

TOWN OF NEW FAIRFIELD
REVISED AGENDA
BOARD OF FINANCE REGULAR MEETING
WEDNESDAY, JULY 24, 2024 7:30 PM VIA ZOOM
<https://zoom.us/j/93874972095>

1. Call to Order
2. Pledge of Allegiance
3. Appointments
4. Announcements/Correspondence
5. Public Comment
6. Approval of Minutes: 6/13/24 joint mtg, 6/26/24 Reg mtg, 7/1/24 spec mtg budget vote
7. BOF Communication/Discussion with Thomas Kowalchik USI Consultant re: New Fairfield Medical Insurance (May, June Claims, Renewal Info., Aggregate Number.)
8. Possible Medical Info Update from Finance Director, and/or BOF Discussion of Reserve
9. Budget Transfers
10. End of Year Updates
 - a. Revenues
 - b. Cap and Non
 - c. Bridge and Drainage
 - d. Town Properties
 - e. Unassigned General Fund
11. Discuss and possibly vote on supplemental budget from Registrar of Voters for fifth Referendum
12. Discuss and possibly vote on Acceptance of End of Year Tax Report (questions ahead if possible)
13. Discussion, any BOF Consensus on guidance for 25/26 Budget considerations for Boards in New Fairfield
14. Discuss BOF Participation in Listening Sessions 8/24/24; 9/21/24; 10/19/24; 11/23/24
15. Discuss in September use of BOF Column in Town Tribune?
16. NFBOF Schedule – August recess? September meeting in person?
17. Public Comment
18. Future Agenda Items from Board Members
19. Board Member Comments
20. Adjournment

Grand RateBook Balance Sheet Report – Grand list Year 2022 – SUSPENSE.

Column 1 - Shows the breakout of each type of tax for each year. Real Estate, Personal Property, Motor Vehicle and Motor Vehicle Supplemental.

Column 2 – number of accounts – do not use this information because it can be misleading because accounts haven't been purged from the system yet.

Column 3 – Beginning Balance – This is the Opening Balance as **JULY 1, 2023** for each account type within each year shown.

Columns 4 and 5 – Represent the lawful corrections - any adjustments made by the assessor's office between **July 1, 2023** and the end date of **June 30, 2024**.

In most instances these taxpayers received notification from the Collection Agency – Tax Serv and reached out to the assessor's office with proof to make an adjustment.

Column 6 – Taxes Collectible is the sum of Columns 3,4 and 5 this is the total collectible taxes.

Column 7 – Current Suspense – this is the total list presented June 12th and approved by the board of Finance less any payments received between submittal and approval of the Suspense list.

Shown as an addition on this report and a subtraction on the ACTIVE report.

Column 8 – Taxes paid

Column 9 - Interest paid

Column 10 – Late fees and Liens

Column 11 – Total Paid – is the sum of Taxes, Interest and Late fees paid. Columns 8,9,10

Column 12 – Over paid – over paid an account or paid and requested adj afterward.

Column 13 – Uncollected Taxes – this is the balance of open taxes as of JUNE 30, 2024.

****This report is a compilation of 15 years of BOF approved Suspense Lists. ****

Grand RateBook Balance Sheet Report – Grand list Year 2022 – ACTIVE.

The columns are the same on the ACTIVE report except the Current Suspense on this report is a negative since we are removing those accounts from Active and placing them on Suspense.

When looking at the ACTIVE report Column 3 the Beginning Balance is open accounts as of **JULY 1, 2023** and the last column 13 is the uncollected taxes as of **JUNE 30, 2024**.

The total over paid figure shown of \$79,829.37 represents over payments, and 59,301.68 of this figure pertains to the FirstLight assessment appeal. We will apply the final balance to the 2023 grand list bills going out in July 2024 as per the stipulated agreement that resulted from the lawsuit. Any questions regarding the actual appeal would need to be directed to the Rich Seman the Assessor. The remaining balance pertains to individuals, leasing companies etc who have over paid and are due a refund. Our office does send out notices to taxpayers with a refund request form, but not during collection times because it is simply too busy. We research each account to determine how the credit occurred and who is entitled to the refund. Sometimes both the taxpayer and a bank will mistakenly pay the same bill for example.

The Uncollected Taxes plus the Overpaid equals the total tax receivable – Which for June 30, 2024 would be 737,274.17 in total.

This report is provided to the auditors for review and is always included in the audit report. The audit shows this information in the Supplemental Schedules, Schedule 1.

I don't have any concerns about any years on this list.

Thank you for your assistance. Let me know if you or any of the BOF members need anything else prior to the July 24th meeting.



TOWN OF NEW FAIRFIELD

TAX COLLECTOR'S OFFICE

4 Brush Hill Road

New Fairfield, CT 06812-2665

(203) 312-5620 FAX (203) 312-5612

July 5, 2024

Mrs. Thora Perkins
Board of Finance - Chairman
New Fairfield, CT 06812

Dear Thora:

In accordance with Connecticut General Statute 12-167, the attached reports are hereby submitted to the Board of Finance for the fiscal year ending June 30, 2024. The financial statements (active and suspense) are a summary of the following information:

1. Total amount of unpaid taxes on each rate bill at the beginning of fiscal year 2023-2024 and the total amount of taxes on each rate bill which has become due during such fiscal year.
2. The total amount collected on each rate bill (separated to show taxes, interest, penalties, liens and fees) collected during fiscal year 2023-2024.
3. The total amount of uncollected taxes on each rate bill as of June 30, 2024.

The total additions to, deductions from, each rate bill due to lawful corrections, showing the amount, the name, the reason and the authority, for the fiscal year 2023-2024 has been filed with the Town Clerk.

