

Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Submission

Watch Board of Finance meetings LIVE and rebroadcast on Comcast Channels 96, 1090, Frontier Channel 6071 and LIVE streamed or on-demand at www.simsburytv.org

November 12, 2021

Trish Munroe
Town Clerk
Simsbury, CT 06070

Dear Ms. Munroe:

A **Regular Meeting** of the Board of Finance will be held at **5:45 PM**, on **Tuesday, November 16, 2021**, and broadcast live and rebroadcast as noted above.

The Agenda is as follows:

1. Call to Order
2. Pledge of Allegiance
3. Town Budget Status Report
4. Board of Education Budget Status Report
5. Supplemental Appropriation Request – Emergency Repairs to Owens Brook Open Space Parcel
6. Tri – Board Prep Discussion
7. Approval of Minutes
 - October 19, 2021
8. Communications
 - October 2021 Building Department Report
9. Adjourn

Yours Truly,
Robert Pomeroy
Chairman

Board of Finance Regular Meeting Schedule:
12/1/21, 12/21/21, 1/18/22



Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Town Budget Status Report
2. **Date of Board Meeting:** November 16, 2021
3. **Individual or Entity Making the Submission:**
Amy Meriwether, Finance Director
4. **Action Requested of the Board of Finance:**
No action is requested for this agenda item.
5. **Summary of Submission:**

General Fund Overview

As of September 30, 2021, revenues total \$52,916,101 or 50% of the budget. Insurance refunds totaling \$57,471 exceeded budgetary estimates of \$27,500 by \$29,971. No additional items of note.

As of September 30, 2021, expenditures total \$22,802,186 or 21% of budget. Expenditures are currently proceeding in accordance with budget.

Capital Funds Overview

A summary of all capital projects is included with this submission.

Parks and Recreation (Simsbury Farms) Fund

Parks and Recreation fund revenues exceeded expenditures by \$7,542 as of September 30, 2021. Fund balance increased from \$207,183 to \$214,726.

Current year revenues were \$45,197 higher in the current year compared to the prior year. This is due to a significant decrease in revenues from Special Programs and Day Camps in the prior year that were either cancelled or reduced because of COVID-19. To the contract Golf revenues were \$174,749 less in the current year than the prior year as outdoor activity increased significantly during the pandemic.

Current year expenditures were \$7,631 less than the same period in the prior year. Special Program and Administration expenditures increased \$79,990 and \$58,200, respectively, as a result of the increased camps and activities available in the current year. Golf expenditures decreased by \$146,333 compared to the same period in the prior year. This is due to a large equipment purchase in the prior year that was not recurring in the current year.

Health Insurance Fund

The Health Insurance Fund revenues exceeded expenditures by \$1,165,069 as of September 30, 2021. Fund balance increased from \$4,408,901 to \$5,573,970. Reserves as of September 30, 2021 totaled \$6,506,870, or 44% of expected claims. The Town's health insurance consultants recommend reserves at 20-25% of expected claims. Excess reserves will be discussed during the FY23 budget process.

Sewer Use Fund

The Sewer Use Fund revenues exceeded expenditures by \$898,618 as of September 30, 2021. Fund balance increased from \$7,325,720 to \$8,224,338. This is mainly due to 65% of revenues being received while only 42% of expenditures have been incurred.

6. Financial Impact:

None

7. Description of Documents Included with Submission:

- General Fund Statement of Revenues
- General Fund Statement of Expenditures
- Simsbury Farms Statement of Revenues, Expenditures and Changes in Fund Balance
- Health Insurance Fund Statement of Revenues, Expenditures and Changes in Fund Balance
- Residential Property Statement of Revenues, Expenditures and Changes in Fund Balance
- Sewer Use Fund Statement of Revenues, Expenditures and Changes in Fund Balance
- Sewer Assessment Fund
- Special Revenue Funds Statement of Revenues, Expenditures and Changes in Fund Balance
- Trust Funds Statement of Revenues, Expenditures and Changes in Fund Balance
- Pension Funds Statements of Revenues, Expenditures and Changes in Fund Balance
- Capital Projects Summary
- Capital Non-Recurring Fund Summary

Town of Simsbury
General Fund
Statement of Revenues
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	Budget Variance	Percent of Budget	2021 Actuals	Variance
General Government						
Tax Department	\$ 96,562,108	52,149,048	\$ (44,413,060)	54%	\$ 50,658,464	\$ 1,490,585
Building Department	838,500	151,496	(687,004)	18%	286,145	(134,649)
Finance Department	303,631	72,426	(231,205)	24%	33,579	38,847
Town Clerk	645,445	197,489	(447,956)	31%	248,680	(51,191)
Town Manager's Office	281,155	120,066	(161,090)	43%	120,284	(218)
Information Technology	168,528	23,539	(144,989)	14%	34,557	(11,018)
Land Use Commission	20,000	13,081	(6,919)	65%	6,952	6,129
Insurance Refunds	27,500	57,471	29,971	209%	37,270	20,201
Assessor's Office	5,800	250	(5,550)	4%	-	250
Total General Government	<u>98,852,667</u>	<u>52,784,866</u>	<u>(46,067,801)</u>	<u>53%</u>	<u>51,425,931</u>	<u>1,358,935</u>
Public Safety						
Police Department	203,265	10,827	(192,438)	5%	31,554	(20,728)
Animal Control	500	15	(485)	3%	45	(30)
Total Public Safety	<u>203,765</u>	<u>10,842</u>	<u>(192,923)</u>	<u>5%</u>	<u>31,599</u>	<u>(20,758)</u>
Public Works						
Engineering	20,050	-	(20,050)	0%	-	-
Eno Memorial Hall	1,750	-	(1,750)	0%	-	-
Highway Department	500	1,041	541	208%	-	1,041
Landfill	1,200	-	(1,200)	0%	-	-
Total Public Works	<u>23,500</u>	<u>1,041</u>	<u>(22,459)</u>	<u>4%</u>	<u>-</u>	<u>1,041</u>
Health & Welfare						
Elderly/Handicapped Transport	40,720	-	(40,720)	0%	-	-
Total Health & Welfare	<u>40,720</u>	<u>-</u>	<u>(40,720)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Culture & Recreation						
Parks & Recreation	231,596	29,801	(201,795)	13%	44,833	(15,031)
Library	4,186	1,997	(2,189)	48%	176	1,820
Community Gardens	3,100	-	(3,100)	0%	-	-
Memorial Pools & Fields	3,500	855	(2,645)	24%	577	279
Total Culture & Recreation	<u>242,382</u>	<u>32,653</u>	<u>(209,729)</u>	<u>13%</u>	<u>45,586</u>	<u>(12,933)</u>
Education						
Board of Education	6,463,509	86,700	(6,376,809)	1%	10,244	76,456
Total Education	<u>6,463,509</u>	<u>86,700</u>	<u>(6,376,809)</u>	<u>1%</u>	<u>10,244</u>	<u>76,456</u>
Intergovernmental						
Transfer In - Belden Trust	23,100	-	(23,100)	0%	-	-
Transfer In - Capital Project Funds	264,273	-	(264,273)	0%	-	-
Total Intergovernmental	<u>287,373</u>	<u>-</u>	<u>(287,373)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Revenues	\$ <u>106,113,916</u>	\$ <u>52,916,101</u>	\$ <u>(53,197,815)</u>	<u>50%</u>	\$ <u>51,513,359</u>	<u>1,402,742</u>

