.77 %
10-6201-12 SUPPLIES & EXPENSE	3,500.00	153.83	3,346.17	95.60 %
10-6205-12 AUDIT	35,000.00	2,000.00	33,000.00	94.29 %
10-6218-12 COMPUTER-FINANCE	5,200.00	3,117.00	2,083.00	40.06 %
10-6288-12 TRAINING, CONF & DUES	1,500.00	0.00	1,500.00	100.00 %
Total FINANCE	270,000.00	43,243.57	226,756.43	83.98 %
ASSESSOR				
10-6101-14 DEPARTMENT HEAD	68,885.00	13,839.87	55,045.13	79.91 %
10-6102-14 SALARIES	92,252.00	15,722.02	76,529.98	82.96 %
10-6165-14 APPRAISALS	3,700.00	0.00	3,700.00	100.00 %
10-6201-14 SUPPLIES & EXPENSE	5,700.00	740.89	4,959.11	87.00 %
10-6205-14 PROPERTY AUDITS	2,500.00	0.00	2,500.00	100.00 %
10-6218-14 COMPUTER-ASSESSOR	31,293.00	23,544.00	7,749.00	24.76 %
10-6224-14 Revaluation correspond	3,000.00	2,580.76	419.24	13.97 %
10-6226-14 Revaluation PRE-ASSESS	10,000.00	0.00	10,000.00	100.00 %
10-6242-14 VEHICLE EXPENSE	1,000.00	0.00	1,000.00	100.00 %

Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

	Year-to-Date		Variance	
	Budget	Actual	Available	% Remaining
10-6288-14 TRAINING, CONF & DUES	1,800.00	250.00	1,550.00	86.11 %
Total ASSESSOR	220,130.00	56,677.54	163,452.46	74.25 %
TAX COLLECTOR				
10-6101-16 DEPARTMENT HEAD	68,887.00	12,447.69	56,439.31	81.93 %
10-6102-16 SALARIES	51,997.00	8,708.42	43,288.58	83.25 %
10-6201-16 SUPPLIES & EXPENSE	12,470.00	5,850.50	6,619.50	53.08 %
10-6218-16 COMPUTER-TAX COLLECTOR	8,000.00	0.00	8,000.00	100.00 %
10-6288-16 TRAINING, CONF & DUES	1,250.00	0.00	1,250.00	100.00 %
Total TAX COLLECTOR	142,604.00	27,006.61	115,597.39	81.06 %
TOWN CLERK				
10-6101-18 DEPARTMENT HEAD	68,888.00	12,447.88	56,440.12	81.93 %
10-6102-18 SALARIES	93,994.00	16,853.75	77,140.25	82.07 %
10-6201-18 SUPPLIES & EXPENSE	8,300.00	76.55	8,223.45	99.08 %
10-6212-18 GENERAL INDEX	23,000.00	6,196.70	16,803.30	73.06 %
10-6218-18 COMPUTER-TOWN CLERK	725.00	0.00	725.00	100.00 %
Total TOWN CLERK	194,907.00	35,574.88	159,332.12	81.75 %
ELECTION\REGISTRATION				
10-6102-20 REGISTRARS	22,166.00	3,870.57	18,295.43	82.54 %
10-6103-20 ELECTION WORKERS	31,827.00	2,259.25	29,567.75	92.90 %
10-6201-20 SUPPLIES & EXPENSE	17,500.00	2,713.76	14,786.24	84.49 %
Total ELECTION\REGISTRATION	71,493.00	8,843.58	62,649.42	87.63 %
BUILDING & GROUNDS				
10-6102-22 SALARIES	132,754.00	27,418.30	105,335.70	79.35 %
10-6104-22 PART-TIME SALARIES-BUI	6,000.00	1,850.00	4,150.00	69.17 %
10-6106-22 OVERTIME	9,270.00	1,449.56	7,820.44	84.36 %
10-6201-22 SUPPLIES & EXPENSE	7,000.00	3,208.50	3,791.50	54.16 %
10-6225-22 ELECTRICITY	42,936.00	6,705.82	36,230.18	84.38 %
10-6227-22 WATER	4,475.00	135.00	4,340.00	96.98 %
10-6229-22 HEAT	21,000.00	1,468.86	19,531.14	93.01 %
10-6231-22 REFUSE DISPOSAL	8,500.00	735.61	7,764.39	91.35 %
10-6244-22 SERVICE MAINTENANCE	2,400.00	269.41	2,130.59	88.77 %
10-8002-22 TRACTOR/SNOWBLOWER	3,000.00	196.26	2,803.74	93.46 %
10-8014-22 CLEANING	10,000.00	1,415.78	8,584.22	85.84 %
Total BUILDING & GROUNDS	247,335.00	44,853.10	202,481.90	81.87 %
HIGHWAY				