Respectfully submitted,

Shareen Langdon

Shareen Langdon
Tax Collector

cc: O. Melnikov, Finance Director
Auditors

TAX COLLECTOR'S YEAR END REPORT

GRAND RATEBOOK BALANCE SHEET REPORT
 TOWN OF NEW FAIRFIELD
 GRAND LIST YEAR 2022

Active

Year: 2007 To 2023, Pay Date: 06/30/2024, Time: 06/28/2024 02:17:05 pm All Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Active, Cycle: 00 To 00, Type: TOWN, Bill Type: 00 ALL BILLS												
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
RE	17	5,210.40	0.00	0.00	5,210.40	0.00	0.00	0.00	0.00	0.00	0.00	5,210.40
YR: 2007	17	5,210.40	0.00	0.00	5,210.40	0.00	0.00	0.00	0.00	0.00	0.00	5,210.40
RE	16	4,336.36	0.00	0.00	4,336.36	0.00	0.00	0.00	0.00	0.00	0.00	4,336.36
YR: 2008	16	4,336.36	0.00	0.00	4,336.36	0.00	0.00	0.00	0.00	0.00	0.00	4,336.36
RE	16	3,862.15	0.00	0.00	3,862.15	0.00	0.00	0.00	0.00	0.00	0.00	3,862.15
YR: 2009	16	3,862.15	0.00	0.00	3,862.15	0.00	0.00	0.00	0.00	0.00	0.00	3,862.15
RE	16	3,973.35	0.00	0.00	3,973.35	0.00	0.00	0.00	0.00	0.00	0.00	3,973.35
YR: 2010	16	3,973.35	0.00	0.00	3,973.35	0.00	0.00	0.00	0.00	0.00	0.00	3,973.35
RE	16	4,091.14	0.00	0.00	4,091.14	0.00	0.00	0.00	0.00	0.00	0.00	4,091.14
MV	1	0.00	304.30	-304.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
YR: 2011	17	4,091.14	304.30	-304.30	4,091.14	0.00	0.00	0.00	0.00	0.00	0.00	4,091.14
RE	19	4,432.93	0.00	0.00	4,432.93	0.00	0.00	0.00	0.00	0.00	0.00	4,432.93
YR: 2012	19	4,432.93	0.00	0.00	4,432.93	0.00	0.00	0.00	0.00	0.00	0.00	4,432.93
RE	19	4,577.04	0.00	0.00	4,577.04	0.00	0.00	0.00	0.00	0.00	0.00	4,577.04
YR: 2013	19	4,577.04	0.00	0.00	4,577.04	0.00	0.00	0.00	0.00	0.00	0.00	4,577.04
RE	22	4,841.61	0.00	0.00	4,841.61	0.00	0.00	0.00	0.00	0.00	0.00	4,841.61
YR: 2014	22	4,841.61	0.00	0.00	4,841.61	0.00	0.00	0.00	0.00	0.00	0.00	4,841.61
RE	26	7,130.17	0.00	0.00	7,130.17	0.00	0.00	0.00	0.00	0.00	0.00	7,130.17
YR: 2015	26	7,130.17	0.00	0.00	7,130.17	0.00	0.00	0.00	0.00	0.00	0.00	7,130.17
RE	26	7,283.76	0.00	0.00	7,283.76	0.00	0.00	0.00	0.00	0.00	0.00	7,283.76
YR: 2016	26	7,283.76	0.00	0.00	7,283.76	0.00	0.00	0.00	0.00	0.00	0.00	7,283.76
RE	30	9,348.65	0.00	0.00	9,348.65	0.00	233.94	224.58	24.00	482.52	0.00	9,114.71
MV	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
YR: 2017	31	9,348.65	0.00	0.00	9,348.65	0.00	233.94	224.58	24.00	482.52	0.00	9,114.71

TAX COLLECTOR'S YEAR END REPORT

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF NEW FAIRFIELD
GRAND LIST YEAR 2022