Town of Simsbury
General Fund
Statement of Expenditures
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	Budget Variance	Percent of Budget	2021 Actual	Actuals Variance
General Government						
Town Manager's Office	\$ 484,970	\$ 104,751	\$ (380,219)	22%	\$ 103,248	\$ 1,504
Planning Department	367,353	66,845	(300,508)	18%	68,009	(1,164)
Finance Department	458,884	114,497	(344,387)	25%	95,648	18,849
Information Technology	353,094	65,553	(287,541)	19%	79,414	(13,861)
Building Department	292,553	57,090	(235,463)	20%	57,949	(859)
Assessor's Office	362,514	72,409	(290,105)	20%	56,366	16,043
Town Clerk	243,748	46,035	(197,713)	19%	54,769	(8,735)
Tax Department	191,919	55,807	(136,112)	29%	58,834	(3,026)
Legal Services	151,000	62,666	(88,334)	42%	40,951	21,715
Elections Administration	106,797	15,732	(91,065)	15%	37,589	(21,857)
Community Services	130,289	93,719	(36,570)	72%	63,552	30,167
General Government	112,836	26,726	(86,110)	24%	28,599	(1,873)
Board of Finance	47,065	7,073	(39,992)	15%	15,887	(8,813)
Economic Development Commission	50,650	50,000	(650)	99%	50,000	-
Land Use Commission	19,200	24	(19,176)	0%	9,513	(9,489)
Regional Probate Court	10,773	-	(10,773)	0%	-	-
Public Buildings Commission	1,625	730	(895)	45%	606	124
Total General Government	<u>3,385,270</u>	<u>839,658</u>	<u>(2,545,612)</u>	<u>25%</u>	<u>820,934</u>	<u>18,724</u>
Public Safety						
Police Department	5,011,250	1,159,690	(3,851,560)	23%	970,311	189,379
Dispatch	573,633	124,989	(448,644)	22%	111,014	13,975
Animal Control	78,397	13,942	(64,455)	18%	18,165	(4,223)
Police Commission	750	-	(750)	0%	-	-
Emergency Management	6,785	-	(6,785)	0%	-	-
Total Public Safety	<u>5,670,815</u>	<u>1,298,621</u>	<u>(4,372,194)</u>	<u>23%</u>	<u>1,099,490</u>	<u>199,130</u>
Public Works						
Highway Department	3,091,235	492,432	(2,598,803)	16%	475,432	17,000
Buildings & Maintenance	533,132	93,565	(439,567)	18%	104,681	(11,116)
Engineering	283,811	60,538	(223,273)	21%	70,435	(9,897)
Public Works Administration	320,858	64,445	(256,413)	20%	60,742	3,704
Town Office Buildings	152,473	27,756	(124,717)	18%	30,799	(3,043)
Library	149,120	43,825	(105,295)	29%	21,607	22,219
Eno Memorial Hall	75,875	9,355	(66,520)	12%	7,189	2,166
Landfill	58,000	4,808	(53,192)	8%	4,601	207
Other Buildings	28,050	2,514	(25,536)	9%	1,897	617
	<u>4,692,554</u>	<u>799,239</u>	<u>(3,893,315)</u>	<u>17%</u>	<u>777,382</u>	<u>21,856</u>
Health & Welfare						
Social Service Administration	307,854	58,754	(249,100)	19%	64,086	(5,332)
Transportation Services	165,240	21,865	(143,375)	13%	21,431	433
Senior Center Services	158,681	28,903	(129,778)	18%	25,406	3,497
Health Department	177,765	88,883	(88,883)	50%	81,182	7,701
Aging & Disability Commission	-	1,522	1,522	#DIV/0!	-	1,522
Total Health & Welfare	<u>809,540</u>	<u>199,926</u>	<u>(609,614)</u>	<u>25%</u>	<u>192,105</u>	<u>7,821</u>
Culture & Recreation						
Library	1,586,481	372,930	(1,213,551)	24%	374,339	(1,409)
Parks & Open Space	963,199	183,813	(779,386)	19%	174,478	9,335
Memorial Pool	73,209	38,560	(34,649)	53%	43,097	(4,538)
Recreation Administration	62,345	11,631	(50,714)	19%	11,699	(67)
Memorial Field	34,632	5,357	(29,275)	15%	7,922	(2,565)
Beautification Committee	4,800	478	(4,322)	10%	(39)	518
Total Culture & Recreation	<u>2,724,666</u>	<u>612,769</u>	<u>(2,111,897)</u>	<u>22%</u>	<u>611,495</u>	<u>1,274</u>

Town of Simsbury
General Fund
Statement of Expenditures
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	Budget Variance	Percent of Budget	2021 Actual	Actuals Variance
Education						
Board of Education	74,446,580	14,683,793	(59,762,787)	20%	13,710,581	973,212
Total Education	<u>74,446,580</u>	<u>14,683,793</u>	<u>(59,762,787)</u>	<u>20%</u>	<u>13,710,581</u>	<u>973,212</u>
Intergovernmental						
Employee Benefits	6,419,152	3,008,083	(3,411,069)	47%	2,707,870	300,213
Liability Insurance	480,941	273,155	(207,787)	57%	283,696	(10,541)
Transfer Out - Simsbury Farms	181,715	-	(181,715)	0%	-	-
Transfer Out - MSP Senior Fund	10,480	-	(10,480)	0%	-	-
Transfer Out - Youth Service Bureau	8,000	-	(8,000)	0%	-	-
Transfer Out - Athletics Field	2,250	-	(2,250)	0%	-	-
Contingency Reserve	205,388	-	(205,388)	0%	-	-
Transfer Out - CNR 2018	83,250	-	(83,250)	0%	-	-
Transfer Out - CNR 2019	83,250	-	(83,250)	0%	-	-
Transfer Out - CNR 2020	83,250	-	(83,250)	0%	-	-
Transfer Out - CNR 2021	83,250	-	(83,250)	0%	-	-
Transfer Out - CNR 2022	194,208	-	(194,208)	0%	-	-
Total Intergovernmental	<u>7,835,134</u>	<u>3,281,238</u>	<u>(4,553,896)</u>	<u>42%</u>	<u>2,991,566</u>	<u>289,672</u>
Debt Service						
Principal	5,065,001	641,928	(4,423,073)	13%	1,125,000	(483,072)
Interest	1,484,356	445,015	(1,039,341)	30%	240,865	204,150
Total Debt Service	<u>6,549,357</u>	<u>1,086,943</u>	<u>(5,462,414)</u>	<u>17%</u>	<u>1,365,865</u>	<u>(278,922)</u>
Total Expenditures	\$ <u>106,113,916</u>	\$ <u>22,802,186</u>	\$ <u>(83,311,730)</u>	<u>21%</u>	\$ <u>21,569,418</u>	\$ <u>1,232,768</u>

Town of Simsbury
Simsbury Farms
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	2021 Actual	Actuals Variance
Revenues				
Recreation Programs				
Special Programs	\$ 275,000	185,991	\$ 68,300	\$ 117,692
Day Camps	175,000	128,110	79,838	48,272
Miscellaneous	5,000	-	-	-
Total Recreation Programs	<u>455,000</u>	<u>314,101</u>	<u>148,138</u>	<u>165,964</u>
Simsbury Farms Complex				
Skating	225,000	-	525	(525)
Simsbury Farms Pools	230,000	95,998	39,361	56,637
Vending	24,500	8,074	4,172	3,902
Court Rental	23,000	-	-	-
Apple Barn Rental	2,500	(45)	-	(45)
Miscellaneous	-	(40)	-	(40)
Total Simsbury Farms Complex	<u>505,000</u>	<u>103,986</u>	<u>44,058</u>	<u>59,928</u>
Golf Course				
Golf Course Fees	953,543	269,734	444,483	(174,749)
Golf Surcharge	64,300	18,998	31,568	(12,571)
Restaurant	26,500	6,625	-	6,625
Miscellaneous	3,200	-	-	-
Total Golf Course	<u>1,047,543</u>	<u>295,357</u>	<u>476,051</u>	<u>(180,694)</u>
Intergovernmental				
Transfer In - General Fund	181,715	-	-	-
Total Intergovernmental	<u>181,715</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,189,258</u>	<u>713,444</u>	<u>668,247</u>	<u>45,197</u>
Expenditures				
Golf Course	1,014,536	241,159	387,492	(146,333)
Simsbury Farms Complex	547,334	177,542	177,030	512
Special Programs	367,498	168,549	88,559	79,990
Simsbury Farms Administration	230,298	118,651	60,451	58,200
Total Expenditures	<u>2,159,666</u>	<u>705,902</u>	<u>713,533</u>	<u>(7,631)</u>
Net Change in Fund Balance	29,592	7,542	(45,286)	
Fund Balance - 7/1	<u>207,183</u>	<u>207,183</u>	<u>62,833</u>	
Fund Balance - 6/30	<u>\$ 236,775</u>	<u>\$ 214,726</u>	<u>\$ 17,547</u>	

