

Town of New Fairfield
4 Brush Hill Road
New Fairfield, CT 06812

AGENDA
BOARD OF FINANCE
REGULAR MEETING
WEDNESDAY, January 18, 2023
7:30 PM
VIRTUAL MEETING VIA ZOOM
Meeting Code: <https://zoom.us/j/95079217015>
Or dial in phone: (929) 205-6099

1. Call to order
2. Pledge of Allegiance
3. Appointments
4. Correspondence/Announcements
5. Public Comment
6. Approval of Minutes – December 21, 2022 regular meeting
7. Budget Transfers
8. Update - 4th round of Bonding for the CELA/HS projects - Terry Friedman
9. Update - Medical Reserve Fund and FY Medical Claims Projection
10. Review and possible vote - General Fund Policy
11. Discuss and possible vote - Board of Education Budget Surplus for FY2021/22
12. Discuss and possible vote - Board of Selectmen Budget Surplus for FY2021/22
13. Discuss - In-person Board of Finance meetings for 2023
14. ONGOING UPDATES
 - a. Medical update
 - b. Legal update
 - c. Year to date expenses review
 - d. Current year revenue update
 - e. Cap&Non (detail: Bridges & Drainage, and Town Properties)
15. Public Comment
16. Future Agenda items
17. Board Member Comments
18. Adjournment

Received by email on 1/12/2023 @ 11:14 a.m.
By Tricia Quinn, Asst. Town Clerk, New Fairfield



GFOA Best Practice

Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund (CAAFR, Budget) (2015)

Background. In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.¹ While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.² The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

Credit rating agencies monitor levels of fund balance and unrestricted fund balance in a government's general fund to evaluate a government's continued creditworthiness. Likewise, laws and regulations often govern appropriate levels of fund balance and unrestricted fund balance for state and local governments.

Those interested primarily in a government's creditworthiness or liquidity (e.g., rating agencies) are likely to favor higher levels of fund balance. Opposing pressures often come from unions, taxpayers and citizens' groups, who may prefer that fund balance in excess of a government's formal policy requirements, be used for other purposes.

Recommendation. GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.³ Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.⁴ In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.⁵ The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.⁶ Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;

4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

Committee: Budget**Notes:**

- 1 For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
- 2 These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
- 3 Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.
- 4 See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).
- 5 In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.
- 6 In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

Town of New Fairfield - Insurance Reserve Fund - YTD as of xx/xx/202x

	TOWN YTD	BOE YTD	TOTAL YTD	FY END Projection
REVENUES:				
Transfer from GF				
EE Contributions				
OPEB				
TOTAL				
EXPENDITURES:				
Claims Paid				
OPEB claims paid				
Premiums Paid (Anthem, Teamsters, Hartford)				
Contributions H.S.A.				
Affordable Care Act fees				
Other				
Employee Assistance Program				
Stop/Loss Rebate (credit to expenditures)				
Prescription Drug Rebate (credit to expenditures)				
TOTAL				
Revenues minus Expenditures				
Beginning Fund Balance				
Reserve for IBNR				
Total Fund Balance				

Town of New Fairfield

Date of Version: October 16, 2019

By: Ed Sbordone, Acting Treasurer

Title: **General Fund Policy**

Adopted by BOS 10/24/2019

Section: **General Fund**

Adopted by BOF 10/16/2019

Updated for GASB 54 Fund Balance Reporting

POLICY STATEMENT

A positive fund balance serves three important functions:

1. Serves as a contingency fund that enables the Town to respond to unanticipated emergencies or opportunities.
2. Eliminates the need for short term borrowing to handle cash flow between the start of the fiscal year and receipt of revenue from taxes;
3. Can be periodically used to lower taxes to smooth out major fluctuations in the property tax rates;

Credit rating agencies determine the adequacy of the unreserved fund balance using a complex series of financial evaluations. The size of the fund balance is an important, but not the only consideration in the Town's rating. Other important factors are the reliability of government's revenue sources, economic conditions, community wealth factors, cash position, debt ratios, management performance, and fiscal decisions made by the legislative body.

A town's ability to accurately plan and develop sufficient fund balance is a common characteristic of highly rated municipalities.

This policy is intended to provide for a fund balance which satisfies the cash flow and contingency needs of the community, supports our positive bond rating with the rating agencies, and at the same time avoid over taxing the citizens through an excessively large fund balance.

GOVERNMENTAL FUND TYPE DEFINITIONS

1. General Fund – all funds not reported in another fund
2. Special Revenue Funds – proceeds of specific revenue sources that are restricted or committed
3. Capital Projects Funds – financial resources restricted or committed for capital outlays
4. Debt Service Funds – financial resources restricted or committed for principal and interest
5. Permanent Funds – resources restricted that only earnings, and not principal may be used

FUND BALANCE IS THE DIFFERENCE BETWEEN CURRENT ASSETS AND CURRENT LIABILITIES AND IS CHARACTERIZED AS BEING RESTRICTED AND UNRESTRICTED

1. RESTRICTED CATEGORIES
 - a. Restricted – constrained to specific purposes by their providers (grantors, bondholders)
 - b. Committed – constrained to specific purposes by the town (Bo authority)
 - c. Assigned – constrained to intended specific purposes – doesn't meet criteria to be classified as restricted or committed (BOF authority)
 - d. Nonspendable – amounts not in spendable form such as inventories, prepaid items, and contractually maintained intact amounts such as endowments
2. UNRESTRICTED CATEGORY
 - a. Unassigned - Total fund balance minus Restricted minus Committed minus Assigned minus Nonspendable

GUIDANCE

The Board of Finance shall propose annual budgets that provide for first accumulating and thereafter maintaining, as set forth in the plan of action, an unassigned fund balance of not less two months (16.67%) of total operating expenditures.

The following circumstances may justify a significantly higher minimum target levels:

1. Significant volatility in operating revenues or operating expenditures;
2. Potential drain on resources from other funds facing financial difficulties;
3. Exposure to natural disasters (e.g. hurricanes);
4. Reliance on a single corporate taxpayer or upon a group of corporate taxpayers in the same industry;
5. Rapidly growing budgets; or
6. Disparities in timing between revenue collections and expenditures.
7. Increased regulation and unfunded mandates.

Annually, the Board of Finance shall monitor and modify the minimum fund balance requirements based on the aforementioned criteria.

Note: The policy language requires the Board of Finance to maintain a plan of action to bring the fund up to and maintain the minimum required minimum level.

PLAN OF ACTION

100% of the annual budget revenue surplus and a minimum of 50% of the annual budget expenditure surplus shall be transferred to the unassigned fund balance. **Closed out PY encumbrances will be treated as annual budget expenditure surplus.**

In the event the unassigned fund balance becomes greater than two months (16.67%), the excess may be used in one or a combination of the following ways:

1. Let such excess remain in the unassigned fund balance
2. Transfer such excess to the Cap & Non Fund for capital projects
3. Transfer such excess to the Debt Service Fund for debt payments.
4. Transfer such excess to the Medical Reserve Fund.

This policy is subject to review on an annual basis, on or before the anniversary date of its final approval. The Board of Finance is responsible to lead the review process.

Town of New Fairfield Summary of Transfers

Fiscal Year 2022/2023

						Final
						Approval

Additional Appropriation - No Town Meeting Required

<u>\$'s</u>	<u>Transfer From:</u>		<u>\$'s</u>	<u>Transfer To:</u>		

Additional Appropriation - Town Meeting Required

<u>\$'s</u>	<u>Transfer From:</u>		<u>\$'s</u>	<u>Transfer To:</u>		
69,500.00	E25321	General Fund - Unreserved	69,500.00	301-4210-0000-000 / 742.02	Cap & Non - Police Cars & Equipment	BOS 06/23/22
	To purchase vehicle and equipment for additional SRO					BOF 07/20/22 TM 08/30/22
40,500.00	E25321	General Fund - Unreserved	40,500.00	001-4160-0000-000 / 110.00	Police - Salaries	BOS 06/23/22
	Salary for additional SRO					BOF 07/20/22 TM 08/30/22
5,000.00	E25321	General Fund - Unreserved	5,000.00	301-4210-0000-000 / 742.02	Cap & Non - Police Cars & Equipment	BOS 07/14/22
	Shortfall to purchase vehicle due to increased cost					BOF 07/20/22 TM 08/30/22
58,000.00	E25321	General Fund - Unreserved	58,000.00	001-4215-0000-000 / 112.00	Communications Center - Part-Time Salaries	BOS 07/14/22
	To hire additional part-time staff to increase coverage at the dispatch center					BOF 07/20/22 TM 08/30/22
22,500.00	E25321	General Fund - Unreserved	22,500.00	001-4221-0000-000 / 338.01	Ambulance / Paramedic	BOS 07/14/22
	Provider asked for 5% increase instead of anticipated 2% due to severe impact of Covid on operations					BOF 07/20/22 TM 08/30/22

Town of New Fairfield - Insurance Reserve Fund - YTD as of 12/31/2022

	TOWN YTD	BOE YTD	TOTAL YTD	Year End Projection
REVENUES:				
Transfer from GF			4,200,000	5,679,693
EE Contributions	53,347	488,247	541,595	1,224,420
Transfer from OPEB			252,058	504,116
TOTAL			4,993,653	7,408,229
EXPENDITURES:				
Claims Paid	329,455	3,134,411	3,463,865	6,927,731
OPEB claims paid	14,579	341,813	356,392	712,784
Stop/Loss Rebate (credit to expenditures)	-	(8,071)	(8,071)	(570,000)
Prescription Drug Rebate (credit to expenditures)	(22,906)	(206,157)	(229,063)	(380,000)
Premiums Paid (Anthem, Teamsters, Hartford)	206,779	373,928	580,706	1,254,251
Contributions H.S.A.	40,104	539,375	579,479	585,128
Affordable Care Act fees	-	-	-	2,149
Other	3,640	6,848	10,488	11,488
Employee Assistance Program	320	2,878	3,198	6,396
OPEB Contribution	1,293	130,000	131,293	131,293
TOTAL	573,263	4,315,024	4,888,287	8,681,220
Revenues minus Expenditures			105,366	(1,272,991)
Beginning Fund Balance			590,431	590,431
Reserve for IBNR				(310,000)
Total Fund Balance			695,797	(372,560)

Medical Reserve Fund Overview

The Town is self-insured for medical benefits, thus is responsible for the cost of actual claims. This presents certain budgetary challenges as needed funding is estimated during budget. The fund needs to have the reserve to absorb fluctuations between actual claims and estimates.