Active

Year: 2007 To 2023, Pay Date: 06/30/2024, Time: 06/28/2024 02:17:06 pm All												
Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Active, Cycle: 00 To 00, Type: TOWN, Bill Type: 00 ALL BILLS												
YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
RE	30	11,844.08	0.00	0.00	11,844.08	0.00	472.78	390.04	24.00	886.82	0.00	11,371.30
MV	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MVS	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
YR: 2018	33	11,844.08	0.00	0.00	11,844.08	0.00	472.78	390.04	24.00	886.82	0.00	11,371.30
RE	36	-12,105.59	0.00	0.00	-12,105.59	0.00	-26,349.84	1,195.69	48.00	-25,106.15	0.00	14,244.25
PP	1	-38.23	38.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MV	36	2,007.40	1,970.33	-141.28	3,836.45	-202.75	1,850.05	444.13	0.00	2,294.18	0.00	1,783.65
MVS	14	861.73	26.07	0.00	887.80	-137.94	165.47	80.25	0.00	245.72	0.00	584.39
YR: 2019	87	-9,274.69	2,034.63	-141.28	-7,381.34	-340.69	-24,334.32	1,720.07	48.00	-22,566.25	0.00	16,612.29
RE	57	-48,940.46	0.00	0.00	-48,940.46	0.00	-12,232.11	5,128.43	144.00	-6,959.68	-59,438.33	-36,708.35
PP	2	121.87	0.00	0.00	121.87	0.00	62.35	29.93	24.00	116.28	0.00	59.52
MV	181	15,369.17	2,046.41	-3,587.19	13,828.39	-344.88	8,742.75	4,558.99	0.00	13,301.74	-399.77	4,740.76
MVS	103	11,744.11	321.51	0.00	12,065.62	-2,154.49	4,579.42	1,345.42	20.00	5,944.84	-151.62	5,331.71
YR: 2020	343	-21,705.31	2,367.92	-3,587.19	-22,924.58	-2,499.37	1,152.41	11,062.77	188.00	12,403.18	-59,989.72	-26,576.36
					REFUND		-3,231.78	-61.45	0.00			
RE	6,479	107,804.10	0.00	0.00	107,804.10	0.00	46,235.73	16,078.77	552.00	62,866.50	-1,778.86	61,568.37
					REFUND		-37,239.69	0.00	0.00			
PP	547	8,141.12	0.00	0.00	8,141.12	-77.28	2,369.23	389.87	144.00	2,903.10	-66.24	5,694.61
					REFUND		-116.57	0.00	0.00			
MV	13,078	119,690.20	11,281.55	-19,019.76	111,951.99	-3,577.09	56,750.31	15,092.48	20.00	71,862.79	-910.25	51,624.59
					REFUND		-11,335.00	-141.11	0.00			
MVS	2,115	47,919.87	580.97	-401.16	48,099.68	-1,600.51	22,826.34	3,757.94	20.00	26,604.28	0.00	23,672.83
					REFUND		-1,650.94	0.00	0.00			
YR: 2021	22,219	283,555.29	11,862.52	-19,420.92	275,996.89	-5,254.88	128,181.61	35,319.06	736.00	164,236.67	-2,755.35	142,560.40
					REFUND		-50,342.20	-141.11	0.00			
RE	6,490	52,282,226.22	33,174.93	-28,654.09	52,286,747.06	0.00	52,108,168.45	100,638.86	980.50	52,209,787.81	-9,943.52	178,578.61
					REFUND		-33,751.17	0.00	0.00			
PP	559	1,156,746.77	11,756.46	-13,895.12	1,154,608.11	-585.64	1,132,118.42	2,496.79	44.00	1,134,659.21	-170.61	21,904.05
					REFUND		-387.04	-43.83	0.00			
MV	13,174	5,263,017.94	84,063.85	-204,667.17	5,142,414.62	-13,017.78	4,927,424.38	48,830.56	500.50	4,976,755.44	-6,969.76	201,972.46
					REFUND		-51,208.58	-59.24	0.00			
MVS	2,008	650,415.78	6,647.76	-20,662.20	636,401.34	-154.51	584,078.40	4,620.43	60.00	588,758.83	-0.41	52,168.43
					REFUND		-2,350.28	-0.56	0.00			
YR: 2022	22,231	59,352,406.71	135,643.00	-267,878.58	59,220,171.13	-13,757.93	58,751,789.65	156,586.64	1,585.00	58,909,961.29	-17,084.30	454,623.55
					REFUND		-87,697.07	-103.63	0.00			
Grand Total	45,138	59,675,913.64	152,212.37	-291,332.27	59,536,793.74	-21,852.87	58,857,496.07	205,303.16	2,605.00	59,065,404.23	-79,829.37	657,444.80
					REFUND		-141,271.05	-306.19	0.00			

TAX COLLECTOR'S YEAR END REPORT

GRAND RATEBOOK BALANCE SHEET REPORT

TOWN OF NEW FAIRFIELD

GRAND LIST YEAR 2022

SUSPENSE

Year: 2007 To 2023, Pay Date: 06/30/2024, Time: 06/28/2024 02:19:40 pm

All

Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Suspense, Cycle: 00 To 00, Type: TOWN, Bill Type: 00 ALL BILLS

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
MV	63	11,510.44	0.00	0.00	11,510.44	0.00	714.45	703.57	212.70	1,630.72	0.00	10,795.99
MVS	23	3,435.34	0.00	0.00	3,435.34	0.00	244.70	231.37	71.42	547.49	0.00	3,190.64
YR: 2017	103	22,004.35	0.00	0.00	22,004.35	0.00	959.15	934.94	284.12	2,178.21	0.00	21,045.20
RE	2	1,585.17	0.00	0.00	1,585.17	0.00	0.00	0.00	0.00	0.00	0.00	1,585.17
PP	13	4,091.70	0.00	0.00	4,091.70	0.00	0.00	0.00	0.00	0.00	0.00	4,091.70
MV	69	10,281.20	0.00	0.00	10,281.20	0.00	752.76	577.47	199.53	1,529.76	0.00	9,528.44
MVS	23	3,204.80	0.00	0.00	3,204.80	0.00	356.37	247.24	90.54	694.15	0.00	2,848.43
YR: 2018	107	19,162.87	0.00	0.00	19,162.87	0.00	1,109.13	824.71	290.07	2,223.91	0.00	18,053.74
RE	1	324.16	0.00	0.00	324.16	0.00	0.00	0.00	0.00	0.00	0.00	324.16
PP	9	2,509.76	0.00	0.00	2,509.76	0.00	0.00	0.00	0.00	0.00	0.00	2,509.76
MV	97	15,833.08	0.00	0.00	15,833.08	202.75	1,570.90	921.02	381.23	2,873.15	0.00	14,464.93
MVS	19	3,038.40	0.00	0.00	3,038.40	137.94	431.43	238.88	100.56	770.87	0.00	2,744.91
YR: 2019	126	21,705.40	0.00	0.00	21,705.40	340.69	2,002.33	1,159.90	481.79	3,644.02	0.00	20,043.76
PP	13	3,735.60	0.00	0.00	3,735.60	0.00	123.51	41.64	52.37	217.52	0.00	3,612.09
MV	79	14,940.51	0.00	-1,089.87	13,850.64	344.88	2,628.80	1,115.85	561.68	4,306.33	0.00	11,566.72
MVS	28	3,746.82	0.00	0.00	3,746.82	2,154.49	779.59	270.81	157.56	1,207.96	0.00	5,121.72
YR: 2020	120	22,422.93	0.00	-1,089.87	21,333.06	2,499.37	3,531.90	1,428.30	771.61	5,731.81	0.00	20,300.53
PP	8	3,340.39	0.00	0.00	3,340.39	77.28	0.00	0.00	0.00	0.00	0.00	3,417.67
MV	61	16,025.47	0.00	-828.05	15,197.42	3,577.09	5,300.03	1,521.09	1,023.18	7,844.30	0.00	13,474.48
MVS	13	900.46	0.00	0.00	900.46	1,600.51	318.75	63.96	57.41	440.12	0.00	2,182.22
YR: 2021	82	20,266.32	0.00	-828.05	19,438.27	5,254.88	5,618.78	1,585.05	1,080.59	8,284.42	0.00	19,074.37
PP	2	0.00	0.00	0.00	0.00	585.64	0.00	0.00	0.00	0.00	0.00	585.64
MV	39	0.00	0.00	0.00	0.00	13,017.78	0.00	0.00	0.00	0.00	0.00	13,017.78
MVS	2	0.00	0.00	0.00	0.00	154.51	0.00	0.00	0.00	0.00	0.00	154.51
YR: 2022	43	0.00	0.00	0.00	0.00	13,757.93	0.00	0.00	0.00	0.00	0.00	13,757.93
Grand Total	1,842	297,533.62	0.00	-2,824.21	294,709.41	21,852.87	18,835.93	16,176.55	5,383.97	40,396.45	-174.79	297,726.35