Town of Simsbury
Health Insurance Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	Budget Variance		2021 Actual	Actuals Variance
Revenues						
Premiums	15,668,689	3,759,574	\$ (11,909,115)	\$	3,749,429	\$ 10,146
H.S.A Funding	642,300	317,833	(324,467)		312,517	5,317
Rx Reimbursement	492,080	166	(491,914)		-	166
Insurance Refunds	-	162,063	162,063		64,689	97,374
Total Revenues	16,803,069	4,239,637	(12,563,432)		4,126,635	113,002
Expenditures						
Claims	14,842,048	2,361,549	(12,480,499)		3,168,897	(807,348)
H.S.A Funding	642,300	317,833	(324,467)		312,517	5,317
ASO Fees/Admin Fees	487,930	128,189	(359,741)		117,904	10,286
Stop Loss Insurance	787,158	266,997	(520,161)		198,499	68,497
Total Expenditures	16,759,436	3,074,568	(13,684,868)		3,797,816	(723,248)
Net Change in Fund Balance	43,633	1,165,069	1,121,436		328,818	836,251
Fund Balance - 7/1	4,408,901	4,408,901			3,728,490	
Fund Balance - 6/30	\$ 4,452,534	\$ 5,573,970			\$ 4,057,309	
 IBNR Liability Balance	 932,900	 932,900			 649,000	
Fund Balance	4,452,534	5,573,970			4,057,309	
Total Reserve	5,385,434	6,506,870			4,706,309	

Town of Simsbury
Residential Rental Property Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	Budget Variance	2021 Actual	Actuals Variance
Revenues					
Rental Income	\$ 71,940	12,895	\$ (59,045)	\$ 18,890	\$ (5,995)
Total Revenues	71,940	12,895	(59,045)	18,890	(5,995)
Expenditures					
Operating					
Contractual Services	11,500	750	(10,750)	-	750
Facilities Maintenance	1,200	-	(1,200)	-	-
Building Improvements	20,000	-	(20,000)	(1,710)	1,710
Water Charges	1,250	289	(961)	246	43
Sewer Use Fees	1,100	4,718	3,618	4,950	(232)
Equipment Maintenance	3,000	735	(2,265)	293	442
Electric	1,200	-	(1,200)	-	-
Building Supplies	750	-	(750)	-	-
Total Operating	40,000	6,492	(33,508)	3,779	2,713
Debt Service					
Principal	8,275	2,056	(6,219)	4,096	(2,040)
Interest	247	75	(172)	165	(90)
Total Debt Service	8,522	2,131	(6,392)	4,261	(2,131)
Total Expenditures	48,522	8,622	(39,900)	8,040	582
Net Change in Fund Balance	23,418	4,273	(19,145)	10,850	(6,577)
Fund Balance - 7/1	403,268	403,268		357,738	
Fund Balance - 6/30	\$ 426,686	\$ 407,541		\$ 368,587	

Town of Simsbury
Sewer Use Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	2022 Budget	2022 Actual	Budget Variance	Percent of Budget		2021 Actual	Actuals Variance
Revenues							
Assessments	\$ 2,738,455	2,348,820	\$ (389,635)	86%	\$	2,627,963	\$ (279,144)
WPCA Fees	684,820	150,060	(534,760)	22%		275,293	(125,233)
Intergovernmental Revenues	409,927	18,686	(391,241)	5%		102,482	(83,796)
Interest & Liens	22,642	1,555	(21,087)	7%		1,980	(425)
Miscellaneous Grant	23,514	5,635	(17,879)	24%		-	5,635
Interest on Investments	8,000	1,190	(6,810)	15%		1,986	(796)
Miscellaneous	-	(14)	(14)	0%		-	(14)
Total Revenues	3,887,358	2,525,933	(1,361,425)	65%		3,009,704	(483,771)
Expenditures							
Operating							
Salaries & Wages	947,734	172,857	(774,877)	18%		188,398	(15,541)
Benefits	529,434	200,332	(329,102)	38%		217,586	(17,255)
Utilities	574,827	99,987	(474,840)	17%		71,942	28,045
Supplies	162,443	19,278	(143,165)	12%		43,356	(24,079)
Public Agency Support	115,000	-	(115,000)	0%		-	-
Machinery & Equipment	51,500	20,625	(30,875)	40%		173	20,452
Program Services	31,065	18,878	(12,187)	61%		24,047	(5,169)
Consultant	33,000	-	(33,000)	0%		48	(48)
Sewer Extensions	32,000	-	(32,000)	0%		-	-
Equipment & Vehicle Maintenance	28,990	9,391	(19,599)	32%		4,589	4,802
Insurance	37,000	-	(37,000)	0%		-	-
Facilities Maintenance	17,900	4,804	(13,096)	27%		-	4,804
Travel & Conferences	6,565	1,125	(5,440)	17%		-	1,125
Dues & Subscriptions	1,340	913	(427)	68%		180	733
Total Operating	2,568,798	548,190	(2,020,182)	21%		550,321	(2,131)
Debt Service							
Principal	960,452	945,000	(15,452)	98%		274,097	670,903
Interest	304,755	134,125	(170,630)	44%		42,204	91,921
Total Debt Service	1,265,207	1,079,125	(186,082)	85%		316,302	762,823
Total Expenditures	3,834,005	1,627,314	(2,206,691)	42%		866,622	760,692
Operating Transfers							
Transfers Out	(1,540,000)	-	-	0%		-	-
Total Operating Transfers	(1,540,000)	-	1,540,000	0%		-	-
Net Change in Fund Balance	(1,486,647)	898,618	2,385,265			2,143,081	
Fund Balance - 7/1	7,325,720	7,325,720				6,886,818	
Fund Balance - 6/30	\$ 5,839,073	\$ 8,224,338			\$	9,029,900	

Town of Simsbury
Sewer Assessment Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021
With Comparative Totals for the Period Ended September 30, 2020

	<u>2022</u> <u>Actual</u>	<u>2021</u> <u>Actual</u>	<u>Variance</u>
Revenues			
Assessments	\$ -	\$ 8,949	\$ 8,949
Interest & Liens	-	155	155
Interest on Investments	<u>214</u>	<u>453</u>	<u>239</u>
Total Revenues	<u>214</u>	<u>9,558</u>	<u>9,344</u>
Expenditures	-	-	-
Net Change in Fund Balance	214	9,558	9,344
Fund Balance - 7/1	<u>1,611,004</u>	<u>1,413,693</u>	
Fund Balance - 6/30	<u><u>\$ 1,611,218</u></u>	<u><u>\$ 1,423,251</u></u>	

Town of Simsbury
Special Revenue Funds
Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021

	<u>Library Programs</u>	<u>Community Services</u>	<u>Narcotics Task Force</u>	<u>D.A.R.E. Program</u>	<u>Block Grant</u>	<u>Police Vehicles</u>	<u>Special Duty</u>
Revenues							
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations	1,742	541	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	2,594
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	<u>1,742</u>	<u>541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,594</u>
Expenditures							
Contractual Services	-	-	-	-	-	-	-
Supplies & Materials	2,902	567	-	-	-	-	-
Program Services	-	-	-	-	-	-	67,975
Facilities Maintenance	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Public Agency Support	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-
Total Expenditures	<u>2,902</u>	<u>567</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,975</u>
Operating Transfers							
Transfers Out	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,160)	(26)	-	-	-	-	(65,381)
Fund Balance - 7/1	<u>81,591</u>	<u>52,652</u>	<u>13,788</u>	<u>1,243</u>	<u>9,704</u>	<u>64,632</u>	<u>120,975</u>
Fund Balance - 6/30	<u>\$ 80,431</u>	<u>\$ 52,626</u>	<u>\$ 13,788</u>	<u>\$ 1,243</u>	<u>\$ 9,704</u>	<u>\$ 64,632</u>	<u>\$ 55,594</u>

