

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

AGENDA
BOARD OF FINANCE
REGULAR MEETING
WEDNESDAY, November 18, 2020
7:30 PM
VIRTUAL MEETING VIA ZOOM
<https://zoom.us/j/95998369896>
Meeting Code:
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 – Oct. 21, 2020 regular meeting and Oct. 28, 2020 Pension and Bonding subcommittee meeting
7. Budget Transfers
8. Update - Candlewood Lake Authority patrol boat replacement request
9. Discuss and possible vote - Additional Appropriation for Town Properties Capital
10. Discussion - Medical Plan Utilization Review - Tom Kowalchik, SVP, USI
11. Discussion - Audit documents
12. Discuss and possible vote - Board of Finance 2021 Calendar of Meetings
13. Update - Pension and Bonding subcommittee
14. Update - Fraud Policy status
15. 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)
16. Public Comment
17. Future Agenda items
18. Board Member Comments
19. Adjournment



USI 3D Report | Data Drives Decisions



Prepared for

Town of New Fairfield CT and BOE

Reporting Period: September 2017-August 2020

Prepared by





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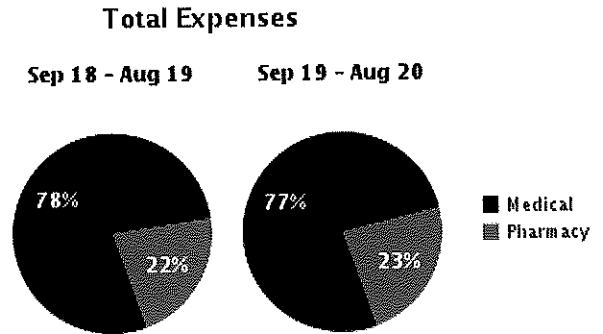
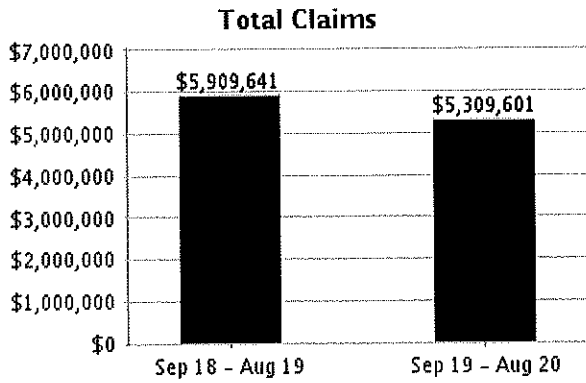
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1. Overview

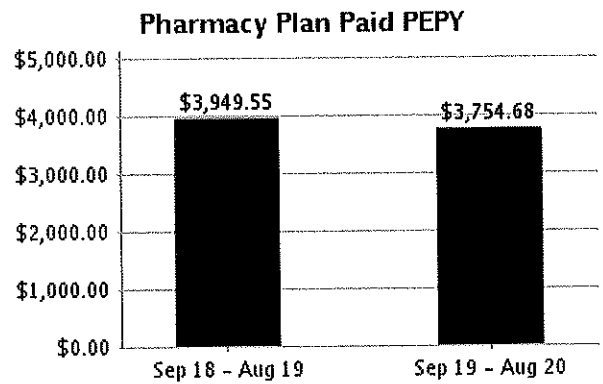
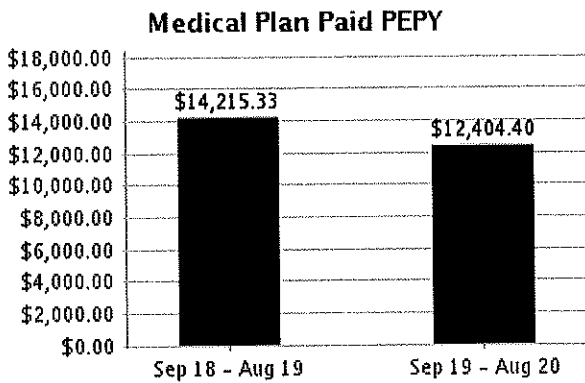


Expenses	Sep 18 - Aug 19	Sep 19 - Aug 20	Variance
Medical	\$4,624,722	\$4,075,878	-11.9%
Pharmacy	\$1,284,920	\$1,233,724	-4.0%
Total	\$5,909,641	\$5,309,601	-10.2%

Expenses	Sep 18 - Aug 19	Sep 19 - Aug 20	Variance
Claims for Members age 65 and Over	\$1,207,766	\$588,842	-51.2%

Member Months	Sep 18 - Aug 19	Sep 19 - Aug 20	Variance
Member Months	9,444	9,626	1.9%

Plan Paid PEPY	Sep 18 - Aug 19	Sep 19 - Aug 20	Variance
Medical	\$14,215.33	\$12,404.40	-12.7%
Pharmacy	\$3,949.55	\$3,754.68	-4.9%
Total	\$18,164.88	\$16,159.08	-11.0%

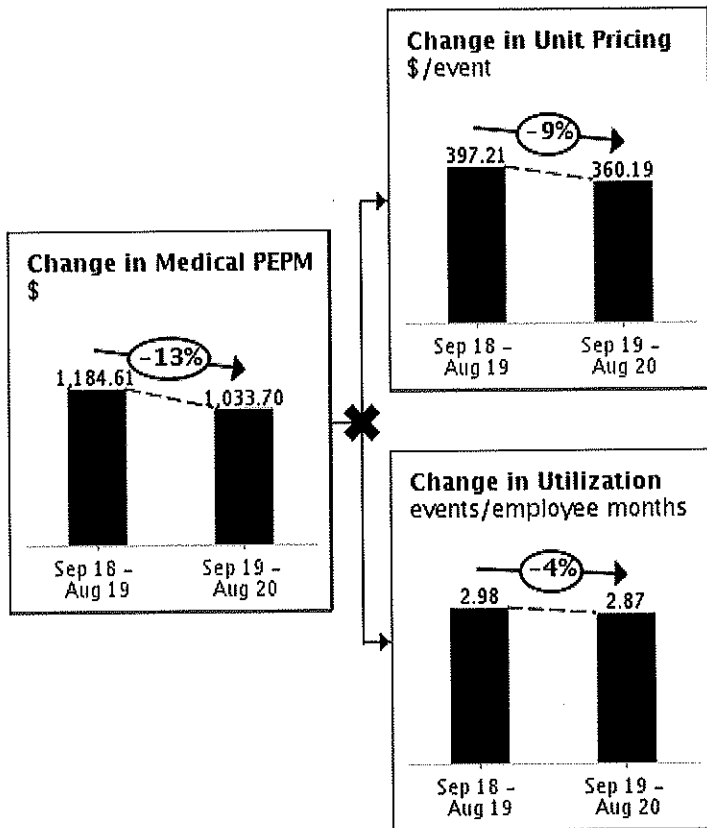


Notes

1. PMPM stands for Per Member Per Month and PEPY stands for Per Employee Per Year



Medical Expense Growth over Time



Changes in unit pricing are typically a function of overall medical inflation, Payer discount power, and the amount of services that are delivered in-network versus out-of-network. Payer contracting is the primary lever to control this cost driver.

Changes in utilization are typically a function of the overall disease burden of a population, benefits design and physician referral patterns. Disease and Wellness management programs, rational benefits structuring, and close network management are the primary levers to control this cost driver.

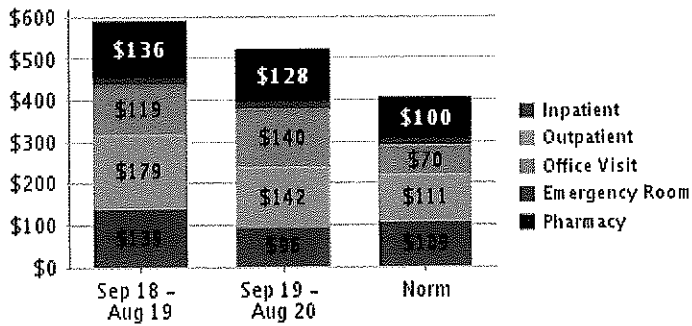
Notes

1. Change in Medical PMPM is product of Change in Unit Pricing (\$/events) and Change in Utilization (events/member months)



2. Utilization Metrics

Claims by Place of Service



Demographics	Sep 18 - Aug 19	Sep 19 - Aug 20	Norm	Variance from Norm
Current Employees	327	330	-	-
Current Members	798	800	-	-
Average Age	39.6	39.0	35.5	9.8%
% Male	46.6%	46.1%	48.9%	-5.8%
% Employee Paid	15.7%	16.6%	14.4%	15.4%

Plan Paid PMPM	Sep 18 - Aug 19	Sep 19 - Aug 20	Norm	Variance from Norm
Inpatient	\$138.91	\$96.09	\$108.99	-11.8%
Outpatient	\$178.83	\$142.29	\$110.69	28.5%
Office Visit	\$118.87	\$140.13	\$70.13	99.8%
Emergency Room	\$17.52	\$15.79	\$15.72	0.4%
Pharmacy	\$136.06	\$128.17	\$100.16	28.0%
Total	\$590.19	\$522.46	\$405.69	45.3%

Key Medical Utilization	Sep 18 - Aug 19	Sep 19 - Aug 20	Norm	Variance from Norm
Inpatient				
Admits Per 1000	72.4	48.6	54.1	-10.2%
Average Length Of Stay	4.0	4.2	4.0	6.0%
Emergency Room				
Visits Per 1000	189.3	160.8	228.5	-29.6%
Visits Resulting in Admission	17.4%	17.1%	11.1%	53.3%
Average Paid Per Outpatient ER Visit	\$2,501.98	\$2,213.80	\$1,629.47	35.9%
Office Visits Per 1000	8,027	6,010	4,582	31.2%
Preventive Visits Per 1000	872.9	711.8	627.5	13.4%

Network Utilization and Discounts	Sep 18 - Aug 19	Sep 19 - Aug 20
% Claims Paid in Network	98.0%	97.0%

Notes

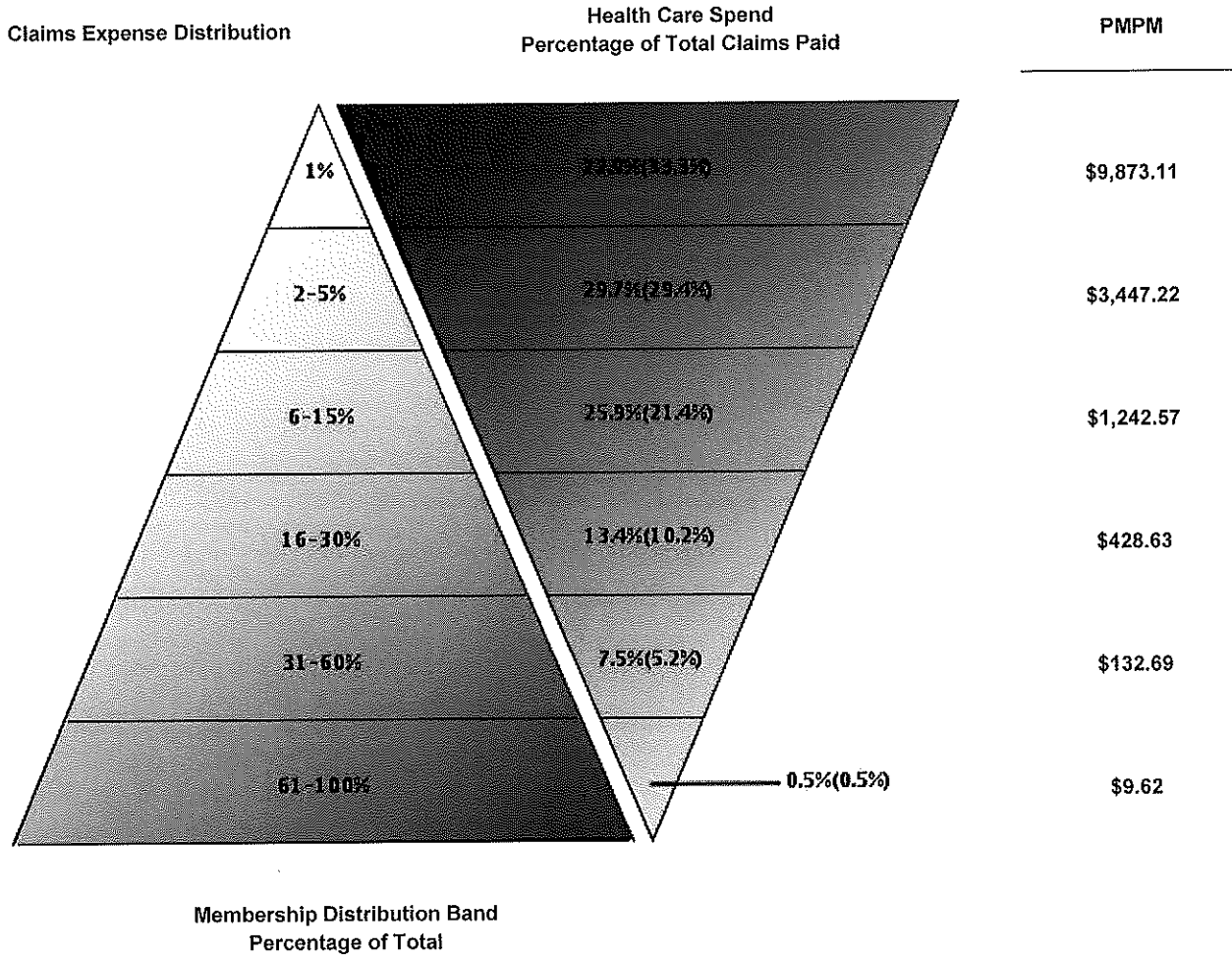
1. Norm based on Cotiviti's Commercial Normative Database.
2. Emergency Room visits resulting in an admission is calculated using Number of ER visits resulting admission/ Total ER visits.