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Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

	Year-to-Date		Variance	
	Budget	Actual	Available	% Remaining
10-6101-24 DEPARTMENT HEAD	66,852.00	13,370.24	53,481.76	80.00 %
10-6102-24 SALARIES	545,148.00	118,096.03	427,051.97	78.34 %
10-6106-24 OVERTIME	80,000.00	1,655.21	78,344.79	97.93 %
10-6115-24 Mechanic Salary-HIGHWA	62,150.00	2,868.48	59,281.52	95.38 %
10-6120-24 Supervisor OT-HIGHWAY	13,000.00	1,639.14	11,360.86	87.39 %
10-6201-24 SUPPLIES & EXPENSE	20,000.00	3,245.87	16,754.13	83.77 %
10-6231-24 REFUSE DISPOSAL	1,560.00	352.75	1,207.25	77.39 %
10-6233-24 UTILITIES	28,000.00	1,850.03	26,149.97	93.39 %
10-6238-24 MOTOR FUEL	37,000.00	2,873.87	34,126.13	92.23 %
10-6242-24 VEHICLE EXPENSE	55,000.00	7,392.25	47,607.75	86.56 %
10-6244-24 CONTRACT SERVICES	28,000.00	5,842.32	22,157.68	79.13 %
10-6246-24 SAND & GRAVEL	39,000.00	0.00	39,000.00	100.00 %
10-6252-24 BITUMINOUS	20,000.00	2,208.95	17,791.05	88.96 %
10-8003-24 MECHANIC TOOLS	200.00	0.00	200.00	100.00 %
Total HIGHWAY	995,910.00	161,395.14	834,514.86	83.79 %
FIRE MARSHAL/ CIVIL PREP				
10-6101-26 DEPARTMENT HEAD	60,000.00	10,032.69	49,967.31	83.28 %
10-6102-26 SALARIES	10,000.00	664.58	9,335.42	93.35 %
10-6201-26 SUPPLIES & EXPENSE	5,000.00	1,366.08	3,633.92	72.68 %
10-6242-26 VEHICLE EXPENSE	3,400.00	102.15	3,297.85	97.00 %
Total FIRE MARSHAL/ CIVIL PREP	78,400.00	12,165.50	66,234.50	84.48 %
POLICE DEPT				
10-6101-30 DEPARTMENT HEAD	109,935.00	17,758.61	92,176.39	83.85 %
10-6102-30 POLICE SALARIES	1,265,797.00	202,406.17	1,063,390.83	84.01 %
10-6103-30 DISPATCH SALARIES	213,922.00	45,145.85	168,776.15	78.90 %
10-6106-30 OVERTIME	113,000.00	16,158.12	96,841.88	85.70 %
10-6107-30 HOLIDAY PAY	87,500.00	3,760.88	83,739.12	95.70 %
10-6108-30 UNIFORM ALLOWANCE	28,000.00	0.00	28,000.00	100.00 %
10-6110-30 SICK DAY INCENTIVE	19,458.00	18,227.00	1,231.00	6.33 %
10-6111-30 EDUCATION INCENTIVE	3,200.00	3,200.00	0.00	0.00 %
10-6201-30 SUPPLIES & EXPENSE	41,000.00	6,094.56	34,905.44	85.14 %
10-6213-30 TRAINING MEMBERSHIPS	32,500.00	12,291.08	20,208.92	62.18 %
10-6218-30 COMPUTER-POLICE DEPT	132,994.00	25,681.71	107,312.29	80.69 %
10-6233-30 UTILITIES	47,000.00	7,162.57	39,837.43	84.76 %
10-6242-30 VEHICLE EXPENSE	81,000.00	9,365.36	71,634.64	88.44 %
10-6623-30 ADMINISTRATIVE SALARIES	40,913.00	6,609.17	34,303.83	83.85 %
Total POLICE DEPT	2,216,219.00	373,861.08	1,842,357.92	83.13 %
BLDG INSPECTOR				

Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

	Year-to-Date		Variance	
	Budget	Actual	Available	% Remaining
10-6101-32 DEPARTMENT HEAD	71,319.00	14,335.98	56,983.02	79.90 %
10-6102-32 SALARIES ASST	72,398.00	13,704.43	58,693.57	81.07 %
10-6201-32 SUPPLIES & EXPENSE	2,465.00	686.90	1,778.10	72.13 %
10-6214-32 RELOCATION	5,000.00	0.00	5,000.00	100.00 %
10-6218-32 COMPUTER-BLDG INSPECTO	1,200.00	0.00	1,200.00	100.00 %
10-6242-32 VEHICLE EXPENSE	1,220.00	114.12	1,105.88	90.65 %
Total BLDG INSPECTOR	153,602.00	28,841.43	124,760.57	81.22 %
PLANNING				
10-6101-34 DEPARTMENT HEAD	71,400.00	13,360.45	58,039.55	81.29 %
10-6102-34 SALARIES	97,067.00	18,235.67	78,831.33	81.21 %
10-6201-34 SUPPLIES & EXPENSE	2,865.00	434.56	2,430.44	84.83 %
10-6210-34 TRAVEL ALLOWANCE	500.00	0.00	500.00	100.00 %
10-6288-34 TRAINING, CONF & DUES	1,000.00	0.00	1,000.00	100.00 %
10-8004-34 MEMBERSHIPS/PUBLICATIONS	1,100.00	95.00	1,005.00	91.36 %
10-8005-34 MAPPING/WIDE COPIER	1,185.00	62.84	1,122.16	94.70 %
Total PLANNING	175,117.00	32,188.52	142,928.48	81.62 %
ECONOMIC DEVELOPMENT				
10-6102-37 SALARIES EDC	56,650.00	10,236.47	46,413.53	81.93 %
10-6201-37 SUPPLIES & EXPENSE	1,200.00	461.11	738.89	61.57 %
10-6288-37 TRAINING, CONF & DUES	2,000.00	1,100.00	900.00	45.00 %
10-8006-37 PRINTING	800.00	0.00	800.00	100.00 %
10-8015-37 MARKETING	7,000.00	350.85	6,649.15	94.99 %
Total ECONOMIC DEVELOPMENT	67,650.00	12,148.43	55,501.57	82.04 %
ANIMAL CONTROL				
10-6101-38 DEPARTMENT HEAD-ANIMAL	38,469.00	8,106.04	30,362.96	78.93 %
10-6102-38 SALARIES	16,140.00	2,613.88	13,526.12	83.80 %
10-6201-38 SUPPLIES & EXPENSE	4,000.00	4,000.00	0.00	0.00 %
10-6233-38 ELECTRICITY	7,100.00	7,100.00	0.00	0.00 %
10-8007-38 ADVERTISING	1,200.00	1,200.00	0.00	0.00 %
10-8008-38 VEHICLE/GAS	1,700.00	1,700.00	0.00	0.00 %
10-8009-38 VET FEES	2,400.00	2,400.00	0.00	0.00 %
Total ANIMAL CONTROL	71,009.00	27,119.92	43,889.08	61.81 %
RECREATION				
10-6101-39 DEPARTMENT HEAD	56,650.00	10,236.47	46,413.53	81.93 %
10-6102-39 SALARIES	46,839.00	8,456.82	38,382.18	81.94 %
10-6104-39 PART-TIME SALARIES	130,063.00	44,530.30	85,532.70	65.76 %
10-6201-39 SUPPLIES & EXPENSE	50,453.00	11,880.80	38,572.20	76.45 %

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Budgeted Revenue and Expense Statement for Fund ID **[GENERAL FUND]**