For FY 2022-2023, the year-end projection results in a deficit.

Projections Challenges:

- The estimate is a straight calculation of average actual monthly claims projected over 12 months. There is no analysis of the nature of claims. Thus, the projection will change every month as actual data is added;
- Stop Loss Rebate is estimated (the amount came from USI/Anthem);
- IBNR claims are not known. The amount comes from Anthem after year-end and has to be recognized in our financial statements. Current projection presumes the return to prior-years' average of 360K.

Possible Mitigation Strategy:

1. Use OPEB fund to the full extent of actual claims, not actuarially determined estimate. Per Milliman, we are not limited by actuarially determined amount of 282K, and should treat OPEB fund as Pension funds and pay actual claims;
2. Appropriate any portion of FY22 Surplus;
3. Wait until May to evaluate fund's position since 10 months of actual claims will be available, thus providing more accurate year-end projection, and appropriate additional funds, as needed, from Unassigned Fund Balance in lieu of FY23 Revenue Surplus with the sources of projected surplus as follows:
 - a. Already received unanticipated revenue from the State (MRSA distribution) – 274K
 - b. In the first quarter, Interest Income is 244K out of budgeted 250K. Thus, the remaining three quarters of the year will be in excess of budget. Estimated excess – 700K.

Justification for Mitigation Strategy:

- The purpose of OPEB fund is to absorb actual claims. Thus, using the fund for its purpose;
- It is projected to have an opportunity to solve FY23 projected expenditure excess in Medical Fund with FY23 projected revenue surplus;
- While Medical Reserve Fund requires the strategy to build back healthy fund balance, the upcoming FY24 pressures should be given strong consideration;
- Regardless of the amount transferred into Medical Reserve during FY23, the fund balance will not be sufficient to provide any budgetary relief for FY24 budget. To be conservative and minimize the risk of another deficit in the fund, the Town will have to increase FY24 contribution by a significant amount (by at least \$1.3 million based on FY22 and projected FY23 performance);
- For municipal budgeting, the use of surplus towards replenishing necessary reserve levels and addressing resurfaced capital needs or spikes in Capital Plan, is the most efficient way to have leveled budget. Leveled budget increases the chances of moderate-to none mill rate increase.

Additional Appropriations for Approval (FY22 Surplus)

		Removed	
PD technology (4G modems)	10,000.00		End of life
			Develop Operating Policy and Procedures Manual (15K) + 4500 Power DMS software to manage updates
PD Accreditation, State required	19,500.00		
Phones Recorder	2,100.00		
Planning Commission	50,000.00		POCD Plan
eFinancePlus Upgrade - Town	8,050.00		Current version is not supported
Well Testing mandated by the State	12,000.00		2-year Service Contract
Equipment for Hybrid Meetings		35,000.00	
Fiber to connect PD to Firehouse	16,000.00		
Housing Opportunity Committee	7,000.00		Survey and Focus Groups
Tractor (Replacement)	85,000.00		
PW NF-17 Radio		2,500.00	FY23 Request
Fire Companies Operating Surplus	16,474.13		To be transferred into Equipment Reserve
FD Apparatus Reserve		50,000.00	Restore FY23 appropriaiton (reduced during budget)
Rolling Shelf for Town Clerk		5,500.00	
Total	226,124.13	93,000.00	
Maximum Use	610,000.00		
Remaining Amt - Unassigned Fund Balance	383,875.87		

**TOWN OF NEW FAIRFIELD
FISCAL YEAR 2022-2023
Additional Appropriation - Town Meeting Required**

<u>\$'S</u>	<u>TRANSFER FROM:</u>	<u>\$'S</u>	<u>TRANSFER TO:</u>		
319,124.13	E25321	General Fund - Unreserved	10,000.00	301-4210-0000-000 / 742.02	Cap & Non - Police Cars & Equipment
		(FY22 Surplus)	19,500.00	301-4210-0000-000 / 742.02	Cap & Non - Police Cars & Equipment
			2,100.00	301-4210-0000-000 / 742.02	Cap & Non - Police Cars & Equipment
			50,000.00	301-4191-0000-000 / 334.01	Cap & Non - Planning Commission
			8,050.00	301-4150-0000-000 / 701.00	Finance Department - System Upgrade
			12,000.00	301-4340-0000-000 / 700.14	Town Properties - Capital
			16,000.00	301-4340-0000-000 / 700.14	Town Properties - Capital
			7,000.00	301-4340-0000-000 / 700.14	Town Properties - Capital
			85,000.00	301-4330-0000-000 / 742.03	Public Works - Trucks & Equipment
			16,474.13	301-4220-0000-000 / 700.14	Fire Department Equipment Reserve
319,124.13			226,124.13		

*Approved at the BOS meeting on 01/12/2023
To be submitted at the BOF meeting on 01/18/2023
To be submitted at Town Meeting (TBD)*

POWERSCHOOL
 DATE: 01/13/2023
 TIME: 12:29:25

TOWN OF NEW FAIRFIELD
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTA11

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1='4161' and orgn.orgn3 between '001' and '009'
 ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT
 TOTALED ON:
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 DEPARTMENT-4161 PROFESSIONAL SERVICES

BUDGET UNIT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
00141610000001	LEGAL-LAND	5,000.00	.00	4,828.70	171.30	.00	100.00
00141610000002	LEGAL-TAX	7,500.00	.00	7,500.00	.00	.00	100.00
00141610000003	LEGAL-LABOR	35,000.00	275.00	32,128.75	2,871.25	.00	100.00
00141610000004	LEGAL-GENERAL/OTHER	35,000.00	1,905.00	14,499.16	20,080.84	420.00	98.80
00141610000005	LEGAL-HEALTH CODE	7,000.00	52.50	6,947.50	52.50	.00	100.00
00141610000006	LEGAL-PLANNING	5,000.00	80.00	4,517.50	482.50	.00	100.00
00141610000007	LEGAL-ZONING	18,000.00	640.00	.00	15,937.12	2,062.88	88.54
00141610000008	LEGAL-ZBA	12,000.00	620.00	10,680.00	1,320.00	.00	100.00
00141610000009	LEGAL-INLAND/WETLAN	5,000.00	.00	4,965.00	35.00	.00	100.00
TOTAL REPORT		129,500.00	3,572.50	86,066.61	40,950.51	2,482.88	98.08

POWERSCHOOL
 DATE: 01/13/2023
 TIME: 12:30:43

TOWN OF NEW FAIRFIELD
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 1
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1='4161' and orgn.orgn3 between '001' and '009'
 ACCOUNTING PERIODS: 1/23 THRU 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT

TOTALED ON:

PAGE BREAKS ON:

FUND - 001 - GENERAL FUND
 BUDGET UNIT - 00141610000001 - LEGAL-LAND

ACCOUNT DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
001-4161-0000-001-00141610000001 - LEGAL-LAND									
332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-01		19969 COHEN & WOLF PC			5,000.00	LEGAL LAND	
07/01/22	11-1					5,000.00		POSTED FROM BUDGET SYSTEM	
10/27/22	21-4	23000008-01	109119	19969 COHEN & WOLF PC		171.30		LAND MATTERS	
TOTAL					5,000.00	171.30	4,828.70		.00
001-4161-0000-002-00141610000002 - LEGAL-TAX									
332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-02		19969 COHEN & WOLF PC			7,500.00	LEGAL TAX	
07/01/22	11-1					7,500.00		POSTED FROM BUDGET SYSTEM	
TOTAL					7,500.00	.00	7,500.00		.00
001-4161-0000-003-00141610000003 - LEGAL-LABOR									
332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-03		19969 COHEN & WOLF PC			35,000.00	LEGAL LABOR	
07/01/22	11-1					35,000.00		POSTED FROM BUDGET SYSTEM	
08/16/22	21-2	23000008-03	108493	19969 COHEN & WOLF PC		192.50		LEGAL LABOR	
09/20/22	21-3	23000008-03	108780	19969 COHEN & WOLF PC		275.00		LEGAL LABOR	
10/27/22	21-4	23000008-03	109119	19969 COHEN & WOLF PC		467.50		LABOR MATTERS	
11/09/22	21-5	23000008-03	109230	19969 COHEN & WOLF PC		1,661.25		LABOR MATTER	
12/14/22	21-6	23000008-03	109525	19969 COHEN & WOLF PC		275.00		LABOR MATTER	
TOTAL					35,000.00	2,871.25	32,128.75		.00
001-4161-0000-004-00141610000004 - LEGAL-GENERAL/OTHER									
332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-04		19969 COHEN & WOLF PC			35,000.00	LEGAL GENERAL	
07/01/22	11-1					35,000.00		POSTED FROM BUDGET SYSTEM	
08/16/22	19-2		JE46			-420.00		COHEN & WOLF-REC. IN F22	
08/16/22	21-2	23000008-04	108493	19969 COHEN & WOLF PC		1,417.50		LEGAL GENERAL	
09/20/22	21-3	23000008-04	108780	19969 COHEN & WOLF PC		5,897.50		LEGAL GENERAL	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