3. Claims Expense Distribution

Health Care Spend Percentage of Total Claims Paid

Member Distribution	No of Members	Total Paid	Avg. Paid per Member	Paid Distribution	
				Actual	Norm
1%	11	\$3,840,641	\$349,149	22.9%	33.3%
2-5%	43	\$4,970,896	\$115,602	29.7%	29.4%
6-15%	108	\$4,344,026	\$40,222	25.9%	21.4%
16-30%	163	\$2,244,286	\$13,769	13.4%	10.2%
31-60%	324	\$1,261,969	\$3,895	7.5%	5.2%
61-100%	433	\$83,003	\$192	0.5%	0.5%
Total	1,082	\$16,744,821	\$15,476	100.0%	100.0%



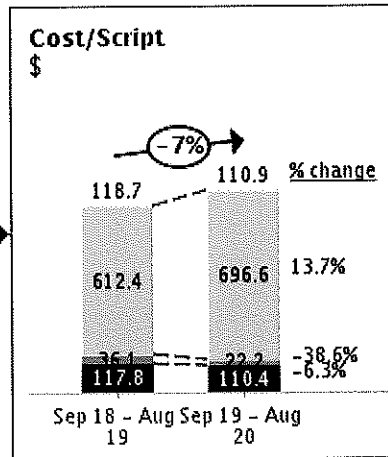
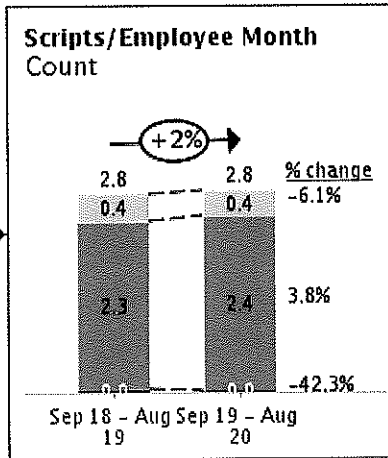
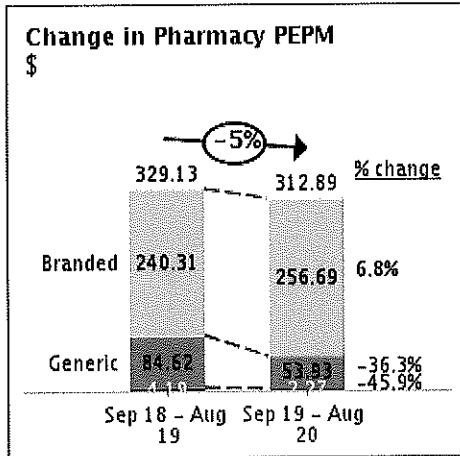
Notes

1. Norm based on Cotiviti's Commercial Normative Database.
2. Numbers within the parenthesis reflect the Cotiviti's Norm values.



4. Prescription Drug Key Statistics

Pharmacy Expenses

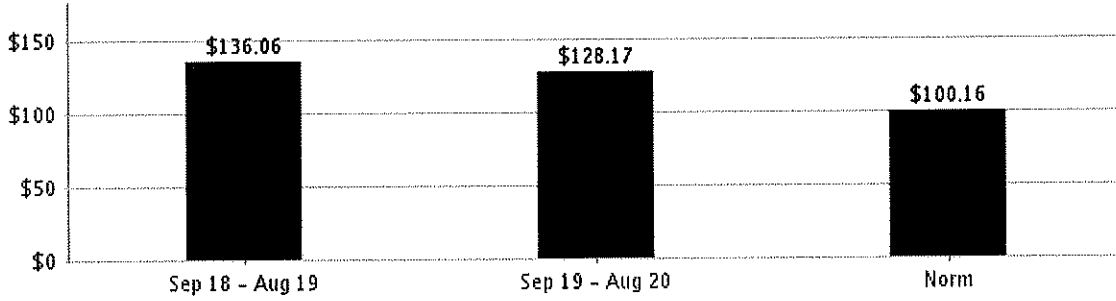


Changes in scripts per member reflect overall intensity of care and member compliance. Overall trends in volume are less important than the change on the ratios between branded and generic drugs.

Changes in cost/script reflect overall pharmaceutical industry pricing trends. This cost driver is best controlled through strong PBM contracting and tight formulary control.



Pharmacy Paid PMPM

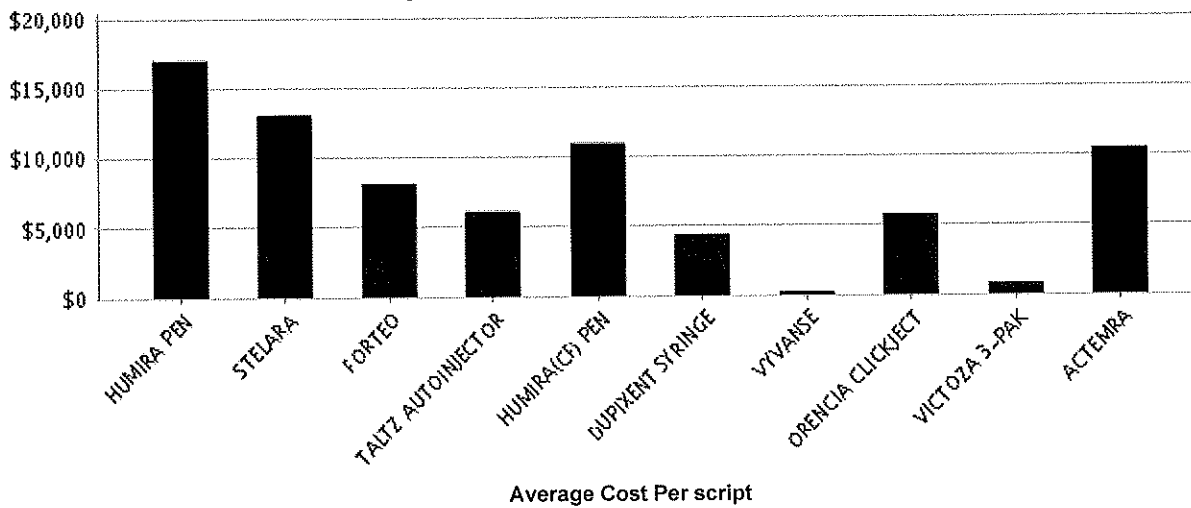


Prescription Drug Key Stats	Sep 18 - Aug 19	Sep 19 - Aug 20	Norm
Pharmacy Paid PMPM	\$136.06	\$128.17	\$100.16
Scripts per 1000 Members	13,904.7	13,534.6	10,166.0
Generic Fill Rate	85.6%	86.8%	86.1%
Mail Order	6.9%	6.0%	21.2%



5. Top 10 Prescription Drugs

Top 10 Prescriptions by Total Paid

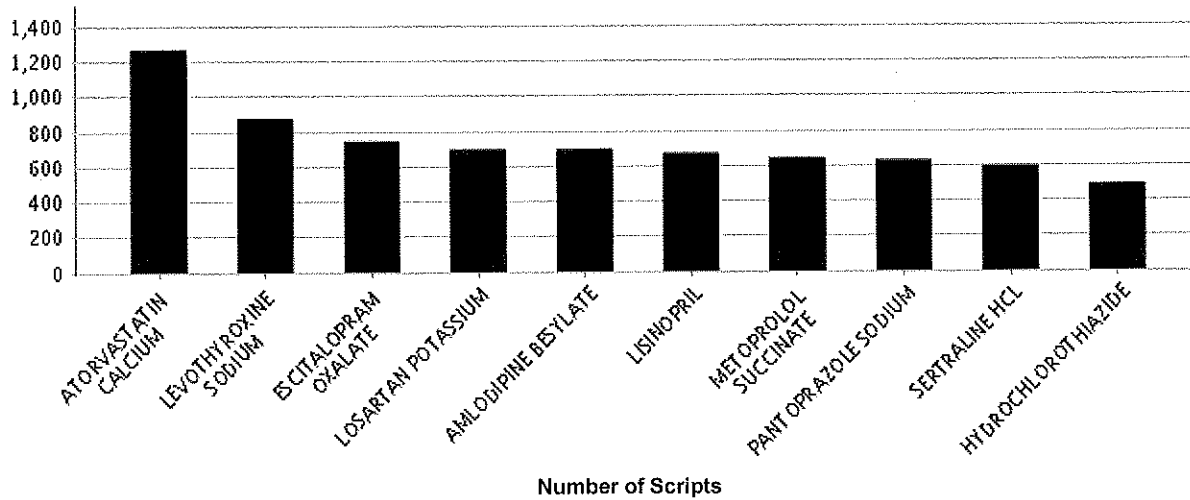


Top 10 Prescriptions by Total Paid

Drug Name	Rx Class	Generic	Total Paid	Prescription Count (Incl. Non-Drug items)	Average Cost per Script
HUMIRA PEN	DMARD - Anti-inflammatory Tumor Necrosis Factor Inhibiting Agents	N	\$289,925	17	\$17,054
STELARA	Inflammatory Bowel Agents Dermatological - Antipsoriatic Agents Systemic, Immunosuppressive	N	\$222,872	17	\$13,110
FORTEO	Calcium and Bone Metabolism Regulators	N	\$171,910	21	\$8,186
TALTZ AUTOINJECTOR	Dermatological - Antipsoriatic Agents Systemic, Immunosuppressive	N	\$122,843	20	\$6,142
HUMIRA(CF) PEN	DMARD - Anti-inflammatory Tumor Necrosis Factor Inhibiting Agents	N	\$109,831	10	\$10,983
DUPIXENT SYRINGE	Dermatitis or Eczema Agents, Systemic	N	\$105,652	24	\$4,402
VYVANSE	Attention Deficit-Hyperact Disorder (ADHD) Therapy	N	\$71,259	298	\$239
ORENCIA CLICKJECT	Disease Modifying Anti-Rheumatoid Drugs (DMARD)	N	\$69,828	12	\$5,819
VICTOZA 3-PAK	Injectable Antidiabetic Agents	N	\$66,295	78	\$850
ACTEMRA	Disease Modifying Anti-Rheumatoid Drugs (DMARD)	N	\$63,038	6	\$10,506



Top 10 Prescriptions by Number of Scripts



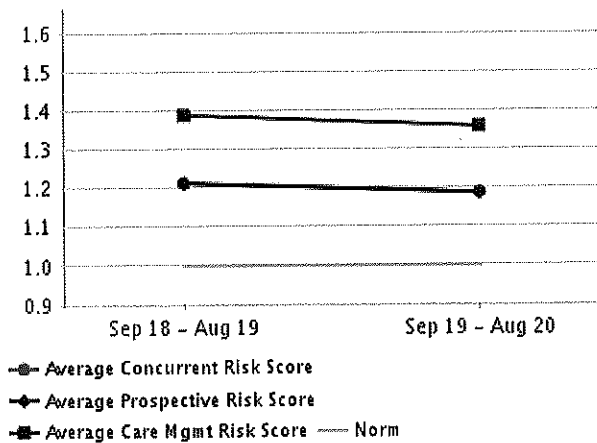
Top 10 Prescriptions by Number of Scripts

Drug Name	Rx Class	Generic	Total Paid	Prescription Count (incl. Non-Drug items)	Average Cost per Script
ATORVASTATIN CALCIUM	Antihyperlipidemics	Y	\$11,715.56	1,270	\$9.22
LEVOTHYROXINE SODIUM	Thyroid Hormones and Combinations	Y	\$5,998.21	878	\$6.83
ESCITALOPRAM OXALATE	Antidepressants	Y	\$3,920.75	749	\$5.23
LOSARTAN POTASSIUM	Angiotensin II Receptor Blocker (ARBs) and ARB Combinations	Y	\$3,334.98	699	\$4.77
AMLODIPINE BESYLATE	Calcium Channel Blockers	Y	\$3,220.69	699	\$4.61
LISINAPRIL	ACE Inhibitors and ACE Inhibitor Combinations	Y	\$1,596.97	675	\$2.37
METOPROLOL SUCCINATE	Beta Blockers Cardiac Selective, All	Y	\$9,920.19	644	\$15.40
PANTOPRAZOLE SODIUM	GI Acid Secretion Reducing Agents - Antisecretory Agents	Y	\$2,951.69	632	\$4.67
SERTRALINE HCL	Antidepressants	Y	\$1,967.21	596	\$3.30
HYDROCHLOROTHIAZIDE	Diuretic - Thiazides and Related, and Combinations	Y	\$575.58	493	\$1.17

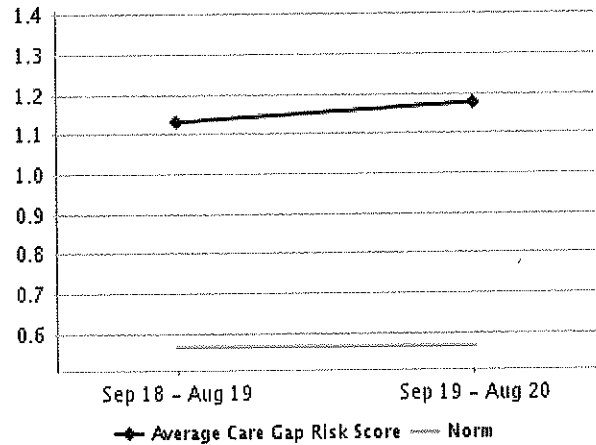


6. Disease Fingerprint

Relative Risk Score



Care Gap Index



Quality & Risk	Sep 18 - Aug 19	Sep 19 - Aug 20	Norm
Average Care Gap Index	1.13	1.18	0.57
Average Concurrent Risk Score	1.21	1.19	1.00
Average Prospective Risk Score	1.21	1.19	1.00
Average Care Mgmt Risk Score	1.39	1.36	1.00

Top 5 Diseases by # of Members

Disease	Actual # of Members	Actual Members Per 1000	Norm Members Per 1000	Total Paid	PMPY Actual	PMPY Norm
Back Pain	240	301.0	175.8	\$8,444,374	\$13,010	\$12,063
Hyperlipidemia	189	237.1	175.3	\$7,314,922	\$14,959	\$12,204
Hypertension	169	212.0	204.9	\$7,378,359	\$16,466	\$13,591
Neck Pain	130	163.1	91.6	\$5,260,113	\$14,929	\$11,795
Osteoarthritis	116	145.5	80.0	\$6,185,041	\$20,720	\$17,786