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

	Year-to-Date		Variance	
	<u>Budget</u>	<u>Actual</u>	<u>Available</u>	<u>% Remaining</u>
10-6233-39 UTILITIES-RECREATION	25,000.00	3,202.29	21,797.71	87.19 %
10-6242-39 VEHICLE EXPENSE	2,800.00	284.00	2,516.00	89.86 %
10-6245-39 POOL OPERATION	73,114.00	24,571.64	48,542.36	66.39 %
Total RECREATION	384,919.00	103,162.32	281,756.68	73.20 %
INSURANCE/ BENEFITS				
10-6112-40 HEART & HYPERTENSION	25,000.00	0.00	25,000.00	100.00 %
10-6113-40 SICK & VACATION PAYOUTS	37,231.00	9,996.67	27,234.33	73.15 %
10-6130-40 HEALTH INSURANCE	1,262,000.00	330,852.73	931,147.27	73.78 %
10-6132-40 LIFE AND DISAB. INS	9,360.00	2,231.53	7,128.47	76.16 %
10-6134-40 PENSION	500,000.00	249,779.73	250,220.27	50.04 %
10-6135-40 SCHOOL PENSION-FUND	200,000.00	0.00	200,000.00	100.00 %
10-6136-40 SOCIAL SECURITY TAX	383,033.00	72,108.34	310,924.66	81.17 %
10-6138-40 UNEMPLOYMENT BENEFITS	6,000.00 (4,740.39)	10,740.39	179.01 %
10-6139-40 RETIREMENT PAYOUT	23,465.00	0.00	23,465.00	100.00 %
10-6207-40 GENERAL INSURANCE	216,839.00	55,815.62	161,023.38	74.26 %
10-6208-40 WORK COMP INSURANCE	203,288.00	42,275.16	161,012.84	79.20 %
Total INSURANCE/ BENEFITS	2,866,216.00	758,319.39	2,107,896.61	73.54 %
GENERAL TOWN				
10-6215-42 TELEPHONE	39,213.00	8,880.58	30,332.42	77.35 %
10-6216-42 LEGAL FEES	130,000.00	20,047.00	109,953.00	84.58 %
10-6217-42 POSTAGE	26,000.00	10,744.38	15,255.62	58.68 %
10-6218-42 COMPUTER	39,647.00	11,228.17	28,418.83	71.68 %
10-6219-42 PROBATE	8,022.00	0.00	8,022.00	100.00 %
10-6220-42 COPY MACHINE	34,000.00	5,176.06	28,823.94	84.78 %
10-6264-42 TOWN AID ROADS	290,093.00	19,029.29	271,063.71	93.44 %
10-6265-42 CLAIMS	1,000.00	0.00	1,000.00	100.00 %
10-6270-42 CONTINGENCY	117,815.00	8,475.00	109,340.00	92.81 %
10-6272-42 TAX REFUND	13,000.00	3,627.85	9,372.15	72.09 %
10-8016-42 ENGINEERING FIRM	75,000.00	3,930.57	71,069.43	94.76 %
10-6280-48 US FLAGS ON POLES	500.00	0.00	500.00	100.00 %
Total GENERAL TOWN	774,290.00	91,138.90	683,151.10	88.23 %
LIBRARIES				
10-6313-44 MOOSUP LIBRARY	77,300.00	19,325.00	57,975.00	75.00 %
Total LIBRARIES	77,300.00	19,325.00	57,975.00	75.00 %
BDS/ COMMISSIONS				

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Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

		Year-to-Date		
		Variance		
	<u>Budget</u>	<u>Actual</u>	<u>Available</u>	<u>% Remaining</u>
10-6321-46 FINANCE BOARD	4,400.00	200.00	4,200.00	95.45 %
10-6322-46 PLANNING/ZONING	8,000.00	537.50	7,462.50	93.28 %
10-6323-46 ZONING APPEALS	4,000.00	101.40	3,898.60	97.47 %
10-6324-46 CONSERVATION	1,100.00	0.00	1,100.00	100.00 %
10-6325-46 TAX REVIEW	1,400.00	0.00	1,400.00	100.00 %
10-6326-46 POLICE COMMISSION	1,000.00	100.00	900.00	90.00 %
10-6327-46 INLAND/WETLAND	4,000.00	209.90	3,790.10	94.75 %
10-6328-46 ETHIC COMMISSION	400.00	0.00	400.00	100.00 %
10-6330-46 AGRICULTURE COMMISSION	900.00	0.00	900.00	100.00 %
10-6331-46 BOARD OF SELECTMAN-BDS	2,500.00	150.00	2,350.00	94.00 %
10-6360-46 ECONOMIC DEVELOPMENT	600.00	0.00	600.00	100.00 %
Total BDS/ COMMISSIONS	28,300.00	1,298.80	27,001.20	95.41 %
PURCHASED SERVICES				
10-6279-48 FIREWORKS	10,000.00	10,000.00	0.00	0.00 %
10-6341-48 CT CONF MUNICIPALS	9,704.00	9,704.00	0.00	0.00 %
10-6343-48 DEPT OF HEALTH	105,875.00	52,937.50	52,937.50	50.00 %
10-6344-48 EMERG COMMUNICATIONS	34,643.00	34,642.95	0.05	0.00 %
10-6345-48 N.E. TRANSIT DISTRICT	26,723.00	26,468.75	254.25	0.95 %
10-6346-48 UNITED SERVICES	3,000.00	3,000.00	0.00	0.00 %
10-6349-48 COUNCIL OF GOVERNMENTS	45,338.00	17,822.50	27,515.50	60.69 %
10-6351-48 TVCCA	13,000.00	13,000.00	0.00	0.00 %
10-6352-48 TOWN REVALUATION	34,637.00	34,636.14	0.86	0.00 %
10-6353-48 BULKY WASTE	236,202.00	59,050.53	177,151.47	75.00 %
Total PURCHASED SERVICES	519,122.00	261,262.37	257,859.63	49.67 %
TOWN CONTRIBUTION				
10-6371-50 SOLDIERS & SAILORS	2,546.00	400.00	2,146.00	84.29 %
10-6378-50 MEMORIAL DAY	2,103.00	0.00	2,103.00	100.00 %
10-6381-50 PROJECT PIN DONATION-T	1,000.00	0.00	1,000.00	100.00 %
Total TOWN CONTRIBUTION	5,649.00	400.00	5,249.00	92.92 %
CAPITAL EXPENSES				
10-6355-52 Quinnebaug Trail Grant	230,000.00	0.00	230,000.00	100.00 %
10-6382-52 LOCAL CAP IMP LOCIP	123,317.00	0.00	123,317.00	100.00 %
10-6383-52 HIGHWAY TRUCK	130,000.00	0.00	130,000.00	100.00 %
10-6384-52 POLICE CARS	20,465.00	0.00	20,465.00	100.00 %
10-6386-52 TOWN BUILDING'S REPAIRS	27,000.00	6,966.49	20,033.51	74.20 %
10-6391-52 ROAD CONSTRUCTION	275,000.00	0.00	275,000.00	100.00 %
10-6397-52 MRSA MUNICIPAL REVENUE	144,803.00	0.00	144,803.00	100.00 %
10-6398-52 HVAC Wall Systems Town	80,000.00	0.00	80,000.00	100.00 %