POWERSCHOOL
 DATE: 01/13/2023
 TIME: 12:30:43

TOWN OF NEW FAIRFIELD
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 2
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1='4161' and orgn.orgn3 between '001' and '009'
 ACCOUNTING PERIODS: 1/23 THRU 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT

TOTALED ON:

PAGE BREAKS ON:

FUND - 001 - GENERAL FUND
 BUDGET UNIT - 00141610000004 - LEGAL-GENERAL/OTHER

ACCOUNT DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
332.01				(cont'd)					
10/20/22	21-4	23000008-04	109064	19969 COHEN & WOLF PC		4,860.00	-4,860.00	FOI MATTER	
10/27/22	21-4	23000008-04	109119	19969 COHEN & WOLF PC		2,678.34	-2,678.34	GENERALREPRESENTATION	
11/09/22	21-5	23000008-04	109230	19969 COHEN & WOLF PC		682.50	-682.50	GENERAL LEGAL MATTER	
11/09/22	21-5	23000008-04	109230	19969 COHEN & WOLF PC		3,060.00	-3,060.00	FOIA MATTER	
12/07/22	21-6	23000008-04	109464	19969 COHEN & WOLF PC		120.00	-120.00	GENERAL MATTER	
12/14/22	21-6	23000008-04	109525	19969 COHEN & WOLF PC		1,785.00	-1,785.00	GENERAL MATTER	
TOTAL					35,000.00	20,080.84	14,499.16		420.00

001-4161-0000-005-00141610000005 - LEGAL-HEALTH CODE

332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-05		19969 COHEN & WOLF PC			7,000.00	LEGAL HEALTH	
07/01/22	11-1					7,000.00		POSTED FROM BUDGET SYSTEM	
12/14/22	21-6	23000008-05	109525	19969 COHEN & WOLF PC		52.50	-52.50	HEALTH MATTER	
TOTAL					7,000.00	52.50	6,947.50		.00

001-4161-0000-006-00141610000006 - LEGAL-PLANNING

332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-06		19969 COHEN & WOLF PC			5,000.00	LEAGL PLANNING	
07/01/22	11-1					5,000.00		POSTED FROM BUDGET SYSTEM	
09/20/22	21-3	23000008-06	108780	19969 COHEN & WOLF PC		350.00	-350.00	LEAGL PLANNING	
10/27/22	21-4	23000008-06	109119	19969 COHEN & WOLF PC		52.50	-52.50	PLANNING COMMISSION	
12/14/22	21-6	23000008-06	109525	19969 COHEN & WOLF PC		80.00	-80.00	PLANNING MATTER	
TOTAL					5,000.00	482.50	4,517.50		.00

001-4161-0000-007-00141610000007 - LEGAL-ZONING

332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-07		19969 COHEN & WOLF PC			15,000.00	LEGAL ZONING	
07/01/22	11-1					15,000.00		POSTED FROM BUDGET SYSTEM	
08/16/22	21-2	23000008-07	108493	19969 COHEN & WOLF PC		560.00	-560.00	LEGAL ZONING	
08/19/22	19-2		JE47			-270.00		COHEN & WOLF-REC. IN F22	
08/19/22	21-2	23000008-07	108556	19969 COHEN & WOLF PC		1,827.50	-1,827.50	LEGAL ZONING	
09/20/22	21-3	23000008-07	108780	19969 COHEN & WOLF PC		822.50	-822.50	LEGAL ZONING	
10/04/22	21-4	23000008-07		19969 COHEN & WOLF PC		.00	-11,790.00	LEGAL ZONING	

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

POWERSCHOOL
 DATE: 01/13/2023
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TOWN OF NEW FAIRFIELD
 EXPENDITURE AUDIT TRAIL

PAGE NUMBER: 3
 AUDIT21

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1='4161' and orgn.orgn3 between '001' and '009'
 ACCOUNTING PERIODS: 1/23 THRU 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT

TOTALED ON:

PAGE BREAKS ON:

FUND - 001 - GENERAL FUND
 BUDGET UNIT - 00141610000007 - LEGAL-ZONING

ACCOUNT DATE	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
332.01			(cont'd)						
10/06/22	21-4		108960	14873 HALLORAN & SAGE		130.00	.00	ZONING MATTER	
10/06/22	21-4		108946	19969 COHEN & WOLF PC		9,147.50	.00	ZONING MATTER	
10/27/22	21-4		109119	19969 COHEN & WOLF PC		594.62	.00	ZONING MATTERS	
10/27/22	21-4		109119	19969 COHEN & WOLF PC		1,435.00	.00	ZONING MATTERS	
10/31/22	25-4		BT156		3,000.00			BUDGET TRANSFER	
11/09/22	21-5		109230	19969 COHEN & WOLF PC		630.00	.00	ZONING MATTER	
11/29/22	21-5		109345	19969 COHEN & WOLF PC		420.00	.00	ZONING MATTER	
12/14/22	21-6		109525	19969 COHEN & WOLF PC		220.00	.00	ZONING MATTER	
12/14/22	21-6		109525	19969 COHEN & WOLF PC		420.00	.00	ZONING MATTER	
TOTAL					18,000.00	15,937.12	.00		2,062.88

001-4161-0000-008-00141610000008 - LEGAL-ZBA

332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-08		19969 COHEN & WOLF PC			15,000.00	LEGAL ZBA	
07/01/22	11-1							POSTED FROM BUDGET SYSTEM	
09/20/22	21-3	23000008-08	108780	19969 COHEN & WOLF PC		700.00	-700.00	LEGAL ZBA	
10/31/22	25-4		BT156					BUDGET TRANSFER	
10/31/22	18-4	23000008-08		19969 COHEN & WOLF PC			-3,000.00	CHANGE ORDER - 1	
12/07/22	21-6	23000008-08	109464	19969 COHEN & WOLF PC		620.00	-620.00	ZBA MATTER	
TOTAL					12,000.00	1,320.00	10,680.00		.00

001-4161-0000-009-00141610000009 - LEGAL-INLAND/WETLANDS

332.01					.00	.00	.00	BEGINNING BALANCE	
06/24/22	17-1	23000008-09		19969 COHEN & WOLF PC			5,000.00	LEGAL INLAND/WETLANDS	
07/01/22	11-1							POSTED FROM BUDGET SYSTEM	
09/20/22	21-3	23000008-09	108780	19969 COHEN & WOLF PC		35.00	-35.00	LEGAL INLAND/WETLANDS	
TOTAL					5,000.00	35.00	4,965.00		.00

TOTAL REPORT 129,500.00 40,950.51 86,066.61 2,482.88

* THERE IS A NOTE ASSOCIATED WITH THIS TRANSACTION

POWERSCHOOL
 DATE: 01/13/2023
 TIME: 11:41:42

TOWN OF NEW FAIRFIELD
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 1
 EXPSTA11

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT,ACCOUNT
 TOTALED ON: DEPARTMENT
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 DEPARTMENT-4110 BOARD OF SELECTMAN
 BUDGET UNIT-00141100000000 BOS

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
105.00	ELECTED SALARIES	114,962.00	10,633.44	.00	56,906.88	58,055.12	49.50
110.00	SALARIES	65,255.00	5,731.76	.00	29,949.40	35,305.60	45.90
310.00	EXAMINE LAND RECORD	1,500.00	81.48	1,023.72	476.28	.00	100.00
320.00	CABLE BROADCASTING	16,000.00	.00	.00	15,000.00	1,000.00	93.75
330.00	GRANTS ADMISTRATOR	3,500.00	.00	.00	.00	3,500.00	.00
610.00	MATERIALS & SUPPLIE	4,500.00	214.10	3,368.18	1,049.52	82.30	98.17
TOTAL BOARD OF SELECTMAN		205,717.00	16,660.78	4,391.90	103,382.08	97,943.02	52.39

DEPARTMENT-4120 TOWN CLERK
 BUDGET UNIT-00141200000000 TC

105.00	ELECTED SALARIES	77,214.00	7,274.90	.00	39,284.46	37,929.54	50.88
110.00	SALARIES	82,905.00	7,623.05	.00	39,764.26	43,140.74	47.96
340.00	INDEXING & MICROFIL	21,000.00	1,219.88	12,081.28	8,918.72	.00	100.00
341.00	VITAL STATISTICS	200.00	.00	200.00	.00	.00	100.00
342.00	ORDINANCE UPDATE	1,800.00	.00	1,800.00	.00	.00	100.00
610.00	MATERIALS & SUPPLIE	5,000.00	.00	2,808.09	2,029.91	162.00	96.76
TOTAL TOWN CLERK		188,119.00	16,117.83	16,889.37	89,997.35	81,232.28	56.82