Top 5 Diseases by Paid PMPY

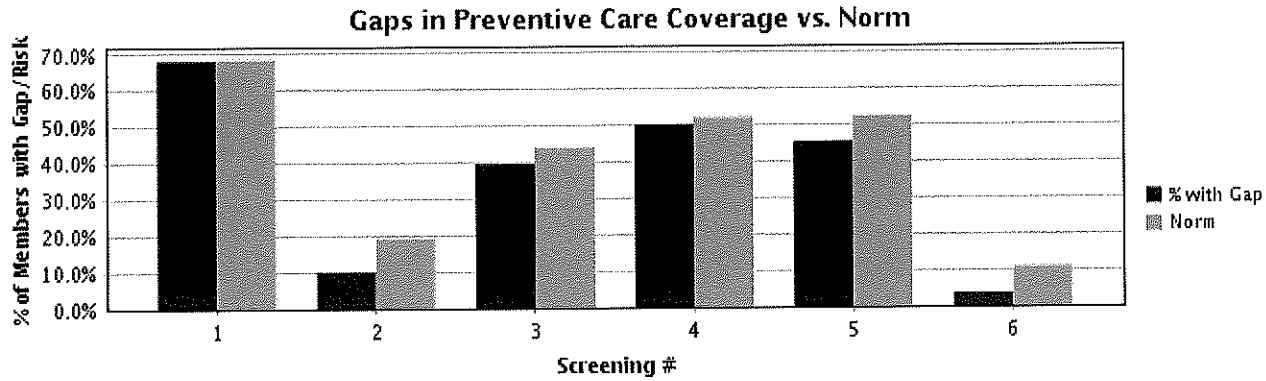
Disease	Actual # of Members	Actual Members Per 1000	Norm Members Per 1000	Total Paid	PMPY Actual	PMPY Norm
Demyelinating Diseases	3	3.8	3.3	\$709,705	\$123,427	\$57,070
Ventilator Dependence	1	1.3	1.0	\$330,406	\$110,135	\$191,332
Skin Ulcer (excl. decubitus)	3	3.8	2.8	\$853,793	\$96,656	\$56,548
Rheumatoid Arthritis	8	10.0	8.6	\$1,227,399	\$55,791	\$29,107
Spinal Cord Injuries	1	1.3	0.4	\$155,825	\$53,426	\$77,777

Notes

1. Concurrent risk score measures current risk of illness burden.
2. Prospective risk score predicts risk in the next 12 months.
3. Care management risk score measures the need for care management services.
4. Average Risk Score are calculated based on individuals risk scores normalized to book of business.



7. Wellness Opportunities



Screening #	Gender	Age Group	# of Members	Gap in Preventive Care Description	With Gap	% With Gap	Norm
1	Both	>=50 years	267	Members without any colorectal cancer screening in the last 24 months (USPSTF) - QRM used in CGI	182	68.2%	68.6%
2	Both	All Individuals	746	Members without a comprehensive office visit in the last 12 months (Cotiviti)	76	10.2%	19.1%
3	Male	>=50 years	106	Men without PSA level in the last 2 years.	42	39.6%	44.2%
4	Female	>20 years	278	Women aged 20 years or greater without Pap test in the last two years (Cotiviti) - QRM used in CGI	140	50.4%	52.3%
5	Female	between 45 and 54 y/o	79	Women without mammogram in the last 12 months (ACS)	36	45.6%	52.6%
6	Both	All	746	Members without any medical and/or pharmacy claims in the last 12 months (Cotiviti)	28	3.8%	11%

Notes

The key to preventing potentially debilitating and catastrophic claims is timely follow-up with age and gender-related screenings.

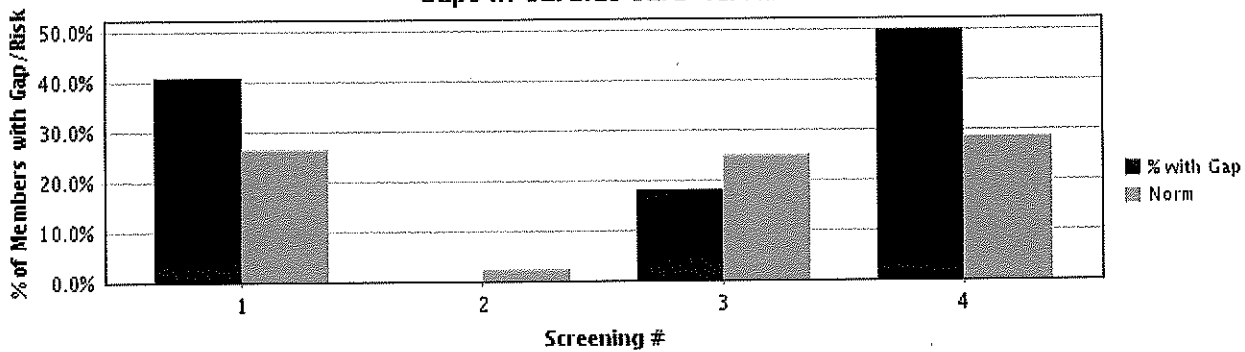
USI recommends the following:

- Partner with carrier to promote education preventive screenings.
- Partner with wellness vendor to promote education of preventive screenings.
- Consider eventually moving to a premium contribution differential tied to wellness scorecard that includes completion of age and gender-specific screenings.



8. Cardiac

Gaps in Cardiac Care vs. Norm



Screening #	Gender	Age Group	# of Members	Gap in Preventive Care Description	With Gap	% With Gap	Norm
1	Both	All	22	Members without lipid profile test in the last 12 months (ACC) - QRM used in CGI	9	40.9%	26.5%
2	Both	All	22	Members without a comprehensive office visit in the last 12 months (Cotiviti)	0	0%	2.3%
3	Both	All	22	Members without antihyperlipidemic medications in the last 12 months (Cotiviti)	4	18.2%	25%
4	Both	All	2	Members with CAD and Diabetes without ACE or ARB in the last 12 months (Cotiviti) - to retire February 2022	1	50%	28.7%

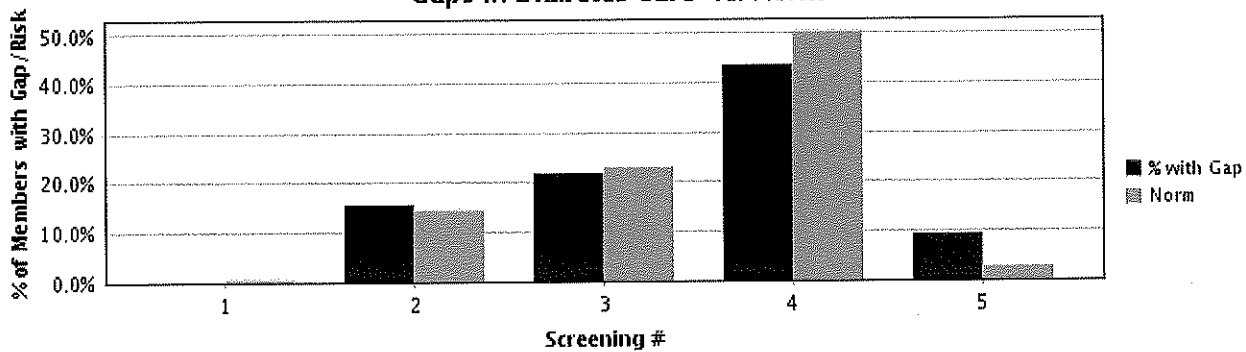
Notes

- Individuals who have existing cardiovascular disease are twice as likely to have a repeat event as anyone else is to have a first event.
- Keys to prevention for a repeat cardiac event include: compliance with medications, no tobacco use and lifestyle modifications.
- USI Recommends the following:
 - Incent members with a history of heart disease to complete a semi-annual lipid profile. The secondary tests should be managed by a wellness vendor, with the data forwarded to the PCP and the cardiologist.
 - Partner with wellness vendor to promote education for cardiovascular disease.
 - Consider removing all co-pays for prevention-related medications.
 - Consider promoting tobacco cessation programs. Program components may include: tobacco affidavits, tobacco cessation programs and reimbursement for physician approved tobacco cessation medications.
 - Consider promoting lifestyle modification programs around nutrition and physical activity. If the company offers an on-site cafeteria or vending area, consider offering a subsidy (discount) for healthy eating options. Additionally, the company may want to support physical activity through walking challenges or gym membership subsidies.



9. Diabetes

Gaps in Diabetes Care vs. Norm



Screening #	Gender	Age Group	# of Members	Gap in Preventive Care Description	With Gap	% With Gap	Norm
1	Both	All	27	Members with dialysis in the analysis period (Cotiviti) - to retire February 2021	0	0%	0.6%
2	Both	All	32	Members without HbA1c test in the last 12 months (ADA) - to retire February 2021	5	15.6%	14.6%
3	Both	All	32	Members without lipid profile test in the last 12 months (ADA)	7	21.9%	23.1%
4	Both	All	32	Members without screening for albumin in the urine in the last 12 months (ADA) - QRM used in CGI	14	43.8%	50.5%
5	Both	All	32	Diabetics without a comprehensive office visit in the last 12 months (Cotiviti)	3	9.4%	2.8%

Notes

1. Individuals who have existing diabetes need to manage their glucose in order to prevent complications such as heart disease, kidney disease, blindness and amputations.
2. Keys to managing diabetes include: compliance with medications, proper diet, exercise and no tobacco use.
3. USI Recommends the following:
 - Incent members with a history of diabetes or diabetes to complete, at a minimum, semi-annual HbA1c and lipid profile tests. The secondary tests should be managed by a wellness vendor, with the data forwarded to the PCP and appropriate specialists.
 - Partner with wellness vendor to promote on-going diabetes education.
 - Consider removing all co-pays for prevention-related medications and all glucose testing supplies.
 - Consider promoting lifestyle modification programs around nutrition and physical activity. If the company offers an on-site cafeteria or vending area, consider offering a subsidy (discount) for healthy eating options. Additionally, the company may want to support physical activity through walking challenges or gym membership subsidies.
 - Consider promoting tobacco cessation programs. Program components may include: tobacco affidavits, tobacco cessation programs and reimbursement for physician approved tobacco cessation medications.



August 28, 2020

Wesley Marsh
Chairman
Board of Finance
Town of New Fairfield
4 Brush Hill Road
New Fairfield, CT 06812

We are engaged to audit the financial statements of the governmental activities, of the Town of New Fairfield (the "Town") for the year ended **June 30, 2020**. Professional standards require that we provide you with the following information related to our audit. We would also appreciate the opportunity to meet with you to discuss this information further since a two-way dialogue can provide valuable information for the audit process.

Our Responsibilities under U.S. Generally Accepted Auditing Standards, *Government Auditing Standards*, and the State Single Audit Act

As stated in our **2020** engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we will consider the Town's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit. While our audit will provide a reasonable basis for our opinion, it will not provide a legal determination on the Town's compliance with those requirements.

We have been engaged to report on Combining Fund Financial Statements and Schedules, the Schedules of Expenditures of Federal Awards, and the Schedule of Expenditures of State Financial Assistance which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Our responsibility with respect to this other information in documents containing the audited financial statements and auditor's report does not extend beyond the financial information identified in the report. We have no responsibility for determining whether this other information is properly stated. This other information will not be audited and we will not express an opinion or provide any assurance on it.

Planned Scope, Timing of the Audit, and Other

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We will generally communicate our significant findings at the conclusion of the audit. However, some matters could be communicated sooner, particularly if significant difficulties are encountered during the audit where assistance is needed to overcome the difficulties or if the difficulties may lead to a modified opinion. We will also communicate any internal control related matters that are required to be communicated under professional standards.

We expect to begin our audit during November and issue our report during **December 2020** or January 2021. Joseph Centofanti is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the use of **Board of Finance** and management of the Town of New Fairfield, CT and is not intended to be, and should not be, used by anyone other than these specified parties.

PKF O'Connor Davies, LLP

August 28, 2020

BOARD OF FINANCE
Town of New Fairfield
New Fairfield, CT 06812
2021 CALENDAR

Below is the schedule of Meetings for the Board of Finance. All regularly scheduled meetings will be held at 7:30pm via ZOOM until further notice

Meeting Dates

Wed. January 20, 2021	Monthly Board of Finance Meeting
Wed. February 17, 2021	Monthly Board of Finance Meeting
Sat. March 6, 2021	FY 2020/21 budget presentations followed by Public Comment and Board of Finance review <i>9:00am-10:30am Board of Selectmen's Budget</i> <i>10:45am-12:15pm Board of Education's Budget</i>
Wed. March 10, 2021	Budget Discussion
Wed. March 17, 2021	Monthly Board of Finance Meeting
Wed. March 24, 2021	Budget Discussion
Wed. March 31, 2021	Budget Discussion
Wed. April 7, 2021	Final Mark Up of Budget
Wed. April 21, 2021	Monthly Board of Finance Meeting Publish <u>Final Budget</u> in the Town Tribune
Wed. May 19, 2021	Monthly Board of Finance Meeting
Wed. June 16, 2021	Monthly Board of Finance Meeting
Wed. July 21, 2021	Monthly Board of Finance Meeting
Wed. August 18, 2020	Monthly Board of Finance Meeting
Wed. September 15, 2021	Monthly Board of Finance Meeting
Wed. October 20, 2021	Monthly Board of Finance Meeting
Wed. November 17, 2021	Monthly Board of Finance Meeting
Wed. December 15, 2021	Monthly Board of Finance Meeting

**New Fairfield Board of Finance
Pension and Bonding Subcommittee**

**Recommendations to the BOF
November 2020**

This is the Subcommittee's initial report to the BOF. With the full support of Ed Sbordone, Town Finance Director and Treasurer, and Linda Farinha, Financial Assistant and Town Deputy Treasurer, the Subcommittee has received and reviewed many documents about the Town and BOE Pensions, OPEB, Fire Department LOSAP, and Town 457 plans. Ed and Linda have patiently answered many of our questions.

We are forwarding observations and recommendations covering the Town and BOE pension plans, the OPEB plan, Fire Department LOSAP plan and Town 457 plan; and the bonding process. Some recommendations may be more appropriate to forward to the Board of Selectman and the Board of Education for consideration.

Reference sheets for the pension plans, OPEB, LOSAP, and 457 plans are attached at the end of this document for reference.

Respectfully Submitted:
Mark Werner, Chair
Tom Garben
Cheryl Reedy

Investment Oversight Consistency

Observation 1: There is an uneven level of investment oversight across the Town Pension, BOE Pension, Fire Department LOSAP, OPEB, and Town 457 plans. The Town and BOE pension and OPEB plans receive annual investment reviews, the LOSAP and 457 plans receive no investment oversight.