Sec. 12-167. Reports of tax collectors. Each tax collector, at the end of each fiscal year of his town, city, borough, district or other municipality, shall forthwith deliver to the board of finance or other similar board by whatever name called or, if no such board exists, to the board of selectmen of a town not consolidated with a city or borough, to the common council or board of aldermen of a city, to the board of burgesses of a borough or to the executive committee of any other district, a certified statement containing: (1) The total amount of unpaid taxes on each rate bill at the beginning of the fiscal year just completed and the total amount of taxes on each rate bill which has become due during such fiscal year; (2) the total amount collected on each rate bill separated in such manner as not only to show the taxes, interest, penalties and lien and other fees collected during such fiscal year but also to show what part thereof has been paid into the municipal treasury and what part is in his possession at the end of such fiscal year; (3) the total amount of uncollected taxes on each rate bill on the last day of the fiscal year just completed; (4) the total amount of taxes lawfully abated during such fiscal year, together with a schedule showing the amount of each such tax abatement, the name of the person against whom such tax so abated was levied and the reason for each such abatement; (5) the total additions to and deductions from each rate bill on account of lawful corrections made during such fiscal year, together with a schedule showing the amount of each such correction, the name of the taxpayer concerned, the reason for the correction and the authority therefor; and (6) the total amount of taxes on each rate bill transferred to the suspense tax book during such fiscal year, and a statement that the total uncollected taxes on each such rate bill on the last day of the fiscal year just completed agree with a detailed listing of uncollected taxes still appearing in each such rate bill. Such statement of the collector shall be printed in the municipal report next published, except that it shall not be necessary to include therein the list of abatements granted on account of veterans' exemptions and except that the schedule required in subdivision (5) and the statement required in subdivision (6) of this section may, in lieu of inclusion in such report, be filed in the office of the town clerk within sixty days of the end of the fiscal year. The list of such abatements shall be included in the annual audit report.

Supplimental Budget Request:

June Budget #5

We will not be asking for a supplimental budget for M&S and the ROV staff Salaries.

We will use the new fiscal year funds.

We will monitor our budget and will most likely come to the BOS & BOF in 2025 for additional funds to fill the gap.

We are only asking for the ROV & Town Clerk stipends that need to be approved by BOF under the current funding process.

ROV Salaries:(not elected)

Elections & Training

Total needed for acct 110 rov salaries:

\$0

Materials&Supplies:

Total needed for acct 610 rov M&S:

\$0

ROV Elected Salaries:

Additional Stipend for Ext	\$1000 per day	(\$2,000)
Budget Vote #5		
		(\$2,000)

Total needed for acct 105 rov elected salaries

\$2,000

Total Requested for ROV budget: \$2,000

Town Clerk Elected Salaries:

Additional Stipend for Ext	\$1000 per day	(\$1,000)
Budget Votes #5		
		(\$1,000)

Total Requested for Town Clerk budget: \$1,000

Town of New Fairfield Summary of Transfers

Fiscal Year 2023/2024

						Final
						Approval
<u>Intra-Departmental Transfers</u>						
<u>\$'s</u>	<u>Transfer From:</u>		<u>\$'s</u>	<u>Transfer To:</u>		
37,730.00	001-4310-0000-000 / 451.00	Public Works - Road Repair	37,730.00	001-4310-0000-000 / 452.00	Public Works - Town Aid/LOCIP	9/14/23
2,500.00	001-4161-0000-001 / 332.01	Professional Services Legal - Land	5,000.00	001-4161-0000-000 / 334.01	Professional Services - Consulting	9/14/23
2,500.00	001-4161-0000-006 / 332.01	Professional Services Legal - Planning				
5,000.00	001-4210-0005-000 / 130.00	Police - SRO Overtime	5,000.00	001-4210-0004-000 / 130.04	Police - Training Overtime	10/12/23
25,000.00	001-4215-0000-000 / 112.00	Communications Center - Part-time Salaries	25,000.00	001-4215-0000-000 / 130.00	Communications Center - Overtime	11/30/23
1,000.00	001-4160-0000-000 / 250.00	Unclassified Payroll & Benefits - Unemployment	1,000.00	001-4160-0000-000 / 580.00	Unclassified Payroll & Benefits - Mileage	12/14/23
500.00	001-4164-0000-000 / 615.00	Business Machines - Postage	500.00	001-4164-0002-000 / 431.01	Business Machines - Tax Collector	12/14/23
900.00	001-4210-0005-000 / 130.00	Police - SRO Overtime	900.00	001-4210-0006-000 / 100.01	Police - Specialty Pay	12/14/23
30,000.00	001-4210-0005-000 / 130.00	Police - SRO Overtime	30,000.00	001-4210-0001-000 / 130.00	Police - Overtime	12/14/23
1,067.00	001-4210-0003-000 / 130.03	Police - DARE Overtime	1,067.00	001-4210-0004-000 / 130.04	Police - Training Overtime	1/11/24
1,000.00	001-4210-0000-000 / 742.00	Police - Vehicle Maintenance	1,000.00	001-4210-0004-000 / 130.04	Police - Training Overtime	1/11/24
500.00	001-4210-0000-000 / 430.07	Police - Equipment Maintenance	500.00	001-4210-0004-000 / 130.04	Police - Training Overtime	1/11/24
200.00	001-4215-0000-000 / 112.00	Communication Center - Part-time Salaries	200.00	001-4215-0000-000 / 322.01	Communication Center - Training EMD	1/25/24
7,500.00	001-4220-0000-000 / 423.01	Fire Companies - Professional Services	7,500.00	001-4220-0001-000 / 430.09	Fire Companies - Maintenance & Repair	3/14/24
4,000.00	001-4161-0000-009 / 332.01	Professional Services - Legal Inland/Wetlands	4,000.00	001-4161-0000-007 / 332.01	Professional Services - Legal Zoning	3/14/24
2,000.00	001-4161-0000-002 / 332.01	Professional Services - Legal Tax	2,000.00	001-4161-0000-008 / 332.01	Professional Services - Legal ZBA	3/28/24
20,000.00	001-4210-0000-000 / 110.00	Police - Salaries	20,000.00	001-4210-0001-000 / 130.00	Police - Overtime	3/28/24
3,300.00	001-4151-0000-000 / 801.00	BOF - Contingency	3,300.00	001-4151-0000-000 / 336.00	BOF - Town Audit	3/28/24
2,120.00	001-4151-0000-000 / 801.00	BOF - Contingency	2,120.00	001-4151-0000-000 / 610.00	BOF - M&S	3/28/24
300.00	001-4420-0000-000 / 110.00	Inland/Wetlands - Salaries	300.00	001-4420-0000-000 / 610.00	Inland/Wetlands - M&S	4/11/24
3,000.00	001-4550-0000-000 / 110.00	Library - Salaries	3,000.00	001-4550-0000-000 / 640.00	Library - Books & Materials	4/11/24