DEPARTMENT-4121 PROBATE
 BUDGET UNIT-00141210000000 PROBATE - FACILITY FEES

610.01		9,647.00	.00	.85	9,646.15	.00	100.00
TOTAL PROBATE		9,647.00	.00	.85	9,646.15	.00	100.00

DEPARTMENT-4140 REGISTRARS OF VOTERS
 BUDGET UNIT-00141400000000 ROV

105.00	ELECTED SALARIES	33,008.00	3,113.90	.00	16,815.06	16,192.94	50.94
110.00	SALARIES	28,000.00	266.25	.00	20,715.00	7,285.00	73.98
610.00	MATERIALS & SUPPLIE	16,113.00	.00	471.79	11,208.41	4,432.80	72.49
TOTAL REGISTRARS OF VOTERS		77,121.00	3,380.15	471.79	48,738.47	27,910.74	63.81

DEPARTMENT-4150 FINANCE
 BUDGET UNIT-00141500000000 FIN

110.00	SALARIES	306,329.00	-18,400.17	.00	143,553.47	162,775.53	46.86
610.00	MATERIALS & SUPPLIE	6,500.00	176.24	4,007.82	744.56	1,747.62	73.11
TOTAL FINANCE		312,829.00	-18,223.93	4,007.82	144,298.03	164,523.15	47.41

DEPARTMENT-4151 BOARD OF FINANCE
 BUDGET UNIT-00141510000000 BOF

110.00	SALARIES	2,690.00	215.20	.00	672.50	2,017.50	25.00
336.00	TOWN AUDIT	63,663.00	.00	33,663.00	30,000.00	.00	100.00
610.00	MATERIALS & SUPPLIE	3,000.00	.00	2,000.00	.00	1,000.00	66.67
801.00	CONTINGENCY	15,000.00	.00	.00	.00	15,000.00	.00
TOTAL BOARD OF FINANCE		84,353.00	215.20	35,663.00	30,672.50	18,017.50	78.64

DEPARTMENT-4152 TREASURER
 BUDGET UNIT-00141520000000 TREAS

POWERSCHOOL
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TOWN OF NEW FAIRFIELD
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 2
 EXPSTA11

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT,ACCOUNT
 TOTALED ON: DEPARTMENT
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 DEPARTMENT-4152 TREASURER
 BUDGET UNIT-00141520000000 TRES

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
105.00	ELECTED SALARIES	8,333.00	694.45	.00	3,472.25	4,860.75	41.67
	TOTAL TREASURER	8,333.00	694.45	.00	3,472.25	4,860.75	41.67

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4153 ASSESSOR							
BUDGET UNIT-00141530000000 A-TAX							
110.00	SALARIES	164,737.00	15,786.10	.00	78,613.22	86,123.78	47.72
337.00	GIS & AUDITS-PERS P	10,000.00	3,510.02	5,504.90	4,495.10	.00	100.00
610.00	MATERIALS & SUPPLIE	9,685.00	1,305.00	4,790.00	2,228.83	2,666.17	72.47
	TOTAL ASSESSOR	184,422.00	20,601.12	10,294.90	85,337.15	88,789.95	51.86

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4154 TAX COLLECTOR							
BUDGET UNIT-00141540000000 TAX							
105.00	ELECTED SALARIES	88,213.00	8,265.35	.00	45,232.89	42,980.11	51.28
110.00	SALARIES	114,274.00	10,880.80	.00	55,518.56	58,755.44	48.58
331.00	DELINQ.TAX COLLECT.	5,000.00	.00	3,015.15	1,984.85	.00	100.00
610.00	MATERIALS & SUPPLIE	5,240.00	183.85	3,995.14	1,150.35	94.51	98.20
	TOTAL TAX COLLECTOR	212,727.00	19,330.00	7,010.29	103,886.65	101,830.06	52.13

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4155 BOARD OF ASSESMENT APPEAL							
BUDGET UNIT-00141550000000 BOAA							
105.00	ELECTED SALARIES	700.00	.00	.00	84.00	616.00	12.00
110.00	SALARIES	686.00	.00	.00	58.80	627.20	8.57
610.00	MATERIALS & SUPPLIE	100.00	.00	.00	42.60	57.40	42.60
	TOTAL BOARD OF ASSESMENT APPE	1,486.00	.00	.00	185.40	1,300.60	12.48

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4160 UNCLSGD PAYROLL &BENEFITS							
BUDGET UNIT-00141600000000 U P&B							
130.01	OVERTIME CONTINGENC	3,000.00	-366.86	.00	1,497.08	1,502.92	49.90
140.00	SALARY ADJUSTMENTS	18,913.00	.00	.00	.00	18,913.00	.00
220.00	SOCIAL SECURITY	378,783.00	32,156.93	.00	186,853.08	191,929.92	49.33
230.00	PENSION	735,876.00	15,651.33	161,574.59	543,830.41	30,471.00	95.86
250.00	UNEMPLOYMENT	15,000.00	5,099.00	.00	5,099.00	9,901.00	33.99
260.00	WORKERS COMPENSATIO	142,000.00	33,289.25	42,132.25	94,657.42	5,210.33	96.33
290.00	EMPLOYEE PHYSICALS	3,000.00	.00	2,000.00	.00	1,000.00	66.67
580.00	MILEAGE REIMBURSEME	1,000.00	63.18	.00	767.71	232.29	76.77
	TOTAL UNCLSGD PAYROLL &BENEFI	1,297,572.00	85,892.83	205,706.84	832,704.70	259,160.46	80.03

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4161 PROFESSIONAL SERVICES							
BUDGET UNIT-00141610000000 LEGAL							
334.01	CONSULTING	3,000.00	.00	.00	87.50	2,912.50	2.92
BUDGET UNIT-00141610000001 LEGAL-LAND							
332.01		5,000.00	.00	4,828.70	171.30	.00	100.00
BUDGET UNIT-00141610000002 LEGAL-TAX							
332.01		7,500.00	.00	7,500.00	.00	.00	100.00
BUDGET UNIT-00141610000003 LEGAL-LABOR							
332.01		35,000.00	275.00	32,128.75	2,871.25	.00	100.00

POWERSCHOOL
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TOWN OF NEW FAIRFIELD
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 3
 EXPSTA11

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT,ACCOUNT
 TOTALED ON: DEPARTMENT
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 DEPARTMENT-4161 PROFESSIONAL SERVICES
 BUDGET UNIT-00141610000004 LEGAL-GENERAL/OTHER

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
BUDGET UNIT-00141610000004	LEGAL-GENERAL/OTHER						
332.01		35,000.00	1,905.00	14,499.16	20,080.84	420.00	98.80
BUDGET UNIT-00141610000005	LEGAL-HEALTH CODE						
332.01		7,000.00	52.50	6,947.50	52.50	.00	100.00
BUDGET UNIT-00141610000006	LEGAL-PLANNING						
332.01		5,000.00	80.00	4,517.50	482.50	.00	100.00
BUDGET UNIT-00141610000007	LEGAL-ZONING						
332.01		18,000.00	640.00	.00	15,937.12	2,062.88	88.54
BUDGET UNIT-00141610000008	LEGAL-ZBA						
332.01		12,000.00	620.00	10,680.00	1,320.00	.00	100.00
BUDGET UNIT-00141610000009	LEGAL-INLAND/WETLANDS						
332.01		5,000.00	.00	4,965.00	35.00	.00	100.00
TOTAL PROFESSIONAL SERVICES		132,500.00	3,572.50	86,066.61	41,038.01	5,395.38	95.93

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
BUDGET UNIT-00141620000000	I/G						
312.00	CT COUNCIL OF SMALL	1,175.00	.00	.00	1,175.00	.00	100.00
316.00	PUBLIC TRANSPORTATI	104,670.00	8,722.50	52,335.00	52,335.00	.00	100.00
421.00	HOUSEHOLD HAZARD WA	15,000.00	7,482.42	7,517.58	7,482.42	.00	100.00
BUDGET UNIT-00141620001000	I/G-WESTERN CT COUNCIL						
313.00		9,053.00	.00	.00	9,053.00	.00	100.00
BUDGET UNIT-00141620002000	I/G-CANDLEWOOD LAKE						
313.00		129,730.00	.00	.00	129,730.00	.00	100.00
BUDGET UNIT-00141620004000	I/G-C C MUNICIPAL						
313.00		8,929.00	.00	.00	8,929.00	.00	100.00
TOTAL INTERGOVERNMENTAL AGENC		268,557.00	16,204.92	59,852.58	208,704.42	.00	100.00

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
BUDGET UNIT-00141630000000	G-INS						
520.01	PROPERTY & CASUALTY	190,000.00	23,090.54	26,992.54	147,775.46	15,232.00	91.98
TOTAL GENERAL INSURANCE		190,000.00	23,090.54	26,992.54	147,775.46	15,232.00	91.98

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/BUD
BUDGET UNIT-00141640000000	B/M						
610.00	MATERIALS & SUPPLIE	6,585.00	15.03	672.73	3,327.70	2,584.57	60.75
615.00	POSTAGE	27,000.00	327.29	16,688.61	9,087.91	1,223.48	95.47
BUDGET UNIT-00141640001000	B/M						
431.00	ASSESSOR EQUIPMENT	22,057.00	.00	2,298.71	19,758.29	.00	100.00
BUDGET UNIT-00141640002000	B/M						
430.01	POSTAGE MACHINE LEA	1,200.00	.00	990.00	210.00	.00	100.00
431.01	TAX COLLECTOR EQUIP	13,091.00	513.00	390.62	12,700.38	.00	100.00
BUDGET UNIT-00141640003000	B/M						
430.02	TELEPHONE MAINTENAN	3,215.00	.00	1,295.00	1,920.00	.00	100.00
431.02	FINANCE EQUIPMENT	16,000.00	.00	370.42	12,658.46	2,971.12	81.43
BUDGET UNIT-00141640004000	B/M						
430.03	LAN EQUIP MAINTENAN	74,875.00	7,278.09	19,239.63	29,683.70	25,951.67	65.34