An informal group comprised of the First Selectman, Town Finance Director, Town Treasurer and Deputy Treasurer, School's Director of Business & Operations, Chairman of the BOF, the Actuary, and the Investment Advisor conducts investment reviews.

Recommendation 1: Recommend that the BOF recommend to the BOS inclusion of investment oversight of the Town Pension, BOE Pension, Fire Department LOSAP, OPEB and the 457 plans under the Town's existing Pension Commission. The Pension Commission, approved by a 2010 Town meeting and listed in the Town's Code of Ordinances (see Attachment A), should publicly notice its meetings, and post agendas and minutes that would publicly document its investment oversight process and investment decisions for all plans.

Pension Commission members include the Finance Director, Treasurer, and First Selectman (or his or her designee).

Stakeholder Representation

Observation 2: As noted above, the Town Pension Commission Ordinance sets membership at three, the First Selectman (or designee), Town Treasurer and Finance Director. The ordinance did not imagine that two of those three would be the same person. In fact the town ordinance creating the OPEB trust clearly sets up the Pension Commission as a kind of over-

sight of the Treasurer's role in investing the funds, not imagining that the same person would also have two votes on the Pension Commission as a result of holding two of the positions on that three-person committee.

Recommendation 2: Recommend the BOF recommend to the BOS a revision to the Pension Commission Ordinance increasing the number of members on that Committee to include a representative or designee of all stakeholders, e.g. the Town Treasurer, Finance Director, the BOS, the BOE, the BOF, the NFVFD (if LOSAP is included), a town employee and a school employee covered by the plans. (A member of the public with pension and/or investment expertise could also be added to an increased membership on the Pension Commission.)

Clarification of Investment Reporting Statement

Observation 3: Standard & Poor's AAA bond rating report of March 2020 states that New Fairfield has strong financial management, including a statement that "*Management maintains a formal investment policy and reports investment performance and holdings to the board monthly*".

The Town does have Investment Policy Statements for the Town and BOE pension, and OPEB plans most recently signed on August 1, 2020. The LOSAP plan does not have an Investment Policy Statement.

Recommendation 3: Recommend the BOF recommend to the BOS a request to clarify the meaning of the statement in the S&P rating report as to what plans are referred to with specific differentiation between Town temporary cash investments and retirement plans. Also verify the appropriate frequency of re-

porting and which board receives this reporting. Establish an Investment Policy Statement for the LOSAP plan.

LOSAP Oversight Role Clarification

Observation 4: Regarding the Fire Department LOSAP plan, of which the Town is the Sponsor, it appears that Town review and oversight has been quite limited since the plan's inception in 1995, with the exception of a recent small change for three members to ensure the plan did not discriminate on the basis of age.

Evidence of the lack of oversight includes confusion about the role of the Selectmen, the Finance Department and the Fire Department in plan oversight, numerous errors (in census, years of service, etc.) made by the outside paid plan administrator only discovered by the Fire Department, plan administrator loss for more than six months of the last census prepared and submitted to the Town by the Fire Department, outside paid plan administrator failure to provide annual costs by the timeline set in the 1995 service agreement and after the budget process has been completed, the inability of either the Town or the paid plan administrator to produce actual plan documents to show what is being administered, the lack of any meaningful increase in benefits for the past 25 years even though the main purpose of the plan is to help retain trained and experienced volunteer firefighters.

Recommendation 4: Recommend that the BOF recommend to BOS to review and possibly update the existing LOSAP plan and clearly define the roles for the BOS, the Finance Director, the Fire Department and the paid Plan Administrator, as well as choose a new Plan Administrator or incorporate the LOSAP plan with the other town pension plans.

Investment Advisor for LOSAP, 457 Plans

Observation 5: The Investment Advisor (Fiduciary Investment Advisors) is retained to provide investment advice on the Town and BOE Pension, and OPEB plans. Annual fees are approximately \$54,000, contractually increase 3% annually, and are paid from plan assets.

Recommendation 5: Recommend the BOF recommend to the BOS retention of the Investment Advisor to additionally provide advice for the Fire Department LOSAP and Town 457 plans in support of the Pension Commission. Review the fee arrangement for renegotiation.

Actuarial Restructuring Review

Observation 6: The Actuary (Milliman) is retained to provide actuarial services to the Town and BOE Pension, and OPEB plans. Fees for the 2019/20 fiscal year are \$60,478 and are paid from plan assets.

Recommendation 6: Recommend the BOF recommend to the BOS to use Milliman to also cover the Fire Department LOSAP plan, and possibly replace the LOSAP actuary. Better actuarial service and economies of scale may be realized for the LOSAP plan.

Trust Fee Restructuring

Observation 7: The Webster Private Bank trust agreements have separate fee schedules for the Town and BOE plans, and the OPEB plan. Each plan is separately charged on a sliding fee scale which charges the highest fee for the first level of assets, then reduces for the next level of assets. Total annual fees approximate \$26,500.

Recommendation 7: Recommend the BOF recommend to the BOS negotiating with Webster Bank to combine all 3 plans into a single sliding fee schedule, which can produce a fee reduction of approximately \$5,000.

BOE Signing Authority

Observation 8: The BOE Pension plan was created and is sponsored by the BOE, however its plan document BOE signatory line was signed by the Town Treasurer. The Superintendent of Schools signed on the BOE signatory line for an amendment to the BOE plan. The Webster Bank trust agreement for the BOE plan was signed by the Town Treasurer on the BOE signatory line.

Recommendation 8: Recommend the BOF recommend to the BOE that the BOE formally delegate signing authority to one of its own members or a non-BOE person to sign pension plan documents on behalf of the BOE.

Non-Contributory Plan Structure Review

Observation 9: The Town and BOE pension plans are non-contributory meaning all plan costs are fully paid by the Town. For example, cost increases can result from higher liabilities due to longer life expectancies, additional negotiated benefits and shortfalls in asset returns.

Recommendation 9: Recommend that the BOF, BOS and BOE include multi year cost projections of the Pension plans in the Town's budgeting process. Sensitivities in the projections will aid in setting thresholds beyond which the plans may become less affordable for the Town. Current estimates by the plan ac-

tuary of the contributions required for our Town and BOE pension plans show an expected increase of 86% or \$683,000 in ten years time.

The defined benefit, non-contributory plans offered to town and school employees have become less popular and are being phased out in several other Connecticut towns due to their ever-rising cost to taxpayers. The BOS and BOE will be well served in their negotiations with their respective unions to begin to examine alternate plan structures incorporating Defined Contribution elements that can mitigate cost pressures over time. Employ the plan actuary to assist in developing alternative plan structures and cost forecasts.

Asset Allocation Summary

Observation 10: Because our different pension and OPEB plans have different requirements, they in turn have different asset allocations, i.e. equity/bond ratios.

Recommendation 10: Recommend the BOF recommend to the BOS that a summary is created for each plan that will be clear to all members of the BOF as well as to the public that will clearly describe each plan's goals and the allocation strategy followed to meet those goals.

Fiduciary Insurance Review

Observation 11: Two insurance bonds are currently in place covering the Town and BOE pension plans. Coverage is for "Commercial Crime" covering employees that have access to the plans. Premiums for three years of coverage are \$543 for \$1 million of coverage for the Town plan, and \$551 for

\$880,000 of coverage for the BOE plan. No bonds are in place for the OPEB, LOSAP or 457 plans.

Recommendation 11: Recommend the BOF recommend to the BOS that insurance coverage is expanded to include the OPEB, LOSAP and 457 plans. Expand the coverage for all plans to include fiduciary insurance for all applicable employees, Commission and Board members who have fiduciary responsibilities. Determine the appropriate premium cost via a competitive bidding process.

Bonding Process Review

Observation 12:

As the fiscal authority of the Town, the BOF has played a minimal role to date in decisions about how to finance and bond large capital projects such as the new schools, in terms of how much to borrow, the number of bond tranches to issue, when to borrow, when to lock in interest rates, and coordination of bond issuance with PBC cash flow projections.

A review of town ordinances and state statutes on bonding does not provide much clarification of roles in the bonding process. Indeed state statutes refer to the municipality authorizing its selectmen, board of finance or other officer or board to issue bonds, determine their taxable status, refund bonds, etc.

In New Fairfield it appears to have been the practice to provide that authorization to the First Selectman and Treasurer in the resolution provided for each bond issue vote by bond counsel. Likely this is the result of custom over a long period of time as well as bond counsel's desire to work with one or two people rather than a committee or board.

Recommendation 12: Recommend that the BOF discuss whether this custom continues to serve the best interests of the Town and should be continued or whether broadening the authorization to include additional boards or positions might provide better fiscal control and accountability.

We also recommend that the BOF invite bond counsel to a meeting to discuss and review the role that the fiscal authority plays in bonding in other municipalities that are non-charter towns, and to explain the role of all parties in the bonding process so that it is better understood by all as to who is responsible for what.

The state statutes on municipal bonding can be found online at:
https://www.cga.ct.gov/current/pub/chap_109.htm

Attachment A

New Fairfield Pension Commission Ordinance

Reference: NF Code of Ordinances, Division 11
Ordinance of December 9, 2010

Section 2-220 – Establishment

A permanent pension commission is hereby established.

Section 2-221 – Membership

The pension commission shall consist of the town treasurer, the director of finance and the first selectman (or his or her designee). The members of the pension commission shall receive no additional compensation for serving as members of the pension commission and shall serve terms coextensive with their respective terms of office as first selectman, town treasurer and director of finance, respectively.

Section 2-222- Roles and Responsibilities

The pension commission shall have all of the powers and responsibilities conferred upon such commissions by the General Statutes, other law, and any pension, retirement or other post-employment health and life benefit system or trust agreement adopted by the town pursuant to Conn. Gen. Stat. 7-450.

Sections 2-223 – 2-230 – Reserved.

Town Pension Plan

When Established	Sept. 1, 1970
Who's Covered	Full-time Town employees who are at least 21 years old and have completed 1 year of service. Excludes police officers, firefighters, BOE employees, and elected officials.
	# Active members 42
	# Terminated Vested 26
	# Receiving Benefits 21
	# Total Members 89
Assets	\$9,370,589 as of June 30, 2019
Funded Status	89.1% as of June 30, 2019
Town 20/21 Contribution	\$652,000
Plan Sponsor	Town
Administrator	Town
Investment Oversight	Pension Commission, and Advisory Group
Asset Trustee / Custodian	Webster Private Bank (hired July 2012)
Investment Advisor	Fiduciary Investment Advisors (hired May 2011)
Actuary	Milliman (hired October 2009)

BOE Pension Plan

When Established	January 1971
------------------	--------------

Who's Covered Paraprofessionals, Secretaries, Custodians, Business Managers, Supervisors of Buildings and Grounds who are at least 25 years old, have at least one year of service with at least 1,000 hours.

# Active members	110
# Terminated Vested	51
# Receiving Benefits	38
# Total Members	199

Assets \$8,900,141 as of July 1, 2019

Funded Status 91.2% as of July 1, 2019

Town 20/21 Contribution \$407,582

Plan Sponsor BOE

Administrator BOE

Investment Oversight Pension Commission, and Advisory Group

Asset Trustee / Custodian Webster Private Bank (hired July 2012)

Investment Advisor Fiduciary Investment Advisors (hired May 2011)

Actuary Milliman (hired October 2009)

Other Post Employment Benefits (OPEB) Plan

When Established June 2010

Who's Covered BOE Certified Teachers and Administrators, BOE
Custodians, BOE Paraprofessionals, Police

# Active members	271
# Terminated Vested	0
# Receiving Benefits	19
# Total Members	290

Assets \$3,402,541 as of July1, 2019

Funded Status 66.1% as of July 1, 2019

Town 20/21 Contribution \$0

Plan Sponsor Town

Administrator Town

Investment Oversight Pension Commission, and Advisory Group

Asset Trustee / Custodian Webster Private Bank (hired Dec 2012)

Investment Advisor Fiduciary Investment Advisors (hired June 2012)

Actuary Milliman (hired 2013?)

Fire Dept Length of Service Award Program (LOSAP)

When Established October 1995

Who's Covered Volunteer firefighters with 10 or more years of service who have earned sufficient credits as described in the plan document.

# Active members	TBD
# Terminated Vested	TBD
# Receiving Benefits	TBD
# Total Members	69

Assets \$580,214 as of July 1, 2019

Funded Status 65.8% as of July 1, 2019

Town 20/21 Contribution \$0

Plan Sponsor Town

Administrator Fire Department

Investment Oversight

Asset Trustee / Custodian First Security Benefit Life Ins Co of NY (hired ?)

Investment Advisor

Actuary BPAS Actuarial and Pension Services (hired ?)

Town 457 Defined Contribution Plan

When Established December 1998

Who's Covered [Eligible employees to be confirmed]

# Total Members	TBD
-----------------	-----

Assets	\$ TBD
Funded Status	Not Applicable, this is a Defined Contribution Plan
Town 20/21 Contribution	\$0, Town does not match employee contributions
Plan Sponsor	Town
Administrator	Town
Investment Oversight	
Asset Trustee / Custodian	Equitable Life Ins (hired Dec 1998), and TIAA (hired ?)
Investment Advisor	
Actuary	Not Applicable, this is a Defined Contribution Plan



October 16, 2020

Mr. Wesley Marsh, Chairman
Board of Finance
Town of New Fairfield
4 Brush Hill Road
New Fairfield, CT 06812

Dear Mr. Marsh:

As part of our obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement due to errors or fraud, we request the Board of Finance to respond to the following inquiries. These inquiries are directed toward the Board of Finance's knowledge of any fraud or suspected fraud affecting the entity.

Please forward the attached form to each Board of Finance member to complete and return to me via e-mail at Jcentofanti@pkfod.com or inquire with the Board of Finance's members regarding the questions attached and include any relevant information on the form.

As Chairman of the Board of Finance, please complete and return the form in order that we document our inquiry. With respect to the other Board members, we will interpret a lack of response to indicate that there were no items to report.

Additionally, attached is our preliminary required communication to those charged with governance (the Board of Finance) regarding our responsibilities under the various auditing standards.