1,300.00	001-4161-0000-002 / 332.01	Legal - Tax	820.00	001-4161-0000-009 / 332.01	Legal - Inland/Wetlands	4/11/24
			330.00	001-4161-0000-008 / 332.01	Legal - ZBA	
			150.00	001-4161-0000-001 / 332.01	Legal - Land	
1,500.00	001-4154-0000-000 / 331.00	Tax Collector - Delinquent Tax Collection Fees	1,500.00	001-4154-0000-000 / 610.00	Tax Collector - M&S	4/25/24
3,000.00	001-4161-0000-005 / 332.01	Legal - Health	3,000.00	001-4161-0000-007 / 332.01	Legal - Zoning	4/25/24
6,000.00	001-4215-0000-000 / 112.00	Communications Center - Part-time Salaries	6,000.00	001-4215-0000-000 / 130.00	Communications Center - Overtime	5/9/24
40,000.00	001-4210-0000-000 / 110.00	Police - Salaries	40,000.00	001-4210-0001-000 / 130.00	Police - Overtime	5/9/24
2,560.00	001-4151-0000-000 / 801.00	BOF - Contingency	2,560.00	001-4151-0000-000 / 610.00	BOF - M&S	5/9/24
7,000.00	001-4220-0000-000 / 322.00	FD - Education & Training	9,500.00	001-4220-0001-000 / 430.09	FD - Maintenance & Repairs	5/23/24
2,500.00	001-4220-0000-000 / 423.01	FD - Professional Services				
2,560.00	001-4151-0000-000 / 801.00	BOF - Contingency	2,560.00	001-4151-0000-000 / 610.00	BOF - M&S	5/23/24
57.00	001-4550-0000-000 / 110.00	Library - Salaries	57.00	001-4550-0000-000 / 430.10	Library - Maintenance	5/23/24
14,600.00	001-4310-0002-000 / 610.01	PW - Highway & Streets M&S	64,600.00	001-4310-0000-000 / 423.00	PW - Contracted Services (Trees)	5/23/24
35,000.00	001-4310-0000-000 / 130.00	PW - Overtime				
15,000.00	001-4310-0000-000 / 120.01	PW - Seasonal Personnel				
5,300.00	001-4161-0000-004 / 332.01	Legal - General	6,100.00	001-4161-0000-003 / 332.01	Legal - Labor	5/23/24
800.00	001-4161-0000-005 / 332.01	Legal - Health				
2,070.00	001-4161-0000-006 / 332.01	Legal - Planning	770.00	001-4161-0000-009 / 332.01	Legal - Inlands/Wetlands	5/23/24
			700.00	001-4161-0000-001 / 332.01	Legal - Land	
			600.00	001-4161-0000-007 / 332.01	Legal - Zoning	
2,930.00	001-4161-0000-005 / 332.01	Legal - Health	2,930.00	001-4161-0000-008 / 332.01	Legal - ZBA	5/23/24
2,760.00	001-4210-0000-000 / 110.00	PD - Salaries	2,760.00	001-4210-0000-000 / 110.02	PD - Secretary	5/23/24
2,560.00	001-4151-0000-000 / 801.00	BOF - Contingency	2,560.00	001-4151-0000-000 / 610.00	BOF - M&S	6/13/24
500.00	001-4110-0000-000 / 310.00	BOS - Examine Land Records	500.00	001-4110-0000-000 / 610.00	BOS - M&S	6/13/24
5,000.00	001-4215-0000-000 / 112.00	Communications Center - Part-time Salaries	5,000.00	001-4215-0000-000 / 130.00	Communications Center - Overtime	6/13/24
2,292.00	001-4164-0006-000 / 431.05	Business Machines - Technology	2,292.00	001-4164-0004-000 / 430.03	Business Machines - LAN	6/13/24
4,000.00	001-4220-0001-000 / 610.03	Fire Companies - Supplies & Equipment	4,000.00	001-4220-0001-000 / 430.09	Fire Companies - Vehicle Maintenance & Repairs	6/13/24
5,600.00	001-4310-0000-000 / 441.00	PW - Equipment Lease	10,300.00	001-4310-0000-000 / 423.00	PW - Contracted Services	6/13/24
4,700.00	001-4310-0003-000 / 610.01	PW - Snow M&S				