POWERSCHOOL
 DATE: 01/13/2023
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TOWN OF NEW FAIRFIELD
 EXPENDITURE STATUS REPORT

PAGE NUMBER: 4
 EXPSTA11

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT,ACCOUNT
 TOTALED ON: DEPARTMENT
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 DEPARTMENT-4164 BUSINESS MACHINES
 BUDGET UNIT-00141640004000 B/M

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
431.03	COMM. CENTER EQUIP	50,000.00	.00	18,788.86	31,211.08	.06	100.00
BUDGET UNIT-00141640005000 B/M							
430.04	COPIER MAINTENANCE	5,100.00	275.85	2,776.22	1,591.78	732.00	85.65
431.04	POLICE EQUIPMENT	9,500.00	.00	.00	9,500.00	.00	100.00
BUDGET UNIT-00141640006000 B/M							
431.05	TECHNOLOGY	25,068.00	678.98	4,005.84	4,517.93	16,544.23	34.00
BUDGET UNIT-00141640007000 B/M							
430.06	SYSTEMS ADMINISTRAT	87,253.00	41.02	304.65	205.35	86,743.00	.58
431.06	FIRE MARSHALL EQUIP	1,300.00	.00	100.00	1,200.00	.00	100.00
BUDGET UNIT-00141640008000 B/M							
431.07	FIRE EQUIPMENT	10,369.00	.00	.00	10,368.50	.50	100.00
BUDGET UNIT-00141640011000 B/M							
431.10	LAND USE EQUIPMENT	12,234.00	.00	.00	12,234.00	.00	100.00
TOTAL BUSINESS MACHINES		364,847.00	9,129.26	67,921.29	160,175.08	136,750.63	62.52

DEPARTMENT-4190 HUMAN RESOURCES							
BUDGET UNIT-00141900000000 HR							
345.00	BUSINESS SERVICES	33,000.00	.00	.00	.00	33,000.00	.00
TOTAL HUMAN RESOURCES		33,000.00	.00	.00	.00	33,000.00	.00

DEPARTMENT-4191 PLANNING COMMISSION							
BUDGET UNIT-00141910000000 PLAN							
110.00	SALARIES	3,148.00	188.91	.00	530.01	2,617.99	16.84
610.00	MATERIALS & SUPPLIE	3,100.00	.00	88.00	201.02	2,810.98	9.32
TOTAL PLANNING COMMISSION		6,248.00	188.91	88.00	731.03	5,428.97	13.11

DEPARTMENT-4192 ZONING COMMISSION							
BUDGET UNIT-00141920000000 ZONING							
110.00	SALARIES	78,198.00	6,720.53	.00	33,662.44	44,535.56	43.05
610.00	MATERIALS & SUPPLIE	7,315.00	209.58	821.48	1,132.80	5,360.72	26.72
TOTAL ZONING COMMISSION		85,513.00	6,930.11	821.48	34,795.24	49,896.28	41.65

DEPARTMENT-4193 ZONING BOARD OF APPEALS							
BUDGET UNIT-00141930000000 ZBA							
110.00	SALARIES	7,532.00	559.52	.00	2,883.68	4,648.32	38.29
610.00	MATERIALS & SUPPLIE	4,500.00	.00	1,982.45	1,017.55	1,500.00	66.67
TOTAL ZONING BOARD OF APPEALS		12,032.00	559.52	1,982.45	3,901.23	6,148.32	48.90

DEPARTMENT-4194 ECONOMIC DEVELOPMENT							
BUDGET UNIT-00141940000000 E/D							
110.00	SALARIES	1,568.00	362.60	.00	965.30	602.70	61.56
610.00	MATERIALS & SUPPLIE	5,000.00	.00	.00	685.57	4,314.43	13.71
TOTAL ECONOMIC DEVELOPMENT		6,568.00	362.60	.00	1,650.87	4,917.13	25.14

DEPARTMENT-4195 UTILITIES
 BUDGET UNIT-00141950000000 UTIL

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FUND-001 GENERAL FUND
 DEPARTMENT-4195 UTILITIES
 BUDGET UNIT-00141950000000 UTIL

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
622.00	STREET LIGHTS	15,394.00	1,255.16	8,191.18	6,292.10	910.72	94.08
626.00	GASOLINE & DIESEL	112,487.00	-15,099.66	7,831.78	24,133.84	80,521.38	28.42
BUDGET UNIT-00141950002000 UTIL							
620.08	FIRE COMPANIES	53,760.00	5,366.18	33,184.06	19,560.94	1,015.00	98.11
BUDGET UNIT-00141950003000 UTIL							
620.01	ELECTRIC	120,300.00	10,373.75	51,976.23	64,040.49	4,283.28	96.44
BUDGET UNIT-00141950004000 UTIL							
620.02	TELEPHONE	27,745.00	4,323.19	9,296.64	15,448.36	3,000.00	89.19
BUDGET UNIT-00141950005000 UTIL							
620.03	FUEL OIL	69,700.00	11,598.49	30,182.27	14,567.73	24,950.00	64.20
BUDGET UNIT-00141950006000 UTIL							
620.04	OTHER	26,673.00	1,479.68	12,099.95	8,353.05	6,220.00	76.68
	TOTAL UTILITIES	426,059.00	19,296.79	152,762.11	152,396.51	120,900.38	71.62

DEPARTMENT-4196 PERMANENT BUILDNG COMITEE							
BUDGET UNIT-00141960000000 PBC							
110.00	SALARIES	3,874.00	.00	.00	365.84	3,508.16	9.44
610.00	MATERIALS & SUPPLIE	150.00	.00	.00	.00	150.00	.00
	TOTAL PERMANENT BUILDNG COMIT	4,024.00	.00	.00	365.84	3,658.16	9.09

DEPARTMENT-4197 GENERAL LAND USE							
BUDGET UNIT-00141970000000 LAND							
110.00	SALARIES	16,167.00	.00	.00	.00	16,167.00	.00
610.00	MATERIALS & SUPPLIE	500.00	.00	.00	279.16	220.84	55.83
	TOTAL GENERAL LAND USE	16,667.00	.00	.00	279.16	16,387.84	1.67

DEPARTMENT-4198 HISTORICAL PROPERTIES							
BUDGET UNIT-00141980000000 HISTORICAL PROPERTIES M&S							
610.01		250.00	.00	.00	.00	250.00	.00
	TOTAL HISTORICAL PROPERTIES	250.00	.00	.00	.00	250.00	.00

DEPARTMENT-4199 COMMISSN OF YOUTH OF NF							
BUDGET UNIT-00141990000000 YOUTH							
610.00	MATERIALS & SUPPLIE	1,000.00	.00	.00	.00	1,000.00	.00
	TOTAL COMMISSN OF YOUTH OF NF	1,000.00	.00	.00	.00	1,000.00	.00

DEPARTMENT-4210 POLICE							
BUDGET UNIT-00142100000000 PD							
110.00	SALARIES	655,966.00	57,087.65	.00	286,952.66	369,013.34	43.75
291.00	UNIFORMS	16,000.00	108.41	6,632.22	2,102.40	7,265.38	54.59
317.00	RESIDENT STATE TROO	210,000.00	.00	210,000.00	.00	.00	100.00
322.00	EDUCATION & TRAININ	10,000.00	.00	1,080.00	4,020.00	4,900.00	51.00
430.07	EQUIPMENT MAINTENAN	12,000.00	571.39	6,593.99	2,628.80	2,777.21	76.86
610.00	MATERIALS & SUPPLIE	10,775.00	271.58	2,755.65	7,423.35	596.00	94.47
742.00	VEHICLE MAINTENANCE	18,600.00	5,021.90	11,783.82	3,142.81	3,673.37	80.25
BUDGET UNIT-00142100001000 PD							

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FUND-001 GENERAL FUND
 DEPARTMENT-4210 POLICE
 BUDGET UNIT-00142100001000 PD

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD.
110.02	SECRETARY	19,890.00	2,052.75	.00	10,620.75	9,269.25	53.40
130.00	OVERTIME	87,978.00	18,046.97	.00	76,423.87	11,554.13	86.87
317.01	RESIDENT SERGEANT O	50,000.00	.00	40,889.37	9,110.63	.00	100.00
BUDGET UNIT-00142100002000 PD							
130.02	PRIVATE DUTY OT	21,328.00	6,546.04	.00	13,195.01	8,132.99	61.87
317.02	OTHER RESIDENT TROO	1,100,000.00	.00	1,100,000.00	.00	.00	100.00
BUDGET UNIT-00142100003000 PD							
110.04	T-DAYS/VACATION	15,428.00	.00	.00	.00	15,428.00	.00
130.03	DARE OVERTIME	1,067.00	.00	.00	.00	1,067.00	.00
317.03	RESIDENT TROOPER OT	230,000.00	.00	208,639.30	21,360.70	.00	100.00
BUDGET UNIT-00142100004000 PD							
110.05	LONGEVITY/EDUCATION	1,900.00	.00	.00	800.00	1,100.00	42.11
130.04	TRAINING OVERTIME	5,332.00	.00	.00	2,220.95	3,111.05	41.65
BUDGET UNIT-00142100005000 PD SRO							
130.00	OVERTIME	142,886.00	1,049.84	.00	17,495.77	125,390.23	12.24
BUDGET UNIT-00142100006000 PD SPECIALTY PAY							
100.01		7,200.00	6,775.00	.00	6,775.00	425.00	94.10
TOTAL POLICE		2,616,350.00	97,531.53	1,588,374.35	464,272.70	563,702.95	78.45