Please call me with any questions you may have relating to this form at (860) 419-3402.

Sincerely,

A handwritten signature in black ink that reads "Joseph Centofanti".

Joseph Centofanti, CPA, CFE, FCPA, CFF, CGFM
PKF O'Connor Davies, LLP

Town of New Fairfield, Connecticut

Please provide the appropriate responses to the following questions:

1. Are you aware of any actual instances of fraud within the Town?

YES ____ NO ____

If yes please describe:

2. Do you have any reason to suspect fraud may be occurring within the Town?

YES ____ NO ____

If yes, please explain where and how?

3. Have you received any communications from employees, former employees, regulators, residents, or others alleging fraud?

YES ____ NO ____

If yes, please explain

4. Have you seen any changes in employees or management behavior that would lead you to be concerned that fraud may be occurring?

YES ____ NO ____

If yes, please explain

I/the Board of Finance confirms, to the best of my/our knowledge and belief, the responses made to you in this request are true and accurate.

Signed: _____

Date: _____

*Town of New Fairfield
Finance Department
Legal Matters - October
October 26, 2020*

Breakdown by Category

	2020/2021 Budget	Transfers In/Out	Legal Credits	Less Expenditures to Date	Balance 10/26/20
Taxation/Assessment	\$ 7,500			\$ 1,820	\$ 5,680
Labor	\$ 35,000			\$ -	\$ 35,000
General Counsel	\$ 35,000			\$ 29,053	\$ 5,947
Health/Enforcement	\$ 7,000			\$ 735	\$ 6,265
Land Use - Miscellaneous	\$ 5,000			\$ -	\$ 5,000
Planning	\$ 5,000			\$ 455	\$ 4,545
Zoning	\$ 15,000			\$ 700	\$ 14,300
Zoning Board of Appeals	\$ 15,000			\$ -	\$ 15,000
Inlands/Wetlands	\$ 5,000			\$ -	\$ 5,000
TOTAL	\$ 129,500	\$ -	\$ -	\$ 32,763	\$ 96,737

Available Balance

\$ 96,737

**Town of New Fairfield
Finance Department
Legal Matters - October
October 26, 2020**

General Counsel/Other Legal Fees

14161000004 - 332.01

Cohen and Wolf, P.C.

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
07	20	DLG						\$ 1,855.00	General Representation
07	20	JAB						\$ 580.00	Board of Firemans Permit Examiners
08	20	JAB						\$ 520.00	Board of Firemans Permit Examiners
09	20	JAB						\$ 1,260.00	Board of Firemans Permit Examiners
08	20	DLG						\$ 5,737.50	General Representation
09	20	DLG						\$ 8,302.50	General Representation
08	20	DAB						\$ 4,801.87	PURA Investigation into EDC
09	20	DAB						\$ 927.50	PURA Investigation into EDC
10	20	DAB						\$ 5,069.00	PURA Investigation into EDC
Total Invoices Received								\$ 29,053.37	

Total General Counsel \$ 29,053.37

Taxation / Assessment Legal Fees

14161000002 - 332.01

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
07	20	JAB						\$ 140.00	Stop & Shop Tax Appeal
08	20	JAB						\$ 1,680.00	Stop & Shop Tax Appeal
Total Invoices Received								\$ 1,820.00	

Total Taxation/Assessment Legal Fees \$ 1,820.00

Legal Fees - Land Use Miscellaneous

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

TOTAL LAND USE - MISCELLANEOUS \$ -

Legal Fees - Health Code Enforcement

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
09	20	JAB						\$ 735.00	Review Executive Orders
Total Invoices Received								\$ 735.00	

Legal Fees - Planning

Hulloran & Sage

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
08	20	NRM						\$ 402.50	Planning Commission
09	20	NRM						\$ 52.50	Planning Commission
Total Invoices Received								\$ 455.00	

Total Planning Legal Fees \$ 455.00

**Town of New Fairfield
Finance Department
Legal Matters - October
October 26, 2020**

Legal Fees - Zoning Enforcement
0014161000007 - 332.01

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
8	20	NRM						490.00	Zoning Issues
9	20	NRM						210.00	Zoning Issues
Total Invoices Received								\$ 700.00	

Total Zoning Legal Fees \$ 700.00

Legal Fees - Zoning Board of Appeals
4161-332-0000-008

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

Total Zoning Board of Appeals Legal Fees \$ -

Legal Fees - Inlands/Wetlands
4161-332-0000-009

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

Legal Fees - Labor
0014161000003 - 332.01

Cohen & Wolf

MO	YR	ATTNY	LIT	DEPT	CAT	SUB-CAT	MATTER	AMOUNT	DESCRIPTION
Total Invoices Received								\$ -	

Total Labor Legal Fees \$ -

TOTAL LEGAL FEES								\$ 32,763.37	
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TOWN OF NEW FAIRFIELD
 DETAIL EXPENDITURE STATUS REPORT

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 4/21

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

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4110-0000-000 105.00 BOS ELECTED SALARIES	110,402.00	10,388.71	.00	36,514.56	73,887.44
001-4110-0000-000 110.00 BOS SALARIES	49,127.00	4,316.05	.00	15,753.90	33,373.10
001-4110-0000-000 310.00 BOS EXAMINE LAND RECORDS	1,500.00	185.27	1,031.49	468.51	.00
001-4110-0000-000 320.00 BOS CABLE BROADCASTING EXPE	14,000.00	.00	.00	13,000.00	1,000.00
001-4110-0000-000 330.00 BOS GRANTS ADMINSTRATOR	3,500.00	.00	.00	.00	3,500.00
001-4110-0000-000 610.00 BOS MATERIALS & SUPPLIES	4,000.00	152.00	3,296.33	665.67	38.00
TOTAL DEPARTMENT - BOARD OF SELECTMAN	182,529.00	15,042.03	4,327.82	66,402.64	111,798.54
001-4120-0000-000 105.00 TC ELECTED SALARIES	74,419.00	7,126.85	.00	25,956.66	48,462.34
001-4120-0000-000 110.00 TC SALARIES	78,815.00	8,798.61	.00	21,945.78	56,869.22
001-4120-0000-000 340.00 TC INDEXING & MICROFILMING	21,000.00	1,296.14	16,016.26	4,983.74	.00
001-4120-0000-000 341.00 TC VITAL STATISTICS	200.00	.00	200.00	.00	.00
001-4120-0000-000 342.00 TC ORDINANCE UPDATE	800.00	.00	800.00	.00	.00
001-4120-0000-000 610.00 TC MATERIALS & SUPPLIES	2,700.00	596.90	316.11	-519.81	2,903.70
001-4120-0000-000 803.00 TC HISTORICAL DOCUMENTS PRE	177,934.00	17,818.50	17,332.37	52,366.37	108,235.26
TOTAL DEPARTMENT - TOWN CLERK					
001-4121-0000-000 610.01 PROBATE - FACILITY FEES	9,347.00	.00	.00	9,346.12	.88
TOTAL DEPARTMENT - PROBATE	9,347.00	.00	.00	9,346.12	.88
001-4140-0000-000 105.00 ROV ELECTED SALARIES	31,727.00	3,050.60	.00	10,982.16	20,744.84
001-4140-0000-000 110.00 ROV SALARIES	17,000.00	300.00	.00	6,726.15	10,273.85
001-4140-0000-000 430.00 ROV MACHINE CERTIFICATION	11,440.00	.00	.00	.00	.00
001-4140-0000-000 610.00 ROV MATERIALS & SUPPLIES	60,167.00	3,350.60	7,099.01	2,707.38	1,633.61
TOTAL DEPARTMENT - REGISTRARS OF VOTERS			7,099.01	20,415.69	32,652.30
001-4150-0000-000 110.00 FIN SALARIES	288,998.00	51,091.60	.00	115,311.12	173,686.88
001-4150-0000-000 610.00 FIN MATERIALS & SUPPLIES	6,250.00	465.63	2,798.39	646.53	2,805.08
TOTAL DEPARTMENT - FINANCE	295,248.00	51,557.23	2,798.39	115,957.65	176,491.96
001-4151-0000-000 110.00 BOF SALARIES	2,587.00	465.53	.00	755.20	1,831.80
001-4151-0000-000 332.00 BOF GENERAL COUNSEL	.00	.00	.00	.00	.00
001-4151-0000-000 334.00 BOF CONSULTING SVCS	.00	.00	.00	.00	.00
001-4151-0000-000 336.00 BOF TOWN AUDIT	57,000.00	.00	45,000.00	12,000.00	.00
001-4151-0000-000 610.00 BOF MATERIALS & SUPPLIES	1,625.00	.00	1,625.00	.00	.00
001-4151-0000-000 801.00 BOF CONTINGENCY	15,000.00	.00	.00	.00	15,000.00
TOTAL DEPARTMENT - BOARD OF FINANCE	76,212.00	465.53	46,625.00	12,755.20	16,831.80
001-4152-0000-000 105.00 TREAS ELECTED SALARIES	8,010.00	667.49	.00	2,002.47	6,007.53
001-4152-0000-000 610.00 TREAS MATERIALS & SUPPLIES	.00	.00	.00	.00	.00

POWERSCHOOL
 DATE: 10/28/2020
 TIME: 15:26:34

TOWN OF NEW FAIRFIELD
 DETAIL EXPENDITURE STATUS REPORT

PAGE NUMBER: 2
 EXPSTAIL

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 4/21

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

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

TOTAL DEPARTMENT - TREASURER

001-4153-0000-000 110.00 A-TAX SALARIES
 001-4153-0000-000 337.00 A-TAX GIS & AUDITS-PERS PRO
 001-4153-0000-000 338.00 A-TAX UTILITY PROPERTIES
 001-4153-0000-000 339.00 A-TAX REVALUATION
 001-4153-0000-000 610.00 A-TAX MATERIALS & SUPPLIES
 TOTAL DEPARTMENT - ASSESSOR

001-4154-0000-000 105.00 TAX ELECTED SALARIES
 001-4154-0000-000 110.00 TAX SALARIES
 001-4154-0000-000 331.00 TAX DELING.TAX COLLECT.FEES
 001-4154-0000-000 610.00 TAX MATERIALS & SUPPLIES
 TOTAL DEPARTMENT - TAX COLLECTOR

001-4155-0000-000 105.00 BOAA ELECTED SALARIES
 001-4155-0000-000 110.00 BOAA SALARIES
 001-4155-0000-000 610.00 BOAA MATERIALS & SUPPLIES
 TOTAL DEPARTMENT - BOARD OF ASSESSMENT APPEA

001-4160-0000-000 130.01 U P&B OVERTIME CONTINGENCY
 001-4160-0000-000 140.00 U P&B SALARY ADJUSTMENTS
 001-4160-0000-000 220.00 U P&B SOCIAL SECURITY
 001-4160-0000-000 230.00 U P&B PENSION
 001-4160-0000-000 231.00 U P&B OPEB
 001-4160-0000-000 250.00 U P&B UNEMPLOYMENT
 001-4160-0000-000 260.00 U P&B WORKERS COMPENSATION
 001-4160-0000-000 290.00 U P&B EMPLOYEE PHYSICALS
 001-4160-0000-000 580.00 U P&B MILEAGE REIMBURSEMENT
 TOTAL DEPARTMENT - UNCLSPD PAYROLL & BENEFIT

001-4161-0000-000 332.01 LEGAL
 001-4161-0000-001 332.01 LEGAL-LAND
 001-4161-0000-002 332.01 LEGAL-TAX
 001-4161-0000-003 332.01 LEGAL-LABOR
 001-4161-0000-004 332.01 LEGAL-GENERAL/OTHER
 001-4161-0000-005 332.01 LEGAL-HEALTH CODE
 001-4161-0000-006 332.01 LEGAL-PLANNING
 001-4161-0000-007 332.01 LEGAL-ZONING
 001-4161-0000-008 332.01 LEGAL-ZBA
 001-4161-0000-009 332.01 LEGAL-INLAND/WETLANDS

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
TOTAL DEPARTMENT - TREASURER	8,010.00	667.49	.00	2,002.47	6,007.53
001-4153-0000-000 110.00 A-TAX SALARIES	157,238.00	15,052.65	.00	50,273.52	106,964.48
001-4153-0000-000 337.00 A-TAX GIS & AUDITS-PERS PRO	10,000.00	10.02	99.94	30.06	9,870.00
001-4153-0000-000 338.00 A-TAX UTILITY PROPERTIES	.00	.00	.00	.00	.00
001-4153-0000-000 339.00 A-TAX REVALUATION	.00	.00	.00	.00	.00
001-4153-0000-000 610.00 A-TAX MATERIALS & SUPPLIES	10,095.00	546.98	6,525.80	786.98	2,782.22
TOTAL DEPARTMENT - ASSESSOR	177,333.00	15,609.65	6,625.74	51,090.56	119,616.70
001-4154-0000-000 105.00 TAX ELECTED SALARIES	79,909.00	7,625.85	.00	28,053.05	51,855.95
001-4154-0000-000 110.00 TAX SALARIES	107,727.00	10,227.55	.00	35,000.47	72,726.53
001-4154-0000-000 331.00 TAX DELING.TAX COLLECT.FEES	5,000.00	209.15	4,567.45	432.55	.00
001-4154-0000-000 610.00 TAX MATERIALS & SUPPLIES	5,240.00	209.15	4,666.95	573.05	.00
TOTAL DEPARTMENT - TAX COLLECTOR	197,876.00	18,062.55	9,234.40	64,059.12	124,582.48
001-4155-0000-000 105.00 BOAA ELECTED SALARIES	600.00	.00	.00	72.00	528.00
001-4155-0000-000 110.00 BOAA SALARIES	659.00	.00	.00	113.04	545.96
001-4155-0000-000 610.00 BOAA MATERIALS & SUPPLIES	100.00	.00	.00	100.00	0.00
TOTAL DEPARTMENT - BOARD OF ASSESSMENT APPEA	1,359.00	.00	.00	185.04	1,173.96
001-4160-0000-000 130.01 U P&B OVERTIME CONTINGENCY	8,000.00	1,851.37	.00	5,726.72	2,273.28
001-4160-0000-000 140.00 U P&B SALARY ADJUSTMENTS	98,240.00	.00	.00	.00	98,240.00
001-4160-0000-000 220.00 U P&B SOCIAL SECURITY	362,395.00	33,493.03	.00	121,259.09	241,135.91
001-4160-0000-000 230.00 U P&B PENSION	652,000.00	13,280.23	207,021.62	427,680.38	17,298.00
001-4160-0000-000 231.00 U P&B OPEB	.00	.00	.00	.00	.00
001-4160-0000-000 250.00 U P&B UNEMPLOYMENT	15,000.00	.00	13,805.68	1,194.32	.00
001-4160-0000-000 260.00 U P&B WORKERS COMPENSATION	150,000.00	.00	79,232.00	70,768.00	.00
001-4160-0000-000 290.00 U P&B EMPLOYEE PHYSICALS	3,000.00	80.00	1,920.00	80.00	1,000.00
001-4160-0000-000 580.00 U P&B MILEAGE REIMBURSEMENT	1,000.00	.00	.00	-77.62	1,077.62
TOTAL DEPARTMENT - UNCLSPD PAYROLL & BENEFIT	1,289,635.00	48,704.63	301,979.30	626,630.89	361,024.81
001-4161-0000-000 332.01 LEGAL	.00	.00	.00	.00	.00
001-4161-0000-001 332.01 LEGAL-LAND	5,000.00	.00	5,000.00	.00	.00
001-4161-0000-002 332.01 LEGAL-TAX	7,500.00	.00	5,680.00	1,820.00	.00
001-4161-0000-003 332.01 LEGAL-LABOR	35,000.00	.00	35,000.00	.00	.00
001-4161-0000-004 332.01 LEGAL-GENERAL/OTHER	35,000.00	15,559.00	5,946.63	29,053.37	.00
001-4161-0000-005 332.01 LEGAL-HEALTH CODE	7,000.00	735.00	6,265.00	735.00	.00
001-4161-0000-006 332.01 LEGAL-PLANNING	5,000.00	52.50	2,045.00	455.00	2,500.00
001-4161-0000-007 332.01 LEGAL-ZONING	15,000.00	210.00	14,300.00	700.00	.00
001-4161-0000-008 332.01 LEGAL-ZBA	15,000.00	.00	15,000.00	.00	.00
001-4161-0000-009 332.01 LEGAL-INLAND/WETLANDS	5,000.00	.00	5,000.00	.00	.00