60.00	001-4310-0003-000 / 610.01	PW - Snow M&S	60.00	001-4310-0004-000 / 610.01	PW - Safety Committee	6/13/24
4,000.00	001-4220-0000-000 / 322.00	Fire Companies - Educaiton & Training	4,000.00	001-4220-0000-000 / 610.02	Fire Companies - M&S	6/27/24
2,500.00	001-4220-0001-000 / 610.03	Fire Companies - Supplies & Equipment	2,500.00	001-4220-0001-000 / 430.09	Fire Companies - Vehicle Maintenance & Repairs	6/27/24
2,000.00	001-4164-0001-000 / 431.00	Buisness Machines - Assessor	3,000.00	001-4164-0000-000 / 615.00	Business Machines - Postage	6/27/24
1,000.00	001-4164-0004-000 / 431.03	Buisness Machines - Communications Center				
100.00	001-4310-0000-000 / 421.01	PW - Disposal of Waste	100.00	001-4310-0003-000 / 610.01	PW - Snow M&S	6/27/24

Town of New Fairfield Summary of Transfers

Fiscal Year 2023/2024

Inter-Departmental Transfers

\$'s	<u>Transfer From:</u>		\$'s	<u>Transfer To:</u>		<u>Approval</u>
627.00	001-4430-0000-000 / 110.00	WPCA - Salaries	7,127.00	001-4110-0000-000 / 110.00	Board of Selectmen - Salaries	
500.00	001-4199-0000-000 / 610.00	Commission for the Youth - M&S				BOS 02/08/24
2,000.00	001-4470-0000-000 / 110.00	Commission on Aging - Salaries				BOF 02/21/24
4,000.00	001-4161-0000-002 / 332.01	Professional Services - Legal Tax				
3,900.00	001-4163-0000-000 / 520.01	General Insurance - Property & Casualty	2,500.00	001-4140-0000-000 / 110.00	Registrars of Voters - Salaries	BOS 05/09/24
			1,400.00	001-4140-0000-000 / 105.00	Registrars of Voters - Elected Salaries	BOF 05/22/24
1,000.00	001-4151-0000-000 / 801.00	BOF - Contingency	1,000.00	001-4110-0000-000 / 610.00	BOS - M&S	
16,100.00	001-4160-0000-000 / 140.00	Unclassified Payroll & Benefits - Salary Adj	10,100.00	001-4140-0000-000 / 110.00	ROV - Salaries	
			4,000.00	001-4140-0000-000 / 105.00	ROV - Elected Salaries	
			2,000.00	001-4120-0000-000 / 105.00	Town Clerk - Elected Salaries	
1,900.00	001-4163-0000-000 / 520.01	General Insurance - Property & Casualty	1,900.00	001-4140-0000-000 / 610.00	ROV - M&S	
5,500.00	001-4163-0000-000 / 520.01	General Insurance - Property & Casualty	31,000.00	001-4161-0000-004 / 332.01	Legal - General	
13,000.00	001-4160-0000-000 / 250.00	Unclassified Payroll & Benefits - Unemployment				
8,500.00	001-4160-0000-000 / 260.00	Unclassified Payroll & Benefits - Wrokers' Comp				
4,000.00	001-4154-0000-000 / 331.00	Tax Collector - Delinq. Tax Colleciton				
52,200.00	001-4160-0000-000 / 140.00	Unclassified Payroll & Benefits - Salary Adj	3,000.00	001-4110-0000-000 / 105.00	BOS - Elected Salaries	
			2,000.00	001-4120-0000-000 / 105.00	Town Clerk - Elected Salaries	BOS 06/13/24
			3,700.00	001-4120-0000-000 / 110.00	Town Clerk - Salaries	BOF 06/26/24
			900.00	001-4140-0000-000 / 105.00	ROV - Elected Salaries	
			8,000.00	001-4150-0000-000 / 110.00	Finance - Salaries	
			300.00	001-4152-0000-000 / 105.00	Treasurer - Elected Salaries	
			4,200.00	001-4153-0000-000 / 110.00	Assessor - Salaries	
			1,500.00	001-4154-0000-000 / 105.00	Tax Collector - Elected Salaries	
			2,500.00	001-4154-0000-000 / 110.00	Tax Collector - Salaries	
			1,300.00	001-4192-0000-000 / 110.00	Zoning - Salaries	
			500.00	001-4225-0000-000 / 110.00	Fire Marshal - Salaries	
			4,000.00	001-4295-0000-000 / 110.00	Animal Control - Salaries	
			2,000.00	001-4310-0000-000 / 110.00	PW - Salaries	
			7,000.00	001-4310-0000-000 / 112.01	PW - Town Engineer	
			1,500.00	001-4410-0000-000 / 110.00	Health - Salaries	
			4,000.00	001-4440-0000-000 / 110.00	Social Services - Salaries	
			5,000.00	001-4460-0000-000 / 110.00	Senior Services - Salaries	
			800.00	001-4510-0000-000 / 110.00	Parks & Recreation - Salaries	

Town of New Fairfield Summary of Transfers

Fiscal Year 2023/2024

						Final
						<u>Approval</u>

Additional Appropriation - No Town Meeting Required

<u>\$'s</u>	<u>Transfer From:</u>		<u>\$'s</u>	<u>Transfer To:</u>		
19,999.00	001-R3400001	General Fund - Interest Income	19,999.00	001-4152-0000-000 / 346.00	Treasurer - Fees & Services	BOF 11/15/23
	To accommodate change in the bank fee structure					
14,368.00	001 / R3421010	General Fund - Sale of Equipment	9,868.00	001-4140-0000-000 / 110.00	ROV - Salaries	BOF 01/17/24
			1,500.00	001-4140-0000-000 / 610.00	ROV - M&S	
			3,000.00	001-4140-0000-000 / 105.00	ROV - Elected Salaries	
33,327.01	001-E25321	General Fund - Unreserved	33,327.01	306-4600-0000-000 / 700.03	BOE Cap&Non	BOF 04/25/24
	BOE Surplus					
13,867.00	301-0000-0000-000 / 750.10	Cap & Non - Unappropriated	13,867.00	301-4340-0000-000 / 700.14	Cap & Non - Town Properties	BOF 06/13/24
	Engineering Services for Bus Lot Study					