DEPARTMENT-4215 COMMUNICATIONS CENTER
 BUDGET UNIT-00142150000000 CC

110.00	SALARIES	252,740.00	22,302.40	.00	121,756.95	130,983.05	48.17
112.00	PART-TIME SALARIES	78,850.00	10,062.50	.00	22,062.50	56,787.50	27.98
130.00	OVERTIME	52,031.00	3,947.88	.00	36,923.20	15,107.80	70.96
322.01	TRAINING - EMD	1,255.00	.00	81.27	418.73	755.00	39.84
530.00	NW-PSCC	5,800.00	.00	2,904.00	2,896.00	.00	100.00
610.00	MATERIALS & SUPPLIE	2,500.00	117.21	170.29	879.71	1,450.00	42.00
660.00	EMERGENCY NOTIFICAT	5,150.00	.00	.00	5,150.00	.00	100.00
TOTAL COMMUNICATIONS CENTER		398,326.00	36,429.99	3,155.56	190,087.09	205,083.35	48.51

DEPARTMENT-4220 FIRE COMPANIES
 BUDGET UNIT-00142200000000 FD

290.01	PHYSICALS	8,500.00	.00	6,255.00	2,245.00	.00	100.00
322.00	EDUCATION & TRAININ	20,000.00	.00	1,150.00	.00	18,850.00	5.75
423.01	CONTRACTED SERVICES	10,000.00	.00	1,350.00	.00	8,650.00	13.50
430.08	BUILD SUPPLIES&REPA	7,080.00	.00	2,665.69	649.31	3,765.00	46.82
610.02	DEPT MATERIAL & SUP	53,000.00	1,926.05	9,719.53	9,005.12	34,275.35	35.33
630.00	TECHNOLOGY	12,500.00	134.88	6,758.12	2,819.62	2,922.26	76.62
BUDGET UNIT-00142200001000 FD							
430.09	MAINTENANCE & REPAI	95,000.00	17,576.86	35,194.28	29,648.33	30,157.39	68.26
610.03	CO'S SUPPLIES & EQU	17,075.00	2,226.55	4,047.67	2,897.33	10,130.00	40.67
BUDGET UNIT-00142200002000 FD							
740.00	DRY HYDRANTS	3,000.00	166.43	362.06	2,029.94	608.00	79.73
BUDGET UNIT-00142200005000 FD PORTABLE EQUIPMENT							
610.01		2,000.00	.00	.00	.00	2,000.00	.00
TOTAL FIRE COMPANIES		228,155.00	22,030.77	67,502.35	49,294.65	111,358.00	51.19

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FUND-001 GENERAL FUND
 DEPARTMENT-4220 FIRE COMPANIES
 BUDGET UNIT-00142200005000 FD PORTABLE EQUIPMENT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4221 AMBULANCE-PARA/EMT							
BUDGET UNIT-00142210000000 AMB							
338.01	AMBULANCE-PARA./EMT	791,468.00	65,776.00	394,658.00	394,656.00	2,154.00	99.73
	TOTAL AMBULANCE-PARA/EMT	791,468.00	65,776.00	394,658.00	394,656.00	2,154.00	99.73
DEPARTMENT-4225 FIRE MARSHALL							
BUDGET UNIT-00142250000000 FM							
110.00	SALARIES	73,869.00	7,102.75	.00	35,513.75	38,355.25	48.08
610.00	MATERIALS & SUPPLIE	5,750.00	81.03	970.82	2,209.91	2,569.27	55.32
	TOTAL FIRE MARSHALL	79,619.00	7,183.78	970.82	37,723.66	40,924.52	48.60
DEPARTMENT-4240 BUILDING INSPECTOR							
BUDGET UNIT-00142400000000 B/I							
110.00	SALARIES	153,142.00	14,200.80	.00	74,178.27	78,963.73	48.44
610.00	MATERIALS & SUPPLIE	3,500.00	66.12	596.32	829.01	2,074.67	40.72
	TOTAL BUILDING INSPECTOR	156,642.00	14,266.92	596.32	75,007.28	81,038.40	48.27
DEPARTMENT-4290 EMERGENCY PLANNING							
BUDGET UNIT-00142900000000 OEM							
110.00	SALARIES	65,361.00	7,549.84	.00	29,895.61	35,465.39	45.74
610.00	MATERIALS & SUPPLIE	9,200.00	67.99	3,065.55	869.45	5,265.00	42.77
	TOTAL EMERGENCY PLANNING	74,561.00	7,617.83	3,065.55	30,765.06	40,730.39	45.37
DEPARTMENT-4295 ANIMAL CONTROL							
BUDGET UNIT-00142950000000 A-CONT							
110.00	SALARIES	49,055.00	4,716.80	.00	23,678.34	25,376.66	48.27
610.00	MATERIALS & SUPPLIE	2,175.00	41.02	1,500.43	672.20	2.37	99.89
	TOTAL ANIMAL CONTROL	51,230.00	4,757.82	1,500.43	24,350.54	25,379.03	50.46
DEPARTMENT-4310 PUBLIC WORKS							
BUDGET UNIT-00143100000000 PW							
110.00	SALARIES	886,793.00	84,513.85	.00	417,283.14	469,509.86	47.06
112.01	TOWN ENGINEER	112,700.00	13,842.90	.00	77,119.59	35,580.41	68.43
120.01	SEASONAL PERSONNEL	29,900.00	2,080.00	.00	8,864.00	21,036.00	29.65
130.00	OVERTIME	82,939.00	15,443.03	.00	18,101.67	64,837.33	21.83
291.00	UNIFORMS	13,000.00	200.00	8,965.01	1,634.99	2,400.00	81.54
421.01	DISPOSAL OF WASTE	8,500.00	.00	2,900.00	.00	5,600.00	34.12
423.00	CONTRACTED SERVICES	345,229.00	14,155.00	209,203.82	131,411.23	4,613.95	98.66
424.00	STORMWATER MANAGEME	55,000.00	10,720.28	34,910.84	20,089.16	.00	100.00
441.00	EQUIPMENT LEASE	10,000.00	1,872.88	.00	3,265.48	6,734.52	32.65
451.00	ROAD REPAIR	150,000.00	.00	22,966.49	70,167.91	56,865.60	62.09
452.00	TOWN AID/LOCIP	354,091.00	15,400.00	55,870.00	32,400.00	265,821.00	24.93
742.01	TRUCK & EQUIP MAIN	120,000.00	3,367.91	46,631.14	65,704.81	7,664.05	93.61
BUDGET UNIT-00143100001000 PW BUILD. & GROUNDS M&S							
610.01		80,000.00	2,990.72	45,386.70	23,881.30	10,732.00	86.59

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 DEPARTMENT-4310 PUBLIC WORKS
 BUDGET UNIT-00143100002000 PW HIGHWAY & STREET M&S

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
BUDGET UNIT-00143100002000	PW HIGHWAY & STREET M&S						
610.01		30,000.00	293.22	9,138.93	2,059.07	18,802.00	37.33
BUDGET UNIT-00143100003000	PW SNOW MATERIAL & SUPP						
610.01		100,000.00	-165.99	77,054.45	1,668.55	21,277.00	78.72
BUDGET UNIT-00143100004000	PW SAFETY COMMITTEE M&S						
610.01		300.00	.00	.00	.00	300.00	.00
TOTAL PUBLIC WORKS		2,378,452.00	164,713.80	513,027.38	873,650.90	991,773.72	58.30

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4410 HEALTH							
BUDGET UNIT-00144100000000 H							
110.00	SALARIES	286,800.00	26,930.79	.00	135,804.78	150,995.22	47.35
344.00	WATER TESTS	7,500.00	3,000.00	2,965.00	4,535.00	.00	100.00
610.00	MATERIALS & SUPPLIE	4,000.00	403.26	1,192.22	2,243.26	564.52	85.89
TOTAL HEALTH		298,300.00	30,334.05	4,157.22	142,583.04	151,559.74	49.19

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4420 INLAND WETLANDS							
BUDGET UNIT-00144200000000 IN-WET							
110.00	SALARIES	2,905.00	107.60	.00	785.48	2,119.52	27.04
346.00	FEES & SERVICES	2,000.00	.00	.00	2,000.00	.00	100.00
610.00	MATERIALS & SUPPLIE	1,000.00	38.00	778.00	222.00	.00	100.00
TOTAL INLAND WETLANDS		5,905.00	145.60	778.00	3,007.48	2,119.52	64.11

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4430 WPCA							
BUDGET UNIT-00144300000000 WPCA							
110.00	SALARIES	628.00	.00	.00	.00	628.00	.00
610.00	MATERIALS & SUPPLIE	900.00	.00	1.00	138.00	761.00	15.44
TOTAL WPCA		1,528.00	.00	1.00	138.00	1,389.00	9.10