Town of Simsbury
Special Revenue Funds
Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021

	<u>Social Services Programs</u>	<u>Community Development Grant</u>	<u>Town Aid Road</u>	<u>Preservation of Historic Documents</u>	<u>Town Clerk LOCIP</u>	<u>Expanded Dial-A-Ride</u>	<u>Incentive Housing</u>
Revenues							
Grants	\$ -	\$ -	\$ 188,734	\$ 1,850	\$ -	\$ -	\$ -
Donations	11,790	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-	-
Charges for Services	-	-	-	5,370	1,611	868	-
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	11,790	-	188,734	7,220	1,611	868	-
Expenditures							
Contractual Services	-	-	-	-	-	-	-
Supplies & Materials	3,690	-	-	2,863	-	-	-
Program Services	4,363	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Public Agency Support	-	-	-	4,296	-	-	-
Machinery & Equipment	-	-	-	-	-	-	-
Total Expenditures	8,053	-	-	7,159	-	-	-
Operating Transfers							
Transfers Out	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Operating Transfers	-	-	-	-	-	-	-
Net Change in Fund Balance	3,737	-	188,734	61	1,611	868	-
Fund Balance - 7/1	111,268	234,142	655,401	28,117	60,808	77,952	8,826
Fund Balance - 6/30	\$ 115,005	\$ 234,142	\$ 844,135	\$ 28,178	\$ 62,419	\$ 78,820	\$ 8,826

Town of Simsbury
Special Revenue Funds
Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021

	Dog Park	Regional Probate	Clean Energy Task Force	ARP Grant	Simsbury Celebrates	Field Recreation	Simsbury Try-Athlon
Revenues							
Grants	\$ -	\$ -	\$ -	\$ 19,401	\$ -	\$ -	\$ -
Donations	667	-	-	-	285	-	-
Intergovernmental Revenues	-	27,758	-	-	-	-	-
Charges for Services	-	-	-	-	-	230	-
Interest on Investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Revenues	667	27,758	-	19,401	285	230	-
Expenditures							
Contractual Services	-	-	-	-	40	-	-
Supplies & Materials	438	2,558	-	5,379	-	5,330	-
Program Services	-	1,113	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	1,242	-
Public Agency Support	-	-	-	-	-	-	-
Machinery & Equipment	-	-	-	-	-	428	-
Total Expenditures	438	3,671	-	5,379	40	7,000	-
Operating Transfers							
Transfers Out	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Operating Transfers	-	-	-	-	-	-	-
Net Change in Fund Balance	228	24,087	-	14,022	245	(6,770)	-
Fund Balance - 7/1	3,567	29,148	9,243	3,757,833	5,239	19,692	12,681
Fund Balance - 6/30	\$ 3,795	\$ 53,235	\$ 9,243	\$ 3,771,855	\$ 5,484	\$ 12,921	\$ 12,681

Town of Simsbury
Special Revenue Funds
Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021

	MSP Senior Center	Youth Service Bureau	Simsbury 350th
Revenues			
Grants	\$ -	\$ -	\$ -
Donations	5,463	-	105
Intergovernmental Revenues	-	-	-
Charges for Services	-	-	1,725
Interest on Investments	-	-	-
Miscellaneous	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>5,463</u>	<u>-</u>	<u>1,830</u>
Expenditures			
Contractual Services	-	-	(814)
Supplies & Materials	400	1,491	2,525
Program Services	11,261	-	264
Facilities Maintenance	-	-	-
Utilities	-	-	-
Public Agency Support	-	-	-
Machinery & Equipment	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>11,662</u>	<u>1,491</u>	<u>1,975</u>
Operating Transfers			
Transfers Out	-	-	-
Transfers In	-	-	-
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(6,199)	(1,491)	(145)
Fund Balance - 7/1	<u>33,647</u>	<u>3,662</u>	<u>39,658</u>
Fund Balance - 6/30	\$ <u>27,448</u>	\$ <u>2,170</u>	\$ <u>39,512</u>

Town of Simsbury
Trust Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021

	<u>Eno Wood Trust</u>	<u>Horace Belden Trust</u>	<u>Julia Darling Trust</u>	<u>Kate Southwell Trust</u>	<u>Ellsworth Trust</u>
Revenues					
Trust Distributions	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4</u>
Expenditures					
Salaries & Benefits	-	-	-	-	-
Program Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>199</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>199</u>	<u>-</u>
Operating Transfers					
Transfers Out	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
Total Operating Transfers	<u>-</u>	<u>-</u>	<u>(7,000)</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	-	(7,000)	(199)	4
Fund Balance - 7/1	<u>128,216</u>	<u>25,727</u>	<u>18,391</u>	<u>39,830</u>	<u>21,981</u>
Fund Balance - 6/30	<u><u>\$ 128,216</u></u>	<u><u>\$ 25,727</u></u>	<u><u>\$ 11,391</u></u>	<u><u>\$ 39,631</u></u>	<u><u>\$ 21,985</u></u>

**Town of Simsbury
Pension Trust Funds
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Period Ended September 30, 2021**

	<u>General Government</u>	<u>Police</u>	<u>Board of Education</u>	<u>OPEB</u>
Revenues				
Contributions	\$ 112,269	\$ 88,043	\$ 1,427,349	\$ 35,447
Interest & Dividends	99,991	73,656	100,989	131,221
Change in Market Value	<u>(120,579)</u>	<u>(88,403)</u>	<u>(155,839)</u>	<u>(243,627)</u>
Total Revenues	<u>91,681</u>	<u>73,295</u>	<u>1,372,499</u>	<u>(76,959)</u>
Expenditures				
Retiree Payments	545,967	295,741	434,605	-
Admin Expenses	<u>34,306</u>	<u>15,122</u>	<u>20,004</u>	<u>-</u>
Total Expenditures	<u>580,273</u>	<u>310,863</u>	<u>454,610</u>	<u>-</u>
Net Change in Fund Balance	(488,592)	(237,568)	917,889	(76,959)
Fund Balance - 7/1	<u>30,361,920</u>	<u>22,259,296</u>	<u>\$ 30,384,868</u>	<u>\$ 22,666,720</u>
Fund Balance - 6/30	<u>\$ 29,873,328</u>	<u>\$ 22,021,728</u>	<u>\$ 31,302,757</u>	<u>\$ 22,589,761</u>