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 4/21

SORTED BY: FUND,DEPARTMENT,ACCOUNT
 TOTALLED ON: DEPARTMENT
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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4161-0000-000 333.00 LEGAL TOWN. ENGINEER	.00	.00	.00	.00	.00
001-4161-0000-000 334.01 LEGAL CONSULTING	3,000.00	.00	.00	.00	3,000.00
001-4161-0000-000 335.00 LEGAL GRANT WRITING	.00	.00	.00	.00	.00
001-4161-0000-000 336.01 LEGAL SETTLEMENT OF LEGAL ACT	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - PROFESSIONAL SERVICES	132,500.00	16,556.50	94,236.63	32,763.37	5,500.00
001-4162-0000-000 312.00 I/G CT COUNCIL OF SMALL TOW	1,175.00	1,175.00	.00	1,175.00	.00
001-4162-0001-000 313.00 I/G-WESTERN CT COUNCIL	9,242.00	.00	.00	9,242.00	.00
001-4162-0002-000 313.00 I/G-CANDLEWOOD LAKE	82,470.00	.00	.00	82,470.00	.00
001-4162-0002-999 313.00 I/G-CLA FUND	.00	.00	.00	.00	.00
001-4162-0002-999 313.00 I/G-CLA-ADMIN	.00	.00	.00	.00	.00
001-4162-0003-000 313.00 I/G-REGIONAL ANIMAL	.00	.00	.00	.00	.00
001-4162-0004-000 313.00 I/G-C C MUNICIPAL	9,750.00	.00	1,071.00	4,464.50	4,214.50
001-4162-0000-000 316.00 I/G PUBLIC TRANSPORTATION	104,670.00	8,722.50	69,780.00	34,890.00	.00
001-4162-0000-000 421.00 I/G HOUSEHOLD HAZARD WASTE	15,000.00	3,795.51	11,204.49	3,795.51	.00
TOTAL DEPARTMENT - INTERGOVERNMENTAL AGENCY	222,307.00	13,693.01	82,055.49	136,037.01	4,214.50
001-4163-0000-000 520.01 G-INS PROPERTY & CASUALTY	175,000.00	1,550.00	53,256.36	119,492.39	2,251.25
TOTAL DEPARTMENT - GENERAL INSURANCE	175,000.00	1,550.00	53,256.36	119,492.39	2,251.25
001-4164-0002-000 430.01 B/M POSTAGE MACHINE LEASE	1,200.00	.00	1,200.00	.00	.00
001-4164-0003-000 430.02 B/M TELEPHONE MAINTENANCE	2,990.00	.00	2,575.00	415.00	.00
001-4164-0004-000 430.03 B/M LAN EQUIP MAINTENANCE	79,704.00	1,287.19	26,199.37	22,332.87	31,171.76
001-4164-0005-000 430.04 B/M COPIER MAINTENANCE	4,777.00	326.69	3,369.35	1,047.45	360.20
001-4164-0006-000 430.05 B/M MISC.MAIN.REPAIR ACQ.	.00	.00	.00	.00	.00
001-4164-0007-000 430.06 B/M SYSTEMS ADMINISTRATION	82,690.00	41.10	380.28	82,305.04	4.68
001-4164-0001-000 431.00 B/M ASSESSOR EQUIPMENT	15,452.00	399.00	.00	15,452.00	.00
001-4164-0002-000 431.01 B/M TAX COLLECTOR EQUIP	12,338.00	750.00	940.00	11,398.00	.00
001-4164-0003-000 431.02 B/M FINANCE EQUIPMENT	13,600.00	.00	590.71	13,009.29	.00
001-4164-0004-000 431.03 B/M COMM. CENTER EQUIP	46,277.00	.00	14,676.40	31,057.78	542.82
001-4164-0005-000 431.04 B/M POLICE EQUIPMENT	16,175.00	.00	5,005.98	11,168.66	.36
001-4164-0006-000 431.05 B/M TECHNOLOGY	28,160.00	1,249.32	18,385.79	3,399.21	4,375.00
001-4164-0007-000 431.06 B/M FIRE MARSHALL EQUIP	1,300.00	.00	100.00	1,200.00	.00
001-4164-0008-000 431.07 B/M FIRE EQUIPMENT	8,500.00	.00	3,096.44	3,096.44	5,403.56
001-4164-0009-000 431.08 B/M TOWN CLERK EQUIPMENT	.00	.00	.00	.00	.00
001-4164-0010-000 431.09 B/M PARK & REC EQUIPMENT	17,777.00	.00	3,417.00	10,434.00	3,926.00
001-4164-0011-000 431.10 B/M LAND USE EQUIPMENT	4,400.00	.00	3,603.18	34.82	762.00
001-4164-0000-000 610.00 B/M MATERIALS & SUPPLIES	25,000.00	.00	14,480.75	10,270.40	248.85
001-4164-0000-000 615.00 B/M POSTAGE	360,340.00	4,053.30	94,923.81	218,620.96	46,795.23
TOTAL DEPARTMENT - BUSINESS MACHINES	360,340.00	4,053.30	94,923.81	218,620.96	46,795.23
001-4190-0000-000 110.00 HR SALARIES	.00	.00	.00	.00	.00

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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4190-0000-000 345.00 HR BUSINESS SERVICES	32,000.00	.00	.00	30,875.00	1,125.00
001-4190-0000-000 540.00 HR ADVERTISING	.00	.00	.00	.00	.00
001-4190-0000-000 610.00 HR MATERIALS & SUPPLIES	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - HUMAN RESOURCES	32,000.00	.00	.00	30,875.00	1,125.00
001-4191-0000-000 110.00 PLAN SALARIES	3,027.00	201.80	.00	776.93	2,250.07
001-4191-0000-000 610.00 PLAN MATERIALS & SUPPLIES	3,000.00	.00	.00	113.60	2,886.40
TOTAL DEPARTMENT - PLANNING COMMISSION	6,027.00	201.80	.00	890.53	5,136.47
001-4192-0000-000 110.00 ZONING SALARIES	65,847.00	6,029.32	.00	20,145.82	45,701.18
001-4192-0000-000 331.01 ZONING REGULATIONS MAINT.	4,500.00	.00	.00	.00	4,500.00
001-4192-0000-000 610.00 ZONING MATERIALS & SUPPLIES	7,215.00	81.11	749.93	245.07	6,220.00
TOTAL DEPARTMENT - ZONING COMMISSION	77,562.00	6,110.43	749.93	20,390.89	56,421.18
001-4193-0000-000 110.00 ZBA SALARIES	7,242.00	724.15	.00	1,324.16	5,917.84
001-4193-0000-000 610.00 ZBA MATERIALS & SUPPLIES	4,500.00	330.15	2,055.70	944.30	1,500.00
TOTAL DEPARTMENT - ZONING BOARD OF APPEALS	11,742.00	1,054.30	2,055.70	2,268.46	7,417.84
001-4194-0000-000 110.00 E/D SALARIES	1,936.00	.00	.00	56.52	979.48
001-4194-0000-000 610.00 E/D MATERIALS & SUPPLIES	5,500.00	.00	.00	300.00	5,200.00
TOTAL DEPARTMENT - ECONOMIC DEVELOPMENT	6,536.00	.00	.00	356.52	6,179.48
001-4195-0003-000 620.01 UTIL ELECTRIC	116,000.00	9,450.91	78,267.47	37,732.53	.00
001-4195-0004-000 620.02 UTIL TELEPHONE	30,949.00	2,450.92	22,837.91	8,111.09	.00
001-4195-0005-000 620.03 UTIL FUEL OIL	47,801.00	319.07	47,481.93	319.07	.00
001-4195-0006-000 620.04 UTIL OTHER	19,503.00	957.02	15,601.16	3,901.84	.00
001-4195-0001-000 620.08 UTIL FIRE COMPANIES	.00	.00	.00	.00	.00
001-4195-0002-000 620.08 UTIL FIRE COMPANIES	56,400.00	2,043.61	46,167.41	10,232.59	.00
001-4195-0000-000 622.00 UTIL STREET LIGHTS	14,500.00	1,073.69	11,165.84	3,334.16	.00
001-4195-0000-000 626.00 UTIL GASOLINE & DIESEL	73,351.00	670.47	49,958.44	13,324.45	10,068.11
TOTAL DEPARTMENT - UTILITIES	358,504.00	16,965.69	271,480.16	76,955.73	10,068.11
001-4196-0000-000 110.00 PBC SALARIES	3,725.00	227.59	.00	444.84	3,280.16
001-4196-0000-000 334.00 PBC CONSULTING SVCS	.00	.00	.00	.00	.00
001-4196-0000-000 610.00 PBC MATERIALS & SUPPLIES	150.00	.00	.00	.00	150.00
TOTAL DEPARTMENT - PERMANENT BUILDING COMITE	3,875.00	227.59	.00	444.84	3,430.16
001-4197-0000-000 110.00 LAND SALARIES	15,535.00	996.78	.00	3,268.72	12,266.28
001-4197-0000-000 610.00 LAND MATERIALS & SUPPLIES	450.00	.00	.00	.00	450.00

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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
TOTAL DEPARTMENT - GENERAL LAND USE	15,985.00	996.78	.00	3,268.72	12,716.28
001-4198-0000-000 610.01 HISTORICAL PROPERTIES M&S	250.00	.00	.00	.00	250.00
TOTAL DEPARTMENT - HISTORICAL PROPERTIES	250.00	.00	.00	.00	250.00
001-4199-0000-000 110.00 YOUTH SALARIES	.00	.00	.00	.00	.00
001-4199-0000-000 610.00 YOUTH MATERIALS & SUPPLIES	1,000.00	.00	.00	.00	1,000.00
TOTAL DEPARTMENT - COMMISSN OF YOUTH OF NF	1,000.00	.00	.00	.00	1,000.00
001-4210-0006-000 100.01 PD SPECIALTY PAY	7,200.00	.00	.00	.00	7,200.00
001-4210-0000-000 110.00 PD SALARIES	544,625.00	46,329.30	.00	154,353.80	390,271.20
001-4210-0001-000 110.02 PD SECRETARY	35,888.00	3,843.75	.00	12,761.25	23,126.75
001-4210-0002-000 110.03 PD CROSSING GUARDS	.00	.00	.00	.00	.00
001-4210-0003-000 110.04 PD T-DAYS/VACATION	14,468.00	.00	.00	2,200.00	14,468.00
001-4210-0004-000 110.05 PD LONGEVITY/EDUCATION	2,200.00	.00	.00	37,316.66	45,183.34
001-4210-0001-000 130.00 PD OVERTIME	82,500.00	14,189.19	.00	15,550.21	151,259.79
001-4210-0003-000 130.03 PD SRO OVERTIME	166,810.00	9,382.24	.00	10,907.35	9,092.65
001-4210-0005-000 130.00 PD PRIVATE DUTY OT	20,000.00	2,403.49	.00	1,000.00	1,000.00
001-4210-0003-000 130.03 PD DARE OVERTIME	1,000.00	.00	.00	463.32	4,536.68
001-4210-0004-000 130.04 PD TRAINING OVERTIME	5,000.00	.00	.00	1,549.92	2,561.34
001-4210-0000-000 291.00 PD UNIFORMS	8,500.00	949.03	4,388.74	.00	.00
001-4210-0000-000 317.00 PD RESIDENT STATE TROOPER	234,000.00	.00	234,000.00	.00	.00
001-4210-0001-000 317.01 PD RESIDENT SERGEANT OT	36,000.00	.00	36,000.00	.00	.00
001-4210-0002-000 317.02 PD OTHER RESIDENT TROOPERS	1,144,000.00	.00	1,144,000.00	.00	.00
001-4210-0003-000 317.03 PD RESIDENT TROOPER OT	202,000.00	.00	202,000.00	.00	.00
001-4210-0000-000 322.00 PD EDUCATION & TRAINING	8,000.00	800.00	1,200.00	1,060.00	5,740.00
001-4210-0000-000 323.00 PD COLLEGE REIMBURSEMENT	.00	.00	.00	.00	.00
001-4210-0000-000 430.07 PD EQUIPMENT MAINTENANCE	10,000.00	432.30	5,652.10	2,305.12	2,042.78
001-4210-0000-000 610.00 PD MATERIALS & SUPPLIES	6,000.00	184.33	1,886.55	880.70	3,232.75
001-4210-0000-000 742.00 PD VEHICLE MAINTENANCE	12,000.00	563.92	4,986.83	761.15	6,252.02
001-4210-0000-000 810.00 PD SRO PROGRAMS	400.00	.00	400.00	.00	.00
TOTAL DEPARTMENT - POLICE	2,540,591.00	79,077.55	1,634,514.22	240,109.48	665,967.30
001-4215-0000-000 110.00 CC SALARIES	242,883.00	23,866.05	.00	80,016.30	162,866.70
001-4215-0000-000 112.00 CC PART-TIME SALARIES	41,245.00	2,046.28	.00	12,487.42	28,757.58
001-4215-0000-000 115.00 CC TRAINING-EMD SALARIES	.00	.00	.00	.00	.00
001-4215-0000-000 130.00 CC OVERTIME	23,472.00	3,590.41	.00	10,109.39	13,362.61
001-4215-0000-000 322.01 CC TRAINING - EMD	1,500.00	.00	200.00	444.09	855.91
001-4215-0000-000 431.11 CC NCIC SUPPORT	.00	.00	.00	.00	.00
001-4215-0000-000 530.00 CC NW-PSCC	5,800.00	.00	2,896.00	2,896.00	8.00
001-4215-0000-000 610.00 CC MATERIALS & SUPPLIES	2,350.00	151.13	379.80	520.20	1,450.00
001-4215-0000-000 660.00 CC EMERGENCY NOTIFICATION	5,150.00	.00	.00	5,150.00	.00