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
DEPARTMENT-4440 SOCIAL SERVICES							
BUDGET UNIT-00144400000000 SOCIAL							
110.00	SALARIES	83,086.00	7,373.80	.00	36,564.51	46,521.49	44.01
610.00	MATERIALS & SUPPLIE	900.00	.00	.00	680.39	219.61	75.60
BUDGET UNIT-00144400001000 SOCIAL WOMEN'S CENTER							
350.00		2,200.00	.00	.00	2,200.00	.00	100.00
BUDGET UNIT-00144400002000 SOCIAL REGIONAL HOSPICE							
350.00		3,000.00	.00	.00	3,000.00	.00	100.00
BUDGET UNIT-00144400003000 SOCIAL ABILITY BEYOND							
350.00		1,800.00	.00	.00	1,800.00	.00	100.00
BUDGET UNIT-00144400005000 SOCIAL REGIONAL HOMELESS							
350.00		3,100.00	.00	.00	3,100.00	.00	100.00
BUDGET UNIT-00144400006000 SOCIAL PREVENTION COUNCIL							
350.00		2,500.00	.00	.00	2,500.00	.00	100.00
BUDGET UNIT-00144400007000 SOCIAL DANBURY YOUTH							
350.00		640.00	.00	.00	640.00	.00	100.00
BUDGET UNIT-00144400009000 SOCIAL FAMILY & CHILDREN							
350.00		650.00	.00	.00	650.00	.00	100.00

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 DEPARTMENT-4440 SOCIAL SERVICES
 BUDGET UNIT-00144400010000 SOCIAL WECAHR

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
BUDGET UNIT-00144400010000	SOCIAL WECAHR						
350.00		800.00	.00	.00	800.00	.00	100.00
BUDGET UNIT-00144400011000	SOCIAL REGIONAL MENTAL						
350.00		2,775.00	.00	.00	.00	2,775.00	.00
BUDGET UNIT-00144400012000	SOCIAL TBI CO						
350.00		1,250.00	.00	.00	.00	1,250.00	.00
	TOTAL SOCIAL SERVICES	102,701.00	7,373.80	.00	51,934.90	50,766.10	50.57
DEPARTMENT-4450 SENIOR SERVICES							
BUDGET UNIT-00144500000000	SENIOR						
110.00	SALARIES	141,739.00	13,164.09	.00	67,628.62	74,110.38	47.71
610.00	MATERIALS & SUPPLIE	6,750.00	229.87	4,048.38	2,039.62	662.00	90.19
803.03	NUTRITION PROGRAM	3,158.00	.00	.00	458.40	2,699.60	14.52
810.01	PROGRAMS	41,000.00	4,800.00	24,305.00	15,680.12	1,014.88	97.52
	TOTAL SENIOR SERVICES	192,647.00	18,193.96	28,353.38	85,806.76	78,486.86	59.26
DEPARTMENT-4460 BALL POND ADVISRY COMITEE							
BUDGET UNIT-00144600000000	B-POND						
110.00	SALARIES	886.00	.00	.00	.00	886.00	.00
344.01	WEED CONTROL	8,207.00	.00	.00	.00	8,207.00	.00
	TOTAL BALL POND ADVISRY COMIT	9,093.00	.00	.00	.00	9,093.00	.00
DEPARTMENT-4470 COMMISSION ON AGING							
BUDGET UNIT-00144700000000	AGING						
110.00	SALARIES	3,136.00	.00	.00	509.60	2,626.40	16.25
610.00	MATERIALS & SUPPLIE	1,300.00	.00	.00	200.00	1,100.00	15.38
	TOTAL COMMISSION ON AGING	4,436.00	.00	.00	709.60	3,726.40	16.00
DEPARTMENT-4510 RECREATION							
BUDGET UNIT-00145100000000	REC						
110.00	SALARIES	77,525.00	7,411.94	.00	37,061.77	40,463.23	47.81
	TOTAL RECREATION	77,525.00	7,411.94	.00	37,061.77	40,463.23	47.81
DEPARTMENT-4550 LIBRARY							
BUDGET UNIT-00145500000000	LIBRARY						
110.00	SALARIES	437,148.00	41,753.98	.00	211,049.23	226,098.77	48.28
324.00	EDUCATION	1,800.00	.00	40.76	1,561.24	198.00	89.00
343.00	AUTOMATION	18,700.00	.00	1,321.00	16,548.42	830.58	95.56
430.10	MAINTENANCE	1,800.00	.00	406.00	1,234.00	160.00	91.11
610.04	TECHNICAL SUPPLIES	1,800.00	65.98	1,245.27	304.73	250.00	86.11
640.00	BOOKS & MATERIALS	40,000.00	2,652.08	14,455.73	20,359.11	5,185.16	87.04
810.01	PROGRAMS	6,000.00	238.68	698.19	2,466.37	2,835.44	52.74
	TOTAL LIBRARY	507,248.00	44,710.72	18,166.95	253,523.10	235,557.95	53.56

POWERSCHOOL
DATE: 01/13/2023
TIME: 11:41:42

TOWN OF NEW FAIRFIELD
EXPENDITURE STATUS REPORT

PAGE NUMBER: 10
EXPSTA11

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,DEPARTMENT,BUDGET UNIT,ACCOUNT
TOTALLED ON: DEPARTMENT
PAGE BREAKS ON:

FUND-001 GENERAL FUND
DEPARTMENT-4550 LIBRARY
BUDGET UNIT-00145500000000 LIBRARY

ACCOUNT	- - - - - TITLE - - - - -	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
TOTAL REPORT		12,103,777.00	752,482.09	3,305,231.13	4,918,706.11	3,879,839.76	67.95

POWERSCHOOL
 DATE: 01/13/2023
 TIME: 12:24:56

TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT
 TOTALED ON: 1ST SUBTOTAL
 PAGE BREAKS ON:

FUND-001 GENERAL FUND
 1ST SUBTOTAL-R3110000 PROPERTY TAXES

ACCOUNT - - - -	TITLE - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R3110001	PROPERTY TAXES	54,260,949.00	5,126,744.06	.00	36,204,416.44	18,056,532.56	66.72
R3110002	PROPERTY TAXES - PRIOR	.00	6,636.03	.00	109,704.82	-109,704.82	.00
R3111002	INTEREST LIENS & FEES	200,000.00	6,470.07	.00	85,565.73	114,434.27	42.78
R3111003	MOTOR VEHICLE SUPPLEMENT	500,000.00	135,818.67	.00	135,818.67	364,181.33	27.16
TOTAL PROPERTY TAXES		54,960,949.00	5,275,668.83	.00	36,535,505.66	18,425,443.34	66.48
1ST SUBTOTAL-R3200000 LICENSES & PERMITS							
R3200002	HEALTH	50,000.00	2,650.00	.00	18,283.00	31,717.00	36.57
R3200003	ZONING BOARD OF APPEALS	13,000.00	.00	.00	1,892.00	11,108.00	14.55
R3200004	ZONING	40,000.00	746.00	.00	13,267.00	26,733.00	33.17
R3200005	BUILDING	200,000.00	11,374.00	.00	147,046.00	52,954.00	73.52
R3200006	INLAND WETLANDS	9,000.00	.00	.00	1,468.00	7,532.00	16.31
R3200008	ENVIRONMENTAL ENFORCEMEN	7,500.00	304.00	.00	3,334.00	4,166.00	44.45
R3200009	PUBLIC WORKS FEES	2,500.00	100.00	.00	2,100.00	400.00	84.00
R3200010	FIRE MARSHALL FEES	6,000.00	200.00	.00	2,510.00	3,490.00	41.83
R3200099	OTHER LICENSES & PERMITS	13,000.00	2,570.00	.00	8,910.00	4,090.00	68.54
TOTAL LICENSES & PERMITS		341,000.00	17,944.00	.00	198,810.00	142,190.00	58.30
1ST SUBTOTAL-R3300000 GRANTS							
R3300009	VETERANS EXEMPTION	17,000.00	15,920.34	.00	15,920.34	1,079.66	93.65
R3300033	EMERGENCY MGMT PERF GRAN	7,285.00	.00	.00	.00	7,285.00	.00
R3300034	MUNI STABILIZATION GRANT	265,666.00	.00	.00	265,666.00	.00	100.00
R3303001	TOWN AID ROAD	275,459.00	.00	.00	135,806.40	139,652.60	49.30
R3303007	AID TO ELDERLY RELIEF	.00	1,693.79	.00	1,693.79	-1,693.79	.00
R3303009	JUDICIAL	2,000.00	.00	.00	2,670.00	-670.00	133.50
R3303013	PILOT-STATE PROPERTY	19,563.00	.00	.00	19,562.80	.20	100.00
R3303015	MUNICIPAL REVENUE SHARIN	1,149.00	.00	.00	274,339.75	-273,190.75	23876.39
R3305012	LOCIP	78,632.00	.00	.00	.00	78,632.00	.00
R3305053	EDUCATION ECS	3,481,120.00	.00	.00	870,280.00	2,610,840.00	25.00
R3305056	SPECIAL EDUCATION	651,000.00	.00	.00	.00	651,000.00	.00
TOTAL GRANTS		4,798,874.00	17,614.13	.00	1,585,939.08	3,212,934.92	33.05
1ST SUBTOTAL-R3400000 LOCAL REVENUES							
R3400001	INTEREST INCOME	250,000.00	.00	.00	244,722.87	5,277.13	97.89
R3402012	SENIOR SERVICES PROGRAMS	18,000.00	2,731.00	.00	11,487.00	6,513.00	63.82
R3404005	TOWN CLERK RECEIPTS	100,000.00	5,974.50	.00	42,137.00	57,863.00	42.14
R3404999	TOWN ENGINEER	10,000.00	.00	.00	3,605.52	6,394.48	36.06
R3410199	OTHER LOCAL REVENUES	7,775.00	25.00	.00	1,028.00	6,747.00	13.22
R3415004	REAL ESTATE CONVEYANCE	275,000.00	22,277.50	.00	168,299.90	106,700.10	61.20
R3416011	TELEPHONE LINE ACCESS	20,000.00	.00	.00	.00	20,000.00	.00
R3420009	STUDENT TUITION	400,000.00	113,527.55	.00	115,813.85	284,186.15	28.95
R3421010	SALE OF EQUIPM & PROPERT	.00	4,000.00	.00	4,000.00	-4,000.00	.00
R3422006	POLICE PRIVATE DUTY	21,328.00	.00	.00	7,208.00	14,120.00	33.80
R3422007	EMS/PARAMEDIC BILLING	300,000.00	.00	.00	73,477.13	226,522.87	24.49
TOTAL LOCAL REVENUES		1,402,103.00	148,535.55	.00	671,779.27	730,323.73	47.91