Additional Appropriation - Town Meeting Required

<u>\$'s</u>	<u>Transfer From:</u>		<u>\$'s</u>	<u>Transfer To:</u>		
245,000.00	001-E25321	General Fund - Unreserved	245,000.00	301-4330-0000-000 / 742.03	Cap & Non - Public Works Trucks & Equipment	TM 06/20/2024
41,672.99	001-E25321	General Fund - Unreserved	41,672.99	306-4600-0000-000 / 700.03	BOE Cap & Non	TM 06/20/2024

Town of New Fairfield - Insurance Reserve Fund - YTD as of 06/30/2024 PRELIMINARY

	TOWN YTD	BOE YTD	TOTAL YTD	Year End Projection
REVENUES:				
Transfer from GF			7,250,000	7,250,000
EE Contributions	112,680	1,189,441	1,302,122	1,302,122
Transfer from OPEB			195,000	195,000
Interest			8,446	8,446
TOTAL			8,755,567	8,755,568
EXPENDITURES:				
Claims Paid	685,891	6,347,548	7,033,440	7,033,440
OPEB claims paid	445	454,233	454,678	454,678
Stop/Loss Rebate (credit to expenditures)	-	(352,855)	(352,855)	(352,855)
Prescription Drug Rebate (credit to expenditures)	(53,241)	(479,172)	(532,413)	(532,413)
Premiums Paid - Anthem	65,827	592,440	658,266	658,266
Premiums Paid - Hartford	14,772	133,729	148,501	148,501
Premiums Paid - Teamsters	414,746	-	414,746	414,746
Contributions H.S.A.	39,594	537,708	577,302	577,302
Affordable Care Act fees	195	1,866	2,061	2,061
Employee Assistance Program	640	5,756	6,396	6,396
OPEB Contribution	1,339	142,870	144,209	144,209
TOTAL	1,170,207	7,384,123	8,554,330	8,554,331
Revenues minus Expenditures			201,237	201,237
Beginning Fund Balance			214,687	214,687
Reserve for IBNR				-
Total Fund Balance			415,924	415,924

POWERSCHOOL
 DATE: 07/19/2024
 TIME: 14:59:14

TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 13/24

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

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

ACCOUNT - - - - TITLE - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
1ST SUBTOTAL-R3110000 PROPERTY TAXES						
R3110001 PROPERTY TAXES	58,446,008.00	38,285.79	.00	58,170,591.81	275,416.19	99.53
R3110002 PROPERTY TAXES - PRIOR	.00	4,290.77	.00	178,116.33	-178,116.33	.00
R3111002 INTEREST LIENS & FEES	200,000.00	7,940.20	.00	224,521.90	-24,521.90	112.26
R3111003 MOTOR VEHICLE SUPPLEMENT	525,000.00	6,251.63	.00	586,428.68	-61,428.68	111.70
TOTAL PROPERTY TAXES	59,171,008.00	56,768.39	.00	59,159,658.72	11,349.28	99.98
1ST SUBTOTAL-R3200000 LICENSES & PERMITS						
R3200002 HEALTH	35,000.00	1,875.00	.00	35,835.45	-835.45	102.39
R3200003 ZONING BOARD OF APPEALS	13,000.00	.00	.00	6,536.00	6,464.00	50.28
R3200004 ZONING	35,000.00	2,309.00	.00	32,868.75	2,131.25	93.91
R3200005 BUILDING	204,000.00	22,562.00	.00	357,908.48	-153,908.48	175.45
R3200006 INLAND WETLANDS	5,000.00	.00	.00	5,119.00	-119.00	102.38
R3200008 ENVIRONMENTAL ENFORCEMEN	7,000.00	252.00	.00	7,876.00	-876.00	112.51
R3200009 PUBLIC WORKS FEES	3,100.00	.00	.00	4,900.00	-1,800.00	158.06
R3200010 FIRE MARSHALL FEES	6,000.00	1,000.00	.00	4,145.00	1,855.00	69.08
R3200099 OTHER LICENSES & PERMITS	10,000.00	.00	.00	8,186.00	1,814.00	81.86
TOTAL LICENSES & PERMITS	318,100.00	27,998.00	.00	463,374.68	-145,274.68	145.67
1ST SUBTOTAL-R3300000 GRANTS						
R3300009 VETERANS EXEMPTION	17,000.00	.00	.00	15,356.00	1,644.00	90.33
R3300017 HOMELAND SECURITY GRANT	.00	.00	.00	481.82	-481.82	.00
R3300033 EMERGENCY MGMT PERF GRAN	7,285.00	.00	.00	7,002.50	282.50	96.12
R3300034 MUNI STABILIZATION GRANT	265,666.00	.00	.00	265,666.00	.00	100.00
R3303001 TOWN AID ROAD	271,613.00	.00	.00	271,360.19	252.81	99.91
R3303007 AID TO ELDERLY RELIEF	.00	.00	.00	1,833.35	-1,833.35	.00
R3303009 JUDICIAL	2,000.00	.00	.00	2,325.00	-325.00	116.25
R3303013 PILOT-STATE PROPERTY	14,742.00	.00	.00	16,216.53	-1,474.53	110.00
R3303015 MUNICIPAL REVENUE SHARIN	1,149.00	.00	.00	343,359.62	-342,210.62	29883.34
R3303016 MOTOR VEHICLE REIMBRSMNT	1,796.00	.00	.00	1,795.97	.03	100.00
R3305012 LOCIP	113,189.00	116,630.68	.00	116,630.68	-3,441.68	103.04
R3305053 EDUCATION ECS	3,481,120.00	.00	.00	3,502,413.00	-21,293.00	100.61
R3305056 SPECIAL EDUCATION	651,000.00	.00	.00	651,000.00	.00	100.00
TOTAL GRANTS	4,826,560.00	116,630.68	.00	5,195,440.66	-368,880.66	107.64
1ST SUBTOTAL-R3400000 LOCAL REVENUES						
R3400001 INTEREST INCOME	1,019,999.00	90,951.27	.00	1,852,908.48	-832,909.48	181.66
R3402012 SENIOR SERVICES PROGRAMS	20,000.00	.00	.00	24,190.58	-4,190.58	120.95
R3404005 TOWN CLERK RECEIPTS	100,000.00	7,767.75	.00	69,758.00	30,242.00	69.76
R3404999 TOWN ENGINEER	10,000.00	.00	.00	3,873.68	6,126.32	38.74
R3410199 OTHER LOCAL REVENUES	7,000.00	.00	.00	1,672.65	5,327.35	23.90
R3413019 PRIVATE GRANTS	500.00	.00	.00	500.00	.00	100.00
R3415004 REAL ESTATE CONVEYANCE	250,000.00	20,331.88	.00	203,772.62	46,227.38	81.51
R3416011 TELEPHONE LINE ACCESS	20,000.00	.00	.00	31,779.33	-11,779.33	158.90
R3420009 STUDENT TUITION	408,000.00	.00	.00	331,818.75	76,181.25	81.33