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Budgeted Revenue and Expense Statement for Fund ID [GENERAL FUND]

Budget ID [BUD2022] vs Jul to Jun 2022 Actual (Year 2022)

	Year-to-Date		Variance	
	Budget	Actual	Available	% Remaining
10-6399-52 Trucks Buildings & Grounds	115,000.00	0.00	115,000.00	100.00 %
10-6404-52 TRUCK/PLOW - LEASE	61,710.00	0.00	61,710.00	100.00 %
10-6414-52 VEHICLE PURCHASES - POLICE	68,000.00	0.00	68,000.00	100.00 %
Total CAPITAL EXPENSES	1,275,295.00	6,966.49	1,268,328.51	99.45 %
DEBT INTEREST				
10-6613-54 WPCA \$5.5M	131,144.00	68,371.88	62,772.12	47.87 %
10-6615-54 Refund Bond \$4.725M	180,150.00	100,525.00	79,625.00	44.20 %
10-6622-54 SCHOOL BOND PROJECT 2017	2,250.00	2,250.00	0.00	0.00 %
Total DEBT INTEREST	313,544.00	171,146.88	142,397.12	45.42 %
DEBT PRINCIPAL				
10-6613-56 WPCA Bond \$5.5M	280,000.00	280,000.00	0.00	0.00 %
10-6616-56 Millbrook/HS Bond (\$16.295M)	1,045,000.00	1,045,000.00	0.00	0.00 %
10-6619-56 SCHOOL BAN ROOF PROJECT	150,000.00	150,000.00	0.00	0.00 %
Total DEBT PRINCIPAL	1,475,000.00	1,475,000.00	0.00	0.00 %
Total Expenses	12,772,947.0	3,780,718.43	8,992,228.57	70.40 %
School Dept.				
SCHOOL DEPT				
10-6702-58 SCHOOL DISBURSEMENTS	35,993,861.0	4,574,015.04	31,419,845.9	87.29 %
10-6704-58 SCHOOL REFUNDS	0.00	(109,436.84)	109,436.84	N/A
Total SCHOOL DEPT	35,993,861.0	4,464,578.20	31,529,282.8	87.60 %
Total School Dept.	35,993,861.0	4,464,578.20	31,529,282.8	N/A
Total Expenses	48,766,808.0	8,245,296.63	40,521,511.3	
Net Income	3.00	7,836,480.38	7,836,477.38	

CRITERIA

Detail Report Sorted by Fund ID + Dept #

Specific Option(s):

1.) Period : Jul to Jun 2022