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2021

			Appropriations			Expenditures			Uncommitted
Inception	Expected		Balance	Current	Balance	Balance	Current	Balance	Balance
Year	Completion	Project	June 30, 2021	Year	Sept 30, 2021	June 30, 2021	Year	Sept 30, 2021	Sept 30, 2021
Sewer Fund Projects									
FY10	Spring 2022	Project 2010 - Woodland Street Upgrade	\$ 260,000.00	\$ -	\$ 260,000.00	\$ 251,355.71	\$ -	\$ 251,355.71	\$ 8,644.29
FY16	Spring 2023	Sewer Main Ext - Woodland Street Upgrade	371,000.00	-	371,000.00	281,284.47	-	281,284.47	89,715.53
FY18	December 2021	36 Drake Hill Rd Dike Analysis	75,000.00	-	75,000.00	21,325.00	-	21,325.00	53,675.00
FY18	December 2021	Phosphorus Removal Analysis	150,000.00	-	150,000.00	54,145.60	-	54,145.60	95,854.40
FY18	March 2021	WPC Plan update	100,000.00	-	100,000.00	5,651.00	-	5,651.00	94,349.00
FY19	November 2021	Jet/Flush Truck	175,000.00	-	175,000.00	154,479.00	-	154,479.00	20,521.00
FY19	November 2021	Primary Clarifier	75,000.00	-	75,000.00	29,959.60	-	29,959.60	45,040.40
FY20	Spring 2022	Plant Logic Controllers	250,000.00	-	250,000.00	107,837.44	-	107,837.44	142,162.56
FY21	April 2022	Sec Clarifier Weir Covers	275,000.00	-	275,000.00	21,050.00	10,227.50	31,277.50	243,722.50
FY22	April 2023	Sewer Liners	-	600,000.00	600,000.00	-	-	-	600,000.00
FY23	April 2024	Berm Improvements	-	3,250,000.00	3,250,000.00	-	-	-	3,250,000.00
FY24	April 2025	Woodland/Hopmeadow Sewer Upgrades	-	1,200,000.00	1,200,000.00	-	-	-	1,200,000.00
Town Projects									
FY13	On Going	Town Security Measures	77,600.00	-	77,600.00	52,908.51	-	52,908.51	24,691.49
FY14	Need State Audit	Senior/Community Center Design	321,698.56	-	321,698.56	163,595.68	-	163,595.68	158,102.88
FY15	FY23	Bridge Improvements (Design-FY15)	115,000.00	-	115,000.00	74,747.49	540.00	75,287.49	39,712.51
FY15	Spring 2021	Technology Infrastructure	635,395.17	-	635,395.17	571,770.66	11,281.16	583,051.82	52,343.35
FY16	December 2021	Weatogue Planning Route 10 and Code Prep	57,000.00	-	57,000.00	27,600.00	4,400.00	32,000.00	25,000.00
FY16	FY23	Town Hall Site and Safety Improvements	45,000.00	-	45,000.00	13,620.31	-	13,620.31	31,379.69
FY17	December 2023	Multi-Use Connections & Master Plan Updates	1,160,000.00	-	1,160,000.00	272,415.15	-	272,415.15	887,584.85
FY17/FY18	TBD	Open Space Planning Improvements	705,410.00	-	705,410.00	684,354.54	-	684,354.54	21,055.46
FY17/FY18	FY23	Dam Evaluations and Repairs	220,000.00	-	220,000.00	175,980.17	1,316.00	177,296.17	42,703.83
FY17	FY23	Town Hall Site and Safety Improvements	385,000.00	-	385,000.00	42,148.54	6,236.10	48,384.64	336,615.36
FY17	On Going	Land Use Studies	92,500.00	-	92,500.00	22,990.83	-	22,990.83	69,509.17
FY18	On Going	Town Facilities Master Plan	400,000.00	-	400,000.00	204,969.96	(6,425.00)	198,544.96	201,455.04
FY18	Completed	Library Interior/Parking Renovations	584,500.00	-	584,500.00	394,895.14	7,800.00	402,695.14	181,804.86
FY18	On Going	Zoning Regulation Update	65,000.00	-	65,000.00	2,500.00	-	2,500.00	62,500.00
FY18	FY23	Bridge Improvements	805,000.00	-	805,000.00	281,360.80	-	281,360.80	523,639.20
FY19	FY23	Multi-Use Trail	1,020,000.00	-	1,020,000.00	-	-	-	1,020,000.00
FY20	On Going	Highway Pavement Management	1,555,404.84	1,205,000.00	2,760,404.84	1,647,507.53	596,096.76	2,243,604.29	516,800.55
FY20	On Going	Greenway Improvements	227,705.54	-	227,705.54	(23,858.60)	2,500.00	(21,358.60)	249,064.14
FY20	On Going	Sidewalk Reconstruction	258,835.44	200,000.00	458,835.44	109,075.20	20,942.30	130,017.50	328,817.94
FY20	March 2022	Accounting System	385,000.00	-	385,000.00	229,716.03	700.00	230,416.03	154,583.97
FY20	TBD	Eno Entrance and ADA Improvements	128,840.84	-	128,840.84	-	-	-	128,840.84
FY21	Completed	Wing Plow Truck	258,000.00	-	258,000.00	236,351.98	-	236,351.98	21,648.02
FY21	December 2021	Radio System Upgrade	1,202,000.00	-	1,202,000.00	390,915.64	221,414.91	612,330.55	589,669.45
FY22	September 2021	Meadowood Acquisition	10,000.00	2,550,720.00	2,560,720.00	25,596.19	5,957.50	31,553.69	2,529,166.31
FY23	September 2022	Meadows Parking Improvements	-	700,000.00	700,000.00	-	1,300.00	1,300.00	698,700.00
FY24	September 2023	North End Sidewalk	-	810,000.00	810,000.00	-	-	-	810,000.00

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2021

			Appropriations			Expenditures			Uncommitted
Inception	Expected		Balance	Current	Balance	Balance	Current	Balance	Balance
Year	Completion	Project	June 30, 2021	Year	Sept 30, 2021	June 30, 2021	Year	Sept 30, 2021	Sept 30, 2021
Education Projects									
FY15	Needs Audit	HJMS Phase 1A	1,255,000.00	-	1,255,000.00	1,168,449.83	-	1,168,449.83	86,550.17
FY15	Needs Audit	Squadron Line Main Office Project	1,050,000.00	-	1,050,000.00	868,829.61	-	868,829.61	181,170.39
FY16/FY17	September 2022	Climate Control Phases 1 (FY16) & 2 (FY17)	3,100,000.00	-	3,100,000.00	3,015,248.69	-	3,015,248.69	84,751.31
FY17	Needs Audit	HJMS Renovation - Phase 2	1,950,000.00	-	1,950,000.00	1,717,409.38	-	1,717,409.38	232,590.62
FY19	March 2022	Boiler Replacement Latimer	900,000.00	-	900,000.00	5,000.00	4,250.00	9,250.00	890,750.00
FY19	September 2022	School Security Improvements	850,000.00	-	850,000.00	836,822.74	-	836,822.74	13,177.26
FY19	Needs Audit	HJMS Renovation - Phase 3	23,965,620.00	-	23,965,620.00	19,633,877.64	358,470.60	19,992,348.24	3,973,271.76
FY20	September 2022	District Security Improvements	750,000.00	250,000.00	1,000,000.00	181,755.82	134,277.35	316,033.17	683,966.83
FY20	October 2021	SHS Partial Roof Replacement	2,600,000.00	-	2,600,000.00	664,377.91	824,112.50	1,488,490.41	1,111,509.59
FY21	October 2021	District Network Infrastructure	500,000.00	-	500,000.00	492,992.05	-	492,992.05	7,007.95
FY22		SHS Bleachers & Press Box	-	600,000.00	600,000.00	5,784.85	14,143.74	19,928.59	580,071.41
FY22		Latimer Lane Renovation	-	36,940,256.00	36,940,256.00	53,875.00	1,868.70	55,743.70	36,884,512.30
			\$ 49,366,510.39	\$ 48,305,976.00	\$ 97,672,486.39	\$ 35,172,673.09	\$ 2,221,410.12	\$ 37,394,083.21	\$ 60,278,403.18