POWERSCHOOL
DATE: 01/13/2023
TIME: 12:24:56

TOWN OF NEW FAIRFIELD
REVENUE STATUS REPORT

PAGE NUMBER: 2
REVSTA11

SELECTION CRITERIA: orgn.fund='001'
ACCOUNTING PERIOD: 6/23

SORTED BY: FUND,1ST SUBTOTAL,ACCOUNT
TOTALED ON: 1ST SUBTOTAL
PAGE BREAKS ON:

FUND-001 GENERAL FUND
1ST SUBTOTAL-R3400000 LOCAL REVENUES

ACCOUNT - - - - TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
TOTAL REPORT	61,502,926.00	5,459,762.51	.00	38,992,034.01	22,510,891.99	63.40

CAPITAL & NONRECURRING ACCOUNT

		Balance	Budget		Available Funds	Expenses thru		Encumbered Funds thru	
Account #'s	Name	July 1, 2022	FY 22-23	Transfers	FY 22-23	12/31/2022	Balance	12/31/2022	Balance
301-4110-0000-000 / 000.00	Lake Studies	18,433.04	-	-	18,433.04	4,608.50	13,824.54	3,369.00	10,455.54
301-4150-0000-000 / 700.04	Boat Dock Replacement Lock Box	136,933.38	-	-	136,933.38	-	136,933.38	-	136,933.38
301-4153-0000-000 / 337.01	Revaluation	124,558.81	40,000.00	-	164,558.81	-	164,558.81	80,000.00	84,558.81
301-4164-0001-000 / 740.02	Business Machines & Equip.	19,327.49	9,500.00	-	28,827.49	-	28,827.49	-	28,827.49
301-4191-0000-000 / 330.00	Planning Commission	-	10,000.00	-	10,000.00	-	10,000.00	-	10,000.00
301-4192-0000-000 / 700.05	Zoning Regulations Maintenance	60,700.00	-	-	60,700.00	-	60,700.00	-	60,700.00
301-4210-0000-000 / 742.02	Police Cars & Equipment	78,579.00	60,800.00	74,500.00	213,879.00	57,389.24	156,489.76	149,993.62	6,496.14
301-4215-0000-000 / 700.07	Communications Center	-	26,500.00	-	26,500.00	10,997.00	15,503.00	-	15,503.00
301-4220-0000-000 / 700.14	Fire Co.	194,703.89	120,000.00	-	314,703.89	40,170.00	274,533.89	19,280.00	255,253.89
301-4220-0001-000 / 700.14	Paramedic Capital	21,383.79	-	-	21,383.79	-	21,383.79	-	21,383.79
301-4290-0000-000 / 740.05	Emergency Planning Capital	6,219.27	-	-	6,219.27	1,498.22	4,721.05	53.55	4,667.50
301-4295-0000-000 / 700.14	Animal Control	17,363.96	-	-	17,363.96	5,150.00	12,213.96	-	12,213.96
301-4330-0000-000 / 742.03	Public Works Trucks & Equip.	120,208.84	235,000.00	-	355,208.84	59,745.48	295,463.36	257,730.21	37,733.15
301-4330-0001-000 / 742.04	Bridge & Drainage	419,501.51	122,250.00	15,000.00	556,751.51	73,680.91	483,070.60	39,051.11	444,019.49
301-4330-0002-000 / 742.05	Musket Ridge Bridge	(1,874.69)	-	-	(1,874.69)	-	(1,874.69)	-	(1,874.69)
301-4340-0003-000 / 700.09	Police Dept. Oil Tank R&R	2,757.54	-	-	2,757.54	-	2,757.54	-	2,757.54
301-4340-0000-000 / 700.14	Town Properties Capital	195,556.52	45,000.00	-	240,556.52	13,525.00	227,031.52	29,620.00	197,411.52
301-4340-0002-000 / 700.14	Town Properties-Furniture	4,556.95	2,750.00	-	7,306.95	-	7,306.95	1,698.20	5,608.75
301-4410-0000-000 / 742.02	Health Department (Cars & Equipment)	26,307.00	-	-	26,307.00	26,306.20	0.80	-	0.80
301-4410-0000-000 / 742.07	Health Department (COVID)	108,091.32	-	-	108,091.32	135.00	107,956.32	2,445.00	105,511.32
301-4510-0000-000 / 700.14	Recreation Capital	104,141.23	-	-	104,141.23	1,254.04	102,887.19	1,145.96	101,741.23
301-4550-0000-000 / 457.00	Library Renovations	42,603.72	-	-	42,603.72	295.60	42,308.12	-	42,308.12
301-4900-0000-000 / 002.11	BOE Capital	-	93,885.00	-	93,885.00	93,885.00	-	-	-
301-4900-0000-000 / 003.11	Fire Co. Reserve	-	116,439.00	-	116,439.00	116,439.00	-	-	-
Appropriated Fund Balance		1,700,052.57	882,124.00	89,500.00	2,671,676.57	505,079.19	2,166,597.38	584,386.65	1,582,210.73
Unappropriated Fund Balance:	\$45,265.87								

**TOWN PROPERTIES
CAPITAL BUDGET
301-4340-0000-000 / 700.14**

	Building	STEAP	Replace		Interior	Electrical	Electrical Install	Update Outside		Ball Pond FH		
	Repair	Town Hall	Furnace	PD	Painting	Install	DPW	Lighting	Library HVAC	Ductless Split	CO A Bay Doors	
	Reserve	Annex	Co. A	Cameras	Annex	PD	Town Garage	All Buildings	Repair	A/C Unit	Repair	Total
Carryover	86,893.32	42,448.20	45,000.00	4,900.00	11,000.00	2,475.00	2,840.00					195,556.52
Current Year	20,000.00							25,000.00				45,000.00
Transfers/Donations												
Per BOS 08/30/2022	(17,034.00)								9,300.00	7,734.00		-
Approved at BOS 11/10/22	(476.00)										476.00	-
												-
												-
Expenditures												
PO #22000712 - Shock Electric							(2,840.00)					(2,840.00)
11/17/22 - The Overhead Door Company	(476.00)											(476.00)
11/17/22 PO#23000521-Tucker Mechanical										(7,734.00)		(7,734.00)
12/04/22 - Shock Electric						(2,475.00)						(2,475.00)
												-
												-
												-
												-
Encumbered												
PO #20000004 - Bob Conley & Son					(6,600.00)							(6,600.00)
PO # 21000580 - Loureiro Engineering		(13,720.00)										(13,720.00)
PO #23000522 - Waterboy Plumbing									(9,300.00)			(9,300.00)
												-
Balance	88,907.32	28,728.20	45,000.00	4,900.00	4,400.00	-	-	25,000.00	-	-	476.00	197,411.52



NEW FAIRFIELD PUBLIC SCHOOLS

3 Brush Hill Road, New Fairfield, CT 06812
Phone: 203 312-5770 Fax: 203 312-5609 www.newfairfieldschools.org

January 10, 2023

To: Wes Marsh, Chair, Board of Finance

From: Kenneth G. Craw, Ed. D, Superintendent

Cc: New Fairfield Board of Education

Re: Surplus Funds

This memorandum is a follow up to the request made by the New Fairfield Board of Finance (BOF) at its December 21 meeting for the Board of Education (BOE) to prioritize its list of capital items for the expenditure surplus. At its January 5 regular meeting, the BOE approved the rank ordered list of items on the following page.

While the BOF requested that we develop the list for an amount up to 25% of the expenditure surplus (\$90,000), the BOE respectfully asks that the BOF reconsider approving up to the maximum allowable amount of 50% of the available funds. The funds will be applied toward the items listed on the following page and will not only address critical needs for the district, but will also reduce the fiscal year 2023-24 BOE capital budget request.

Carrie DePuy, Business Manager, and I will be available for your January 18 Board of Finance meeting to answer questions the BOF may have regarding this request.

Thank you in advance for your consideration.

Prioritized List (#1-4) of BOE FY 24 Capital Items Requested For Surplus Funds

Rank Order	Expense	Rationale	Cost
1.	Three A/C units for MHHS	Install A/C units in three MHHS classrooms for medically-fragile students as a result of the PPT process. This requirement must be satisfied in accordance with student IEPs.	\$33,000
2.	Dump truck	Age of truck and increase in repair costs; Primary vehicle for facilities/grounds operations.	\$60,255
3.	NFMS flooring	MS cafeteria flooring and G lobby flooring are at the end of life expectancy and failing.	\$62,000
4.	NFMS HVAC	New state mandate requires HVAC commissioning prior to January 1, 2024. (Operating Budget)	\$10,000
Subtotal:			\$165,255
Additional FY 24 Capital Items			
	NFMS oil tank	MS oil tank has reached life expectancy and needs to be replaced as required by the state.	\$317,470
	Replacement van for students	Age of van, increasing risk of repair costs and declining trade-in value necessitates replacement.	\$46,000
	NFMS Exterior Updates	Replacement of exterior masonry structures at G-lobby entrance to the middle school cafeteria.	\$25,000
Total Requests:			\$553,575