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TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

PAGE NUMBER: 2
 REVSTA11

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 13/24

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

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

ACCOUNT - - - -	TITLE - - - - -	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
R3421010	SALE OF EQUIPM & PROPERT	14,368.00	.00	.00	22,950.00	-8,582.00	159.73
R3422006	POLICE PRIVATE DUTY	30,000.00	.00	.00	21,626.50	8,373.50	72.09
R3422007	EMS/PARAMEDIC BILLING	300,000.00	.00	.00	137,485.35	162,514.65	45.83
TOTAL LOCAL REVENUES		2,179,867.00	119,050.90	.00	2,702,335.94	-522,468.94	123.97
TOTAL REPORT		66,495,535.00	320,447.97	.00	67,520,810.00	-1,025,275.00	101.54

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

	Building		Replace Air Handler	Replace		Interior											
	Repair	Well	and AC Unit	HVAC	PD	Painting	DOC Light Poles	DOC Office Repair /	Squantz Engine Co	Communication Tower	Emergency Fiber	Emergency Shutoff at the	Bus Lot Study				
	Reserve	Testing	Annex Building	Co. A	Cameras	Annex	Installation	Replacement	Boiler Replacement	Frequency Link Repair	Repair	Fueling Station	Engineering Study	Total			
Carryover	80,132.98	9,000.00			4,900.00	11,000.00	14,000.00										119,032.98
Current Year	20,000.00		30,000.00	40,000.00													90,000.00
Transfers/Donations																	
Approved at BOS 9/14/23	(23,000.00)							23,000.00									-
Approved at BOS 10/12/23			(10,000.00)						10,000.00								-
Approved at BOS 11/14/23			(805.00)						805.00								-
Approved at BOS 2/8/2024	(5,000.00)										5,000.00						-
Insurance Reimbursement										41,128.23							41,128.23
Approved at BOS 3/28/24	(8,488.20)										4,663.20		3,825.00				-
Approved at BOS/BOF 06/13/24															13,867.00		13,867.00
																	-
Expenditures																	
PO #24000524 - Eagle Leasing								(23,000.00)									(23,000.00)
PO #23000806 Shock Electric							(13,744.00)										(13,744.00)
PO #24000493 Tucker Mechanical			(12,448.00)														(12,448.00)
PO #20000004 - Bob Conley & Son						(7,500.00)											(7,500.00)
PO #24000429 SLR International		(6,000.00)															(6,000.00)
PO 24000652 - NorComm										(46,128.23)							(46,128.23)
PO #24000677 - Tucker Mechanical								(10,805.00)									(10,805.00)
PO #24000701 - Cavcomm LLC											(4,663.20)						(4,663.20)
PO #24000700 - American Petroleum												(3,825.00)					(3,825.00)
																	-
Encumbered																	
PO #24000777 Benjamin V Doto															(13,866.67)		(13,866.67)
																	-
																	-
Balance	63,644.78	3,000.00	6,747.00	40,000.00	4,900.00	3,500.00	256.00	-	-	-	-	-	-	-	0.33		122,048.11

Unassigned General Fund Balance

	<u>UGF</u> <u>Balance</u>	<u>Expenditures</u>	<u>Percentage</u>
As at June 30, 2022, audited	\$ 11,486,250	\$ 58,557,170	19.62%
Appropriated FY 21/22 Town Surplus	(195,500)		
Appropriated FY 21/22 Town Surplus	\$ (873,664)		
Appropriated FY 21/22 BOE Expenditure Surplus	(95,000)		
	\$ 10,322,086	\$ 58,557,170	17.63%
Budgeted Expenses for FY 22/23		\$ 61,502,151	
<u>FY 22/23 Surplus</u>			
Revenue Surplus	\$ 998,903		
PY Encumbrances	25,384		
Expenditure Surplus	\$ 106,812	\$ (106,812)	
Total FY 22/23 Surplus	\$ 1,131,099		
At June 30, 2023, audited	\$ 11,453,186	\$ 61,395,339	18.65%
Budgeted Increase for FY 23/24		\$ 4,958,517	
Estimated at June 30, 2024	\$ 11,453,186	\$ 66,460,668	17.23%
Appropriation to BOE Non-Lapsing Account	\$ (33,327)	\$ 33,327	
Additional Appropriations	\$ (286,673)	\$ 286,673	
Maximum Use of Funds	\$ -	\$ -	
Estimated as at June 30, 2024	\$ 11,133,185.55	\$ 66,780,668	16.67%