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2021

Project	Appropriations			Expenditures			Uncommitted Balance Sept 30, 2021
	Balance	Current	Balance	Balance	Current	Balance	
	June 30, 2021	Year	Sept 30, 2021	June 30, 2021	Year	Sept 30, 2021	
FY18 CNR Projects	1,151,121	-	1,151,121	1,102,138.67	-	1,102,138.67	48,982.33
FY19 CNR Projects	1,194,450	-	1,194,450	1,196,547.76	-	1,196,547.76	(2,097.76)
CNR Reserve (5 Year Payback)	1,900,000	-	1,900,000	-	-	-	1,900,000.00
CNR Assessor	181,500	60,000	241,500	-	-	-	241,500.00
Deep Water Wind	15,000	-	15,000	350.00	-	350.00	14,650.00
Automated Book Handler	73,640	-	73,640	66,409.30	-	66,409.30	7,230.70
Police Cruisers	-	148,050	148,050	-	-	-	148,050.00
Radio Feasibility Study	35,000	-	35,000	-	-	-	35,000.00
Security Cameras - Meadows, Bandshell	14,000	-	14,000	-	-	-	14,000.00
Ash Borer Tree Mitigation	35,400	-	35,400	26,795.00	-	26,795.00	8,605.00
Eno Clock Tower Repairs	42,000	-	42,000	33,174.00	1,746.00	34,920.00	7,080.00
PW Truck Replacement	180,000	180,000	360,000	170,852.96	-	170,852.96	189,147.04
PW PU Truck Replacement	40,000	-	40,000	35,126.80	-	35,126.80	4,873.20
Infrared Asphalt Trailer	37,000	-	37,000	-	-	-	37,000.00
Sanitary Sewer Lining	100,000	-	100,000	-	-	-	100,000.00
CPR PU Truck Replacement	41,839	-	41,839	41,323.00	-	41,323.00	516.00
Ice Rink Condenser	134,200	-	134,200	131,148.51	-	131,148.51	3,051.49
Paddle Court Maintenance	12,000	-	12,000	9,540.00	-	9,540.00	2,460.00
SF Security Fencing	30,000	-	30,000	30,000.99	-	30,000.99	(0.99)
Ice Rink Roof Painting	50,000	-	50,000	50,877.37	-	50,877.37	(877.37)
Playscapes	50,000	-	50,000	-	-	-	50,000.00
Plow & Sander Replacement	14,984	-	14,984	14,983.70	1,606.72	16,590.42	(1,606.42)
PEGPETIA Tech Equipment	75,310	-	75,310	56,667.00	-	56,667.00	18,643.00
Various Drainage Improvements	125,000	-	125,000	4,348.01	-	4,348.01	120,651.99
Rec/PAC Building Staining	85,000	-	85,000	47,567.00	-	47,567.00	37,433.00
Rink Control Panel	108,000	-	108,000	86,329.35	-	86,329.35	21,670.65
Parking Feasibility Study	30,000	-	30,000	13,100.00	5,850.00	18,950.00	11,050.00
P&R Garage Ventilation	10,000	-	10,000	-	-	-	10,000.00
Soft Body Armor	21,000	-	21,000	18,537.00	3,754.00	22,291.00	(1,291.00)
Patrol Supervisor Cruisers	110,000	-	110,000	-	-	-	110,000.00
Sewer Imp - Lining/Root Control	100,000	-	100,000	72,384.00	5,200.00	77,584.00	22,416.00
Dial A Ride Van	63,000	64,000	127,000	-	-	-	127,000.00
Mobile Data Terminals	55,000	-	55,000	58,802.43	-	58,802.43	(3,802.43)
Dump Truck	51,000	-	51,000	-	-	-	51,000.00
Woodland/Hopmeadow Sewer	50,000	-	50,000	54,734.24	6,406.00	61,140.24	(11,140.24)
Greens Mower	45,000	74,000	119,000	41,819.80	-	41,819.80	77,180.20
P&R Signage	16,000	-	16,000	-	-	-	16,000.00
Fingerprint System	19,000	-	19,000	-	-	-	19,000.00
PW Utility Van	46,000	-	46,000	34,815.50	-	34,815.50	11,184.50
SF Rink Fencing	8,000	-	8,000	6,450.00	-	6,450.00	1,550.00
Police Admin Vehicles	138,000	46,000	184,000	126,293.12	-	126,293.12	57,706.88
Network Storage & Virtual Env	130,000	-	130,000	120,936.26	3,423.00	124,359.26	5,640.74
Computer Replacement	-	36,000	36,000	-	-	-	36,000.00
Radio System Maint/Repair	-	10,000	10,000	-	-	-	10,000.00
Microsoft Upgrade	-	17,550	17,550	-	-	-	17,550.00
Body & Car Cameras	-	46,158	46,158	-	-	-	46,158.00
Equipment Trailer	-	8,000	8,000	-	-	-	8,000.00
Schultz Park Gazebo	-	10,000	10,000	-	-	-	10,000.00
Rink Chiller	-	120,000	120,000	-	-	-	120,000.00
Meadows Facilities Maint	-	10,000	10,000	-	-	-	10,000.00
Parks Utility Vehicle	-	2,500	2,500	-	-	-	2,500.00
Traffic Calming	-	30,000	30,000	1,500.00	6,016.37	7,516.37	22,483.63
Clubhouse Repairs	-	35,000	35,000	-	-	-	35,000.00

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2021

Project	Appropriations			Expenditures			Uncommitted Balance Sept 30, 2021
	Balance	Current	Balance	Balance	Current	Balance	
	June 30, 2021	Year	Sept 30, 2021	June 30, 2021	Year	Sept 30, 2021	
Police Training Simulator	-	65,000	65,000	-	62,500.00	62,500.00	2,500.00
Irrigation Replacement	-	40,000	40,000	-	-	-	40,000.00
Material Crushing	92,000	10,000	102,000	-	92,107.75	92,107.75	9,892.25
Spam Filter/Archiving	-	12,000	12,000	-	-	-	12,000.00
Parks Maintenance Software	-	15,000	15,000	-	-	-	15,000.00
WPCA Vehicle	-	45,000	45,000	-	-	-	45,000.00
Tunix Pump Station Rehab	-	50,000	50,000	-	-	-	50,000.00
Plow Blades	-	28,000	28,000	-	-	-	28,000.00
Front End Loader	-	200,000	200,000	-	188,427.12	188,427.12	11,572.88
Wood Chipper/Loader	20,000	108,000	128,000	-	-	-	128,000.00
Bunker Raker	-	27,000	27,000	-	-	-	27,000.00
Golf Utility Vehicle	-	13,000	13,000	-	-	-	13,000.00
Life Safety Analysis - PAC	15,000	-	15,000	-	-	-	15,000.00
Lieutenant Office Space	25,000	-	25,000	-	-	-	25,000.00
Wayfinding Signage	20,000	-	20,000	-	-	-	20,000.00
P&R Tennis Courts	19,000	-	19,000	-	-	-	19,000.00
Variable Message Sign Boards	35,000	-	35,000	-	-	-	35,000.00
Buses/Vehicles/Equipment	393,911	-	393,911	239.35	-	239.35	393,671.57
Ceiling/Floor Replacement	100,000	-	100,000	-	-	-	100,000.00
Interior Improvements	141,000	-	141,000	119,573.50	-	119,573.50	21,426.50
Plumbing/Electric Modifications	20,000	-	20,000	2,000.00	-	2,000.00	18,000.00
Exterior Improvements	116,000	-	116,000	32,700.00	-	32,700.00	83,300.00
Equipment	104,000	7,185	111,185	360,542.31	7,185.00	367,727.31	(256,542.31)
Tootin Playground Maint	-	3,650	3,650	-	-	-	3,650.00
Tootin Sprinkler Rep & Maint	-	20,700	20,700	-	-	-	20,700.00
Squadron Equipment	-	8,620	8,620	-	8,619.20	8,619.20	0.80
Central Carpet & Flooring	-	13,740	13,740	632.50	10,362.00	10,994.50	2,745.50
District Wide Security Cameras	-	14,000	14,000	-	-	-	14,000.00
HJMS Cafeteria Rep & Maint	-	5,200	5,200	5,200.00	-	5,200.00	-
SHS Modular Rep & Maint	-	4,995	4,995	-	4,995.00	4,995.00	-
SHS Carpet & Flooring	-	66,532	66,532	473.50	66,058.00	66,531.50	0.50
SHS Equipment	-	9,779	9,779	-	8,800.00	8,800.00	979.00
SHS Air Conditioning	-	58,543	58,543	-	34,724.95	34,724.95	23,818.05
District Playground Maint	-	76,500	76,500	-	73,950.00	73,950.00	2,550.00
Central Sprinkler Rep & Maint	-	13,800	13,800	-	13,800.00	13,800.00	-
Squadron Carpet & Flooring	-	7,276	7,276	464.50	6,811.00	7,275.50	0.50
SHS Sidewalks	-	21,785	21,785	-	-	-	21,785.00
Squadron Mold Remediation	-	180,524	180,524	-	129,057.90	129,057.90	51,466.10
Tootin Bathroom Rep & Maint	-	27,998	27,998	522.00	-	522.00	27,476.00
	<u>\$ 7,718,355</u>	<u>\$ 2,051,085</u>	<u>\$ 9,769,440</u>	<u>\$ 4,175,899.43</u>	<u>\$ 741,400.01</u>	<u>\$ 4,917,299.44</u>	<u>\$ 4,852,140.48</u>

TO: Members of the Board of Education

FROM: Matthew T. Curtis, Superintendent of Schools

RE: Financial Report/Quarterly Budget Analysis

DATE: October 26, 2021

Below is the first quarter budget analysis of the Simsbury Public Schools for the fiscal year 2021-22.