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FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
TOTAL DEPARTMENT - COMMUNICATIONS CENTER	322,400.00	29,653.87	3,475.80	111,623.40	207,300.80
001-4220-0000-000 110.00 FD SALARIES	.00	.00	.00	.00	.00
001-4220-0000-000 230.01 FD LENGTH OF SERVICE	.00	.00	.00	.00	.00
001-4220-0000-000 231.01 FD FIRE FIGHTERS TAX ABATE	.00	.00	.00	.00	.00
001-4220-0000-000 290.01 FD PHYSICALS	8,500.00	1,698.00	1,727.00	1,913.00	4,860.00
001-4220-0000-000 322.00 FD EDUCATION & TRAINING	20,000.00	.00	.00	.00	20,000.00
001-4220-0000-000 338.01 FD AMBULANCE-PARA./EMT	.00	.00	.00	.00	.00
001-4220-0000-000 423.01 FD CONTRACTED SERVICES-GRAN	2,500.00	.00	.00	.00	2,500.00
001-4220-0000-000 430.08 FD BUILD SUPPLIES&REPAIRS	6,850.00	.00	.00	150.00	6,700.00
001-4220-0001-000 430.09 FD MAINTENANCE & REPAIRS	85,000.00	18,539.34	5,896.62	12,838.09	66,265.29
001-4220-0005-000 610.01 FD PORTABLE EQUIPMENT	3,000.00	.00	298.67	200.33	2,500.00
001-4220-0000-000 610.02 FD DEPT MATERIAL & SUPPLIES	45,200.00	2,273.53	5,276.37	8,295.65	31,627.98
001-4220-0001-000 610.03 FD CO'S SUPPLIES & EQUIP	25,450.00	1,728.43	1,951.62	2,132.32	21,366.06
001-4220-0002-000 620.05 FD SQUANTZ-UTILITIES	.00	.00	.00	.00	.00
001-4220-0000-000 630.00 FD TECHNOLOGY	12,000.00	1,105.38	6,880.34	2,248.02	2,871.64
001-4220-0002-000 740.00 FD DRY HYDRANTS	5,000.00	.00	563.02	238.77	2,198.21
TOTAL DEPARTMENT - FIRE COMPANIES	211,500.00	25,344.68	22,594.64	28,016.18	160,889.18
001-4221-0000-000 338.01 AMB AMBULANCE-PARA./EMT	739,193.00	61,416.00	491,859.00	245,664.00	1,670.00
TOTAL DEPARTMENT - AMBULANCE-PARA/EMT	739,193.00	61,416.00	491,859.00	245,664.00	1,670.00
001-4225-0000-000 110.00 FM SALARIES	71,000.00	6,826.90	.00	22,665.31	48,334.69
001-4225-0000-000 120.00 FM ADDITIONAL STIPEND	.00	.00	.00	.00	.00
001-4225-0000-000 610.00 FM MATERIALS & SUPPLIES	5,750.00	81.11	750.93	525.07	4,474.00
TOTAL DEPARTMENT - FIRE MARSHALL	76,750.00	6,908.01	750.93	23,190.38	52,808.69
001-4240-0000-000 110.00 B/I SALARIES	144,738.00	14,928.95	.00	46,648.60	98,089.40
001-4240-0000-000 609.00 B/I ICC PLAN REVIEWS/CONSUL	3,000.00	.00	.00	.00	3,000.00
001-4240-0000-000 610.00 B/I MATERIALS & SUPPLIES	3,500.00	10.02	94.94	167.06	3,238.00
TOTAL DEPARTMENT - BUILDING INSPECTOR	151,238.00	14,938.97	94.94	46,815.66	104,327.40
001-4290-0000-000 110.00 OEM SALARIES	33,251.00	4,516.33	.00	17,434.69	15,816.31
001-4290-0000-000 610.00 OEM MATERIALS & SUPPLIES	9,875.00	219.93	2,718.69	1,046.16	6,110.15
TOTAL DEPARTMENT - EMERGENCY PLANNING	43,126.00	4,736.26	2,718.69	18,480.85	21,926.46
001-4294-0000-000 110.00 OEM-NEMO SALARIES	.00	.00	.00	.00	.00
001-4294-0000-000 610.00 OEM-NEMO MATERIALS & SUPPLI	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - OEM - WINTER STORM NEMO	.00	.00	.00	.00	.00

TOWN OF NEW FAIRFIELD
DETAIL EXPENDITURE STATUS REPORT

POWERSCHOOL
DATE: 10/28/2020
TIME: 15:26:34

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
ACCOUNTING PERIOD: 4/21

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

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4295-0000-000 110.00 A-CONT SALARIES	47,150.00	4,533.65	.00	15,051.72	32,098.28
001-4295-0000-000 610.00 A-CONT MATERIALS & SUPPLIES	1,000.00	.00	.00	662.07	337.93
TOTAL DEPARTMENT - ANIMAL CONTROL	48,150.00	4,533.65	.00	15,713.79	32,436.21
001-4310-0000-000 110.00 PW SALARIES	823,319.00	77,333.05	.00	248,578.95	574,740.04
001-4310-0000-000 112.01 PW TOWN ENGINEER	90,000.00	17,432.72	.00	60,273.38	29,726.62
001-4310-0000-000 120.01 PW SEASONAL PERSONNEL	28,739.00	2,076.30	.00	7,105.56	21,633.44
001-4310-0000-000 130.00 PW OVERTIME	77,775.00	1,568.69	.00	12,562.02	65,212.98
001-4310-0000-000 291.00 PW UNIFORMS	13,000.00	328.93	8,066.16	808.84	4,125.00
001-4310-0000-000 421.01 PW DISPOSAL OF WASTE	8,500.00	.00	2,900.00	.00	5,600.00
001-4310-0000-000 423.00 PW CONTRACTED SERVICES	312,000.00	21,872.33	206,341.25	85,086.24	20,572.51
001-4310-0000-000 424.00 PW STORMWATER MANAGEMENT	55,000.00	.00	55,000.00	.00	.00
001-4310-0000-000 441.00 PW EQUIPMENT LEASE	10,000.00	.00	.00	.00	10,000.00
001-4310-0000-000 451.00 PW ROAD REPAIR	58,494.90	.00	1,100.56	1,130.64	56,263.70
001-4310-0000-000 452.00 PW TOWN AID/LOCIP	355,344.00	.00	.00	.00	355,344.00
001-4310-0001-000 610.01 PW BUILD. & GROUNDS M&S	80,000.00	10,892.60	36,117.26	28,091.39	15,791.35
001-4310-0002-000 610.01 PW HIGHWAY & STREET M&S	30,000.00	139.96	7,931.78	516.22	21,552.00
001-4310-0003-000 610.01 PW SNOW MATERIAL & SUPP	100,000.00	62.32	77,314.51	285.49	22,400.00
001-4310-0004-000 610.01 PW SAFETY COMMITTEE M&S	300.00	.00	.00	.00	300.00
001-4310-0000-000 742.01 PW TRUCK & EQUIP MAIN & REP	120,000.00	8,046.05	42,252.12	29,475.83	48,272.05
TOTAL DEPARTMENT - PUBLIC WORKS	2,162,471.90	139,753.95	437,023.64	473,914.57	1,251,533.69
001-4410-0000-000 110.00 H SALARIES	273,270.00	25,655.49	.00	85,543.27	187,726.73
001-4410-0000-000 334.02 H HEALTH CLINIC	100.00	.00	.00	.00	100.00
001-4410-0000-000 344.00 H WATER TESTS	6,800.00	568.00	2,056.00	1,944.00	2,800.00
001-4410-0000-000 610.00 H MATERIALS & SUPPLIES	5,400.00	1,260.00	2,530.75	1,622.65	1,446.60
001-4410-0000-000 803.01 H HEALTH GRANT	.00	.00	.00	.00	.00
001-4410-0001-000 803.02 H GRANT	.00	.00	.00	.00	.00
001-4410-0000-000 804.00 H BIOTERRORISM GRANT	285,570.00	27,484.49	4,386.75	89,109.92	192,073.33
TOTAL DEPARTMENT - HEALTH					
001-4420-0000-000 110.00 IN-WET SALARIES	2,793.00	175.87	.00	662.09	2,130.91
001-4420-0000-000 331.02 IN-WET REGULATIONS	.00	.00	.00	.00	.00
001-4420-0000-000 346.00 IN-WET FEES & SERVICES	2,000.00	.00	.00	2,000.00	.00
001-4420-0000-000 610.00 IN-WET MATERIALS & SUPPLIES	1,000.00	63.90	222.50	232.50	525.00
TOTAL DEPARTMENT - INLAND WETLANDS	5,793.00	239.77	222.50	2,914.59	2,655.91
001-4430-0000-000 110.00 WPCA SALARIES	603.00	.00	.00	.00	603.00
001-4430-0000-000 610.00 WPCA MATERIALS & SUPPLIES	900.00	.00	840.00	.00	60.00
TOTAL DEPARTMENT - WPCA	1,503.00	.00	840.00	.00	663.00

POWERSCHOOL
 DATE: 10/28/2020
 TIME: 15:26:34

TOWN OF NEW FAIRFIELD
 DETAIL EXPENDITURE STATUS REPORT

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 4/21

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

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4440-0000-000 110.00 SOCIAL SALARIES	78,539.00	7,069.74	.00	23,124.48	55,414.52
001-4440-0000-000 335.01 SOCIAL COUNSELING SERVICES	.00	.00	.00	.00	.00
001-4440-0001-000 350.00 SOCIAL WOMEN'S CENTER	2,200.00	.00	.00	.00	2,200.00
001-4440-0002-000 350.00 SOCIAL REGIONAL HOSPICE	1,950.00	.00	.00	.00	1,950.00
001-4440-0003-000 350.00 SOCIAL ABILITY BEYOND	1,100.00	.00	.00	1,100.00	.00
001-4440-0004-000 350.00 SOCIAL LITERACY	.00	.00	.00	.00	.00
001-4440-0005-000 350.00 SOCIAL REGIONAL HOMELESS	3,100.00	.00	.00	.00	3,100.00
001-4440-0006-000 350.00 SOCIAL PREVENTION COUNCIL	1,000.00	.00	.00	.00	1,000.00
001-4440-0007-000 350.00 SOCIAL DANBURY YOUTH	640.00	.00	.00	.00	640.00
001-4440-0008-000 350.00 SOCIAL VETERANS	.00	.00	.00	.00	.00
001-4440-0009-000 350.00 SOCIAL FAMILY & CHILDREN	650.00	.00	.00	.00	650.00
001-4440-0010-000 350.00 SOCIAL WECAHR	800.00	.00	.00	800.00	.00
001-4440-0011-000 350.00 SOCIAL REGIONAL MENTAL	1,556.00	.00	.00	.00	1,556.00
001-4440-0012-000 350.00 SOCIAL TBI CO	1,100.00	.00	.00	.00	1,100.00
001-4440-0000-000 610.00 SOCIAL MATERIALS & SUPPLIES	900.00	135.03	22.34	217.27	660.39
TOTAL DEPARTMENT - SOCIAL SERVICES	93,535.00	7,204.77	22.34	25,241.75	68,270.91
001-4450-0000-000 110.00 SENIOR SALARIES	134,140.00	12,737.78	.00	42,083.39	92,056.61
001-4450-0001-000 334.03 SENIOR	.00	.00	.00	.00	.00
001-4450-0002-000 334.03 SENIOR	.00	.00	.00	.00	.00
001-4450-0000-000 441.01 SENIOR CENTER LEASE	.00	.00	.00	.00	.00
001-4450-0000-000 610.00 SENIOR MATERIALS & SUPPLIES	6,750.00	206.40	4,590.84	689.12	1,470.04
001-4450-0000-000 620.06 SENIOR SR. CTR. UTILITIES	3,025.00	.00	.00	.00	435.70
001-4450-0000-000 803.03 SENIOR NUTRITION PROGRAM	40,000.00	1,031.74	28,330.00	4,061.74	7,608.26
001-4450-0000-000 810.01 SENIOR PROGRAMS	183,915.00	13,975.92	35,510.14	46,834.25	101,570.61
TOTAL DEPARTMENT - SENIOR SERVICES	134,140.00	12,737.78	.00	42,083.39	92,056.61
001-4460-0000-000 110.00 B-POND SALARIES	660.00	47.10	.00	207.24	452.76
001-4460-0000-000 344.01 B-POND WEED CONTROL	7,000.00	.00	.00	1,196.34	5,803.66
001-4460-0000-000 610.00 B-POND MATERIALS & SUPPLIES	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - BALL POND ADVISRY COMITE	7,660.00	47.10	.00	1,403.58	6,256.42
001-4470-0000-000 110.00 AGING SALARIES	3,015.00	131.88	.00	244.92	2,770.08
001-4470-0000-000 610.00 AGING MATERIALS & SUPPLIES	1,300.00	.00	.00	.00	1,300.00
001-4470-0000-000 615.00 AGING POSTAGE	.00	.00	.00	.00	.00
TOTAL DEPARTMENT - COMMISSION ON AGING	4,315.00	131.88	.00	244.92	4,070.08
001-4510-0000-000 110.00 REC SALARIES	73,682.00	6,874.05	.00	23,169.54	50,512.46
TOTAL DEPARTMENT - RECREATION	73,682.00	6,874.05	.00	23,169.54	50,512.46