Revenues

Below is a summary of the District's State grant awards:

- **Open Choice Academic and Social Support** – Funding is used to promote academic and social success for students participating in the Hartford Region Choice program. Simsbury was awarded \$196,900 in the current fiscal year, an increase of \$10,275 compared to the prior fiscal year.
- **Open Choice Attendance & Early Learning** - Funding is used to support salaries and benefits for 7 FTE certified staff, tutors, magnet school tuitions, additional Choice student supports, equipment and preschool development. Simsbury's current year entitlement, based on the district's 10/1/21 enrollment, will be \$1,463,000, a decrease of \$49,000 compared to the prior fiscal year's original entitlement received.
- **Special Education Placements & Excess Cost** – Funding is provided to reimburse the District for special education costs in excess of 4.5 times the cost of educating a regular education student. Simsbury will receive its current year preliminary award from the State in January 2022. The prior year reimbursement award totaled \$1,874,527.
- **Adult Education** – Funding to support Connecticut mandated adult education programs administered by the District. Simsbury has not, as yet, received its current year award from the State. The prior year award totaled \$14,574.
- **Talent Development (TEAM)** – Funding provides partial reimbursement for TEAM mentor stipends. The current year award is not, as yet, determined. The prior year award totaled \$4,302.
- **Private School Health Services** – Funding to support private school health services provided by the District's health services staff as required by Connecticut statute. Simsbury has not, as yet, received its current year award from the State. The prior year award totaled \$18,709.

Below is a summary of the District's Federal grant awards:

- **Title I – Improving Basic Programs** – Funding is used to pay for tutor costs as well as instructional materials and equipment. Simsbury has received a preliminary award of \$118,334 in the current fiscal year, a decrease of \$10,833 compared to the prior fiscal year.
- **Title II Part A – Teacher Quality** – Funding is used to recruit and retain highly qualified teachers and provide professional development teachers and principals. Simsbury has received a preliminary award of \$56,603 in the current fiscal year, a decrease of \$6,951 compared to the prior fiscal year.
- **Title III Part A – English Language Acquisition** - Funding is used to assist students whose native language is other than English in order to obtain English proficiency and literacy. Simsbury has received a preliminary award of \$9,461 in the current fiscal year, an increase of \$1,066 compared to the prior fiscal year.
- **Title IV, Part A – Student Support & Academic Enrichment** – Funding is used to (1) provide all students with access to a well-rounded education, (2) improve school conditions for student learning and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. Simsbury has received a preliminary award of \$10,000 in the current fiscal year. No change from prior year funding.
- **IDEA – Part B and Pre-School** - Funding is used to support the education of identified students; salaries for teaching and support staff, professional development, outside consulting, tutoring services, instructional supplies and equipment, and technology licensing. Simsbury has received a final award of \$1,078,691 in the current fiscal year, an increase of \$33,035 compared to the prior fiscal year.
- **Carl Perkins** – Funding is used to develop the academic, career and technical skills of secondary students who elect to enroll in career and technical education programs. Specific expenditures supported by the grant include substitute coverage for professional development, student transportation and equipment. Simsbury was awarded \$30,441 in the current fiscal year, an increase of \$1,255 compared to the prior fiscal year.

- **American Rescue Plan (ARP) IDEA** – Funding will be used for mental health and behavioral support services, literacy trainings, testing and assessment materials, professional development and additional assistive technology. Simsbury has received a preliminary award of \$223,887 and the grant period is from July 1, 2021 through June 30, 2023.
- **American Rescue Plan (ARP) ESSER** – Funding will be used for elementary and secondary staff costs and material relating to 2021 – 2023 regular school years and 2021 – 2023 summer intervention programs, professional development costs associated with social emotional learning and Equity Council recommendations, and technology equipment and software enhancements. Simsbury has received an award of \$967,121 and the grant period is from March 13, 2020 – September 30, 2024.
- **Emergency Connectivity Funding** – Funding will be used for (820) Chromebooks and (12) Hot Spot connections. The District received an award of \$262,667 through the District's E-rate On-Line program.
- **Medicaid School Based Child Health Program** – Section 51 of PA17-2 mandates the district's participation in the Medicaid School Based Child Health Program. Net reimbursements are approximately \$20,000 annually.

Expenditures

<u>General Fund</u>	2021-22		2020-21	2021-22	2020-21
	<u>Original Budget</u>	<u>YTD Expenditures</u>	<u>YTD Expenditures</u>	<u>% Spent</u>	<u>% Spent</u>
General Control	2,168,004.00	615,582.96	644,205.13	28.39%	29.53%
Instruction	45,540,356.00	7,181,916.45	7,096,327.67	15.77%	15.91%
Health Services	720,313.00	119,460.13	104,420.05	16.58%	14.35%
Pupil Transportation	2,789,676.00	383,450.16	431,517.32	13.75%	15.43%
Operation of Plant	4,957,857.00	1,157,583.46	1,207,361.59	23.35%	25.01%
Maint of Plant/Equipment	1,236,649.00	150,553.90	724,150.07	12.17%	56.83%
Insurance/Pension	14,245,726.00	4,677,975.49	4,720,963.12	32.84%	34.73%
Food Services	8,896.00	3,022.20	2,511.86	33.97%	28.24%
Student Body Activities	675,906.00	0.00	4,274.07	0.00%	0.62%
Community Services	32,563.00	0.00	0.00	0.00%	0.00%
Equipment-New/Replace	88,984.00	104,289.21	147,680.00	117.20%	100.00%
Out of District Tuition	1,417,000.00	214,144.19	3,226.00	15.11%	0.23%
Total Public Budget	73,881,930.00	14,607,978.15	15,086,636.88	19.77%	20.86%

General Control – Decrease in spending is from salary savings via the implementation of shared services in the prior year with the retirement of the School Business Manager.

Health Services – The Town of Farmington pays for a portion of one of our nurses' salary. The receivable for this dollar value was booked in FY21 in the first quarter but booked in FY22 in the second quarter, which is why the expenditures are showing higher in the current year as compared to the prior year.

Transportation – Decreased expenditures are a result of "regular" transportation payments in the current year compared to the prior year. In the prior year the bus contract with Salter's was renegotiated due to COVID to help support their operations in the summer months.

Insurance and Pension – Decreased expenditures are related to timing. Prior year OPEB contribution payment was made by this time last year. The OPEB contribution calculation has not been completed yet to date and therefore no payment has been made.

Maintenance of Plant and Equipment – Prior year balance includes the \$550,300 CNR transfer to the CNR fund. This transfer has not happened yet in the current year.

Equipment New/Replaced – Decreased equipment purchases in the current year relate to less instructional technology needed in the current year compared to the prior year when classes were being held remote/hybrid.

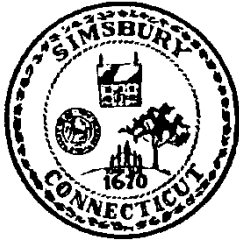
Out of District Tuition –Increased spending in the current year relates to timing of when tuition payments were made in the current year compared to the prior year.