SELECTION CRITERIA: orgn.fund='001' and orgn.orgn1 between '4110' and '4550'
 ACCOUNTING PERIOD: 4/21

SORTED BY: FUND,DEPARTMENT,ACCOUNT
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 PAGE BREAKS ON:

FUND - 001 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE
001-4550-0000-000 110.00 LIBRARY SALARIES	462,351.00	42,462.90	.00	147,031.30	315,319.70
001-4550-0000-000 324.00 LIBRARY EDUCATION	800.00	.00	750.00	.00	50.00
001-4550-0000-000 343.00 LIBRARY AUTOMATION	18,960.00	504.00	1,690.00	15,542.21	1,727.79
001-4550-0000-000 430.10 LIBRARY MAINTENANCE	1,475.00	644.00	456.00	884.00	135.00
001-4550-0000-000 610.04 LIBRARY TECHNICAL SUPPLIES	1,700.00	.00	889.94	210.06	600.00
001-4550-0000-000 640.00 LIBRARY BOOKS & MATERIALS	38,701.00	3,031.91	22,312.76	12,181.08	4,207.16
001-4550-0000-000 810.01 LIBRARY PROGRAMS	5,510.00	1,200.09	500.00	2,410.09	2,599.91
TOTAL DEPARTMENT - LIBRARY	529,497.00	47,842.90	26,598.70	178,258.74	324,639.56

TOTAL REPORT

11,360,167.90 702,851.43 3,655,392.40 3,234,281.77 4,470,493.73

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 5/21

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	49,227,753.00	-7,311.68	.00	27,394,151.05	21,833,601.95	55.65
R3110002	PROPERTY TAXES - PRIOR	.00	.00	.00	124,813.44	-124,813.44	.00
R3110002	INTEREST LIENS & FEES	180,000.00	.00	.00	40,028.94	139,971.06	22.24
R311003	MOTOR VEHICLE SUPPLEMENT	470,000.00	.00	.00	.00	470,000.00	.00
TOTAL	PROPERTY TAXES	49,877,753.00	-7,311.68	.00	27,558,993.43	22,318,759.57	55.25
1ST SUBTOTAL-R3200000	LICENSES & PERMITS	36,000.00	1,425.00	.00	13,250.00	22,750.00	36.81
R3200002	HEALTH	8,000.00	.00	.00	3,784.00	4,216.00	47.30
R3200003	ZONING BOARD OF APPEALS	40,000.00	718.00	.00	10,763.00	29,237.00	26.91
R3200004	ZONING	185,000.00	11,876.00	.00	85,772.00	99,228.00	46.36
R3200005	BUILDING	7,000.00	654.00	.00	3,660.00	3,340.00	52.29
R3200006	INLAND WETLANDS	.00	.00	.00	3,160.00	-3,160.00	.00
R3200007	PLANNING	6,500.00	.00	.00	3,892.00	2,608.00	59.88
R3200008	ENVIRONMENTAL ENFORCEMENT	2,500.00	100.00	.00	2,000.00	500.00	80.00
R3200009	PUBLIC WORKS FEES	3,000.00	100.00	.00	2,130.00	870.00	71.00
R3200010	FIRE MARSHALL FEES	13,000.00	.00	.00	6,780.00	6,220.00	52.15
R3200099	OTHER LICENSES & PERMITS	301,000.00	14,873.00	.00	135,191.00	165,809.00	44.91
TOTAL	LICENSES & PERMITS	36,000.00	1,425.00	.00	13,250.00	22,750.00	36.81
1ST SUBTOTAL-R3300000	GRANTS	17,000.00	.00	.00	.00	17,000.00	.00
R3300009	VETERANS EXEMPTION	6,694.00	.00	.00	.00	6,694.00	.00
R3300033	EMERGENCY MGMT PERF GRAN	265,666.00	.00	.00	265,666.00	.00	100.00
R3300034	MUNI STABILIZATION GRANT	275,859.00	.00	.00	137,598.91	138,260.09	49.88
R3303001	TOWN AID ROAD	2,000.00	.00	.00	.00	2,000.00	.00
R3303009	JUDICIAL	3,348.00	.00	.00	3,348.00	.00	100.00
R3305013	PILOT-STATE PROPERTY	1,149.00	.00	.00	.00	1,149.00	.00
R3303015	MUNICIPAL REVENUE SHARIN	79,215.00	.00	.00	.00	79,215.00	.00
R3305012	LOCIP	3,481,120.00	.00	.00	870,280.00	2,610,840.00	25.00
R3305053	EDUCATION ECS	200,000.00	.00	.00	.00	200,000.00	.00
R3305056	SPECIAL EDUCATION	4,332,051.00	.00	.00	1,276,892.91	3,055,158.09	29.48
TOTAL	GRANTS	17,000.00	.00	.00	.00	17,000.00	.00
1ST SUBTOTAL-R3400000	LOCAL REVENUES	400,000.00	180.00	.00	40,592.25	359,407.75	10.15
R3400001	INTEREST INCOME	28,000.00	.00	.00	991.00	27,009.00	3.54
R3402012	SENIOR SERVICES PROGRAMS	100,000.00	.00	.00	43,599.00	56,401.00	43.60
R3404005	TOWN CLERK RECEIPTS	5,000.00	.00	.00	.00	5,000.00	.00
R3404999	TOWN ENGINEER	7,000.00	.00	.00	3,136.50	3,863.50	44.81
R3410199	OTHER LOCAL REVENUES	225,000.00	.00	.00	160,337.55	64,662.45	71.26
R3415004	REAL ESTATE CONVEYANCE	20,000.00	.00	.00	.00	20,000.00	.00
R3416011	TELEPHONE LINE ACCESS	370,000.00	.00	.00	113,130.50	256,869.50	30.58
R3420009	STUDENT TUITION	20,000.00	.00	.00	850.00	-850.00	.00
R3421010	EQUIPMENT SALES	380.00	.00	.00	14,422.50	5,577.50	72.11
R3422006	POLICE PRIVATE DUTY	300,000.00	.00	.00	.00	300,000.00	.00
R3422007	EMS/PARAMEDIC BILLING	1,475,000.00	560.00	.00	377,059.30	1,097,940.70	25.56
TOTAL	LOCAL REVENUES	400,000.00	180.00	.00	40,592.25	359,407.75	10.15

POWERSCHOOL
 DATE: 11/12/2020
 TIME: 12:29:50

SELECTION CRITERIA: orgn.fund='001'
 ACCOUNTING PERIOD: 5/21

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

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

TOWN OF NEW FAIRFIELD
 REVENUE STATUS REPORT

ACCOUNT	TITLE	BUDGET	PERIOD RECEIPTS	RECEIVABLES	YEAR TO DATE RECEIPTS	AVAILABLE BALANCE	YTD/ BUD
		55,985,804.00	8,121.32	.00	29,348,136.64	26,637,667.36	52.42
	TOTAL REPORT						

CAPITAL & NONRECURRING ACCOUNT

Account #s	Name	Balance		Available Funds FY 20-21	Transfers	Expenses thru 10/31/2020	Encumbered	
		July 1, 2020					Funds thru 10/31/2020	
		July 1, 2020	FY 20-21				FY 20-21	Balance
301-4110-0000-000 / 700.00	Lake Studies	25,733.04		25,733.04		3,200.00	-	22,533.04
301-4150-0000-000 / 700.04	Boat Dock Replacement Lock Box	405,355.43		405,355.43	225,000.00	1,095.00		629,260.43
301-4153-0000-000 / 337.01	Revaluation	47,308.81		47,308.81	40,000.00	2,750.00	84,558.81	-
301-4164-0001-000 / 740.02	Business Machines & Equip.	13,108.79	10,900.00	24,008.79		8,795.00		15,213.79
301-4192-0000-000 / 700.05	Zoning Regulations Maintenance	22,700.00	13,100.00	35,800.00	16,900.00			52,700.00
301-4210-0000-000 / 742.02	Police Cars & Equipment	131.28	1,750.00	1,881.28				1,881.28
301-4220-0000-000 / 700.14	Fire Co.	33,882.88	428,016.00	461,898.88		4,180.39	405,975.10	51,743.39
301-4220-0001-000 / 700.14	Paramedic Capital	21,383.79		21,383.79				21,383.79
301-4290-0000-000 / 740.05	Emergency Planning Capital	6,225.94	7,500.00	13,725.94				13,725.94
301-4295-0000-000 / 700.14	Animal Control	17,725.00	37,275.00	55,000.00		32,757.76		22,242.24
301-4330-0000-000 / 742.03	Public Works Trucks & Equip.	26,537.34	42,000.00	68,537.34	215,000.00	550.00	21,084.14	261,903.20
301-4330-0001-000 / 742.04	Bridge & Drainage	712,752.18		712,752.18	70,000.00	22,537.84	11,604.00	748,610.34
301-4330-0002-000 / 742.05	Musket Ridge Bridge	(1,874.69)		(1,874.69)				(1,874.69)
301-4340-0003-000 / 700.09	Police Dept. Oil Tank R&R	3,831.01		3,831.01		1,073.47	1.00	2,757.54
301-4340-0000-000 / 700.14	Town Properties Capital	196,320.52	52,500.00	248,820.52		4,000.00	29,985.00	214,835.52
301-4340-0002-000 / 700.14	Town Properties-Furniture	2,664.03	3,500.00	6,164.03			2,334.58	3,829.45
301-4510-0000-000 / 700.14	Recreation Capital	120,067.47		120,067.47			3,769.02	116,298.45
301-4550-0000-000 / 457.00	Library Renovations	46,789.65		46,789.65			36,835.37	9,954.28
301-4900-0000-000 / 002.11	BOE Capital	-		-				-
301-4900-0000-000 / 003.11	Fire Co. Reserve	-	152,459.00	152,459.00	(152,459.00)			-
Appropriated Fund Balance		1,700,642.47	749,000.00	2,449,642.47	414,441.00	80,939.46	601,430.02	2,181,713.99
Unappropriated Fund Balance:			\$61,105.81					

BRIDGE and DRAINAGE

	Town Wide Drainage Brush Drive	Sewer Study	Columbia Drive Bridge	Bear Mountain Bridge	Pedestrian Safety Projects	Yale Spillway	Replace Sawmill Bridge	Candle Wood Corners	Bridges Under 20' Inspection	Bigelow Road Realign	Warwick Bridge Rehab	Street Scope	Total
Carryover	120,000.00		95,000.00	106,000.00	44,793.65	119,200.00	92,728.85	39,765.42	20,000.00	6,000.00	56,000.00	13,264.26	712,752.18
Current Year		70,000.00											70,000.00
Transfers													
Per BCF 10/7/20													
Expenditures													
Town Engineer													
PO #210000115 - John M Farnsworth	(2,500.00)						(3,590.96)						(3,590.96)
PO #210000480 - M. J. Mazzucco, P.C. - Hudson	(3,100.00)												(3,100.00)
PO #210000481 - M. J. Mazzucco, P.C. - Brush	(3,600.00)												(3,600.00)
PO #0025685 - WMC Consulting Engineers					(3,000.00)		(6,746.88)						(6,746.88)
PO # 21000494 - WMC Consulting-TH Crosswalk													(3,000.00)
Encumbered													
PO #21000490 - Signworld America												(600.00)	(600.00)
PO # 21000493 - WMC Consulting-Bridge Inspec.					(2,000.00)				(4,000.00)				(4,000.00)
PO # 21000494 - WMC Consulting-TH Crosswalk													(2,000.00)
PO # 21000495 - WMC Consulting-Warwick Bridge											(1,500.00)		(1,500.00)
PO # 21000496 - WMC Consulting-Yale Drive						(3,500.00)							(3,500.00)
PO #0025685 - WMC Consulting Engineers							(3.00)						(3.00)
PO #0030800 - New England Infrastructure							(1.00)						(1.00)
Offsetting Revenues Received													
Balance	110,800.00	70,000.00	95,000.00	106,000.00	39,793.65	115,700.00	82,387.01	39,765.42	16,000.00	6,000.00	54,500.00	12,664.26	748,610.34

TOWN PROPERTIES CAPITAL BUDGET

	Building Repair Reserve	Co. A Oil Tank Lines	Conf. Room	PW Front Door	PW Overhead Doors	Ped. Safety Signage	Below Inter section	Replace Furnace Co. A	Replace Generator PD	Annex Generator	Interior Painting Annex	Town Hall Septic	Replace Fountain Co. A	Replace Carpet PW	Repair Chimney Town Hall	Total
Carryover	63,778.47		1,600.00	2,181.85	20,000.00	5,000.00	1,600.00	45,000.00	35,000.00	460.20	15,000.00	1,800.00	2,500.00	10,000.00	10,000.00	196,320.52
Current Year	10,000.00				20,000.00											52,500.00
Transfers							(1,600.00)									
Per BOS 9/24/20	1,600.00															
Per BOS 10/22/20	(9,942.00)	9,942.00														
Expenditures																
PO #4 - Bob Conley & Son											(4,000.00)					(4,000.00)
Encumbered																
PO #30449 - Safety Marking Inc.												(1,800.00)				(1,800.00)
PO #4 - Bob Conley & Son											(6,600.00)					(6,600.00)
PO #11 - Marjam Company																
PO #21000489 - Kinsley Power Systems									(21,585.00)							(21,585.00)
Balance	65,436.47	9,942.00	1,600.00	2,181.85	40,000.00	5,000.00	-	45,000.00	13,415.00	460.20	4,400.00	-	2,500.00	10,000.00	10,000.00	214,835.52