Enrollment Comparison 2021-22 to 2020-21

Grade	Actual 10/1/2021	Actual 10/1/2020	Difference
K-6	2084	2018	66
7-8	643	633	10
9-12	1302	1309	-7
Total	4029	3960	69

Staffing Comparison (FTE)

	2021-22	2020-21
Certified Teaching Staff	377.49	377.67
Certified Administrators	19.00	18.00
Custodial/Maintenance	38.00	41.00
Nurses	10.67	10.67
Clerical/Paraprofessionals	144.48	150.89
Unaffiliated	43.56	45.56
Tutors	17.93	11.11
Total	651.13	654.90



Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Supplemental Appropriation Request – Emergency Repairs to Owens Brook Open Space Parcel
2. **Date of Board Meeting:** November 16, 2021
3. **Individual or Entity Making the Submission:**
Maria Capriola, Town Manager; Amy Meriwether, Finance Director
4. **Action Requested of the Board of Finance:**
If the Board of Finance supports the supplemental appropriation request, the following motion is in order:

Move, effective November 16, 2021 to approve a supplemental appropriation for the Owen's Brook open space parcel emergency repairs in the amount of \$60,000 utilizing the Capital Reserve Fund.

5. **Summary of Submission:**
The week of October 18th Town staff discovered a slope failure in Town owned open space located on Owen's Brook that has led to a steep and potentially unstable slope. This slope adjacent to the Meadowview Apartments located on Hopmeadow Street. Staff discovered that the collapsed slope caused a large soil backup that is blocking the culvert in this area and will inhibit the flow of Owen's Brook.

As a result, the Town needed to conduct emergency repairs to this area. The necessary permits to conduct these repairs have been obtained and the emergency repair work has begun. The current estimate to complete this work is \$60,000.

The scope of work includes:

- Clearing of the vegetation in the lower section of the stream channel and trees from above the culvert. Both areas contain a large amount of invasive vegetation.
- Bypass pumping from the upstream location and discharge to the roadway, allowing the flow in the gutter to the catch basin just west of Hopmeadow Street.
- Re-establishing the stream channel in the lower section of the project and using materials to stabilize the banks in the area of the removed vegetation for the winter.
- Removing the fallen trees and debris from the upstream end of the culvert.
- Installing a new culvert or extending the existing culvert depending on the conditions found in the field.
- Regrading of the slopes and re-establishing vegetation or mulch to stabilize all slopes and open cut areas.

The Board of Selectmen has reviewed and approved this request at their regular meeting on November 8, 2021.

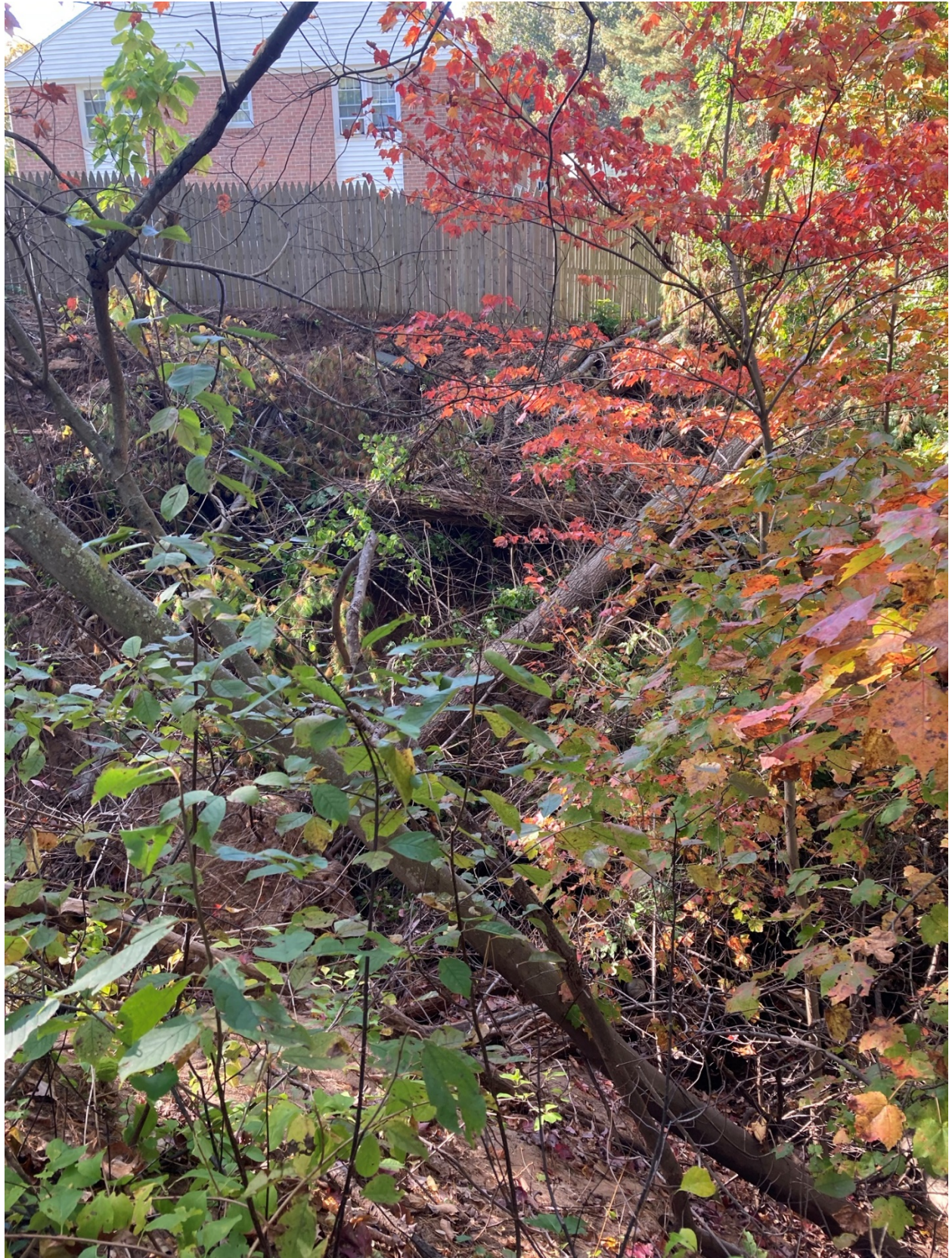
6. Financial Impact:

State is estimating costs of up to \$60,000 to complete the emergency repairs. Staff recommends utilizing fund from the capital reserve to fund this work.

7. Description of Documents Included with Submission:

- Photos of Owen's Brook Slope Collapse









**Board of Finance
TOWN OF SIMSBURY, CONNECTICUT
REGULAR MEETING MINUTES
Tuesday, October 19, 2021 at 5:45 P.M.
Zoom Meeting/Simsbury Community Television Live Stream**

PRESENT:

Lisa Heavner, Arthur House, Derek Peterson, Robert Pomeroy, Kevin Prell, and Linda Schofield.

ALSO PRESENT:

Francine Beland, Assessor; Nick Boulter, Chief of Police; Maria Capriola, Town Manager; Jenna Caulfield, Police Commission Chairperson; Tom Fitzgerald, Management Specialist; Amy Meriwether, Director of Finance; Tom Roy, Director of Public Works; Tom Tyburski, Director of Culture, Parks and Recreation; and Eric Wellman, First Selectman.

1. Call to Order - Establish Quorum

Mr. Pomeroy called the meeting to order at 5:48 P.M.

2. Pledge of Allegiance

All present stood for the Pledge of Allegiance.

3. Presentation: Grand List Projections

Ms. Beland reviewed the grand list projections which include FY 22/23 new development projects based on information from the Planning department, anticipated completion of current projects and abatements. Ms. Beland responded to question from Mr. Pomeroy inquiring how rental properties are assessed. She noted rental properties are assessed based on the market, income and expense reports from property owners unless it is a new build which is based on cost since they do not have an income to report.

Mr. Pomeroy noted their job is to project and make budgets that are balanced over time with accuracy being the main goal. Mr. Pomeroy asked if a hired consultant was ever utilized to help support these forecasts. Ms. Heavner state there has not but recommended adding this to the budget for this year.

Mr. Peterson had a query on the Tax Appeal Adjustment number and mentioned the report looks like the best that can be done. Mr. House added that if the report is accurate, it would have serious implications for the town spending & salary increases because they will not have the revenue. Ms. Beland said she will have a more accurate forecast in December or January as she will have more data to include.

4. FY20/21 Year End Financial Results

Ms. Meriwether provided an overview of the year end final results for the Town as well as the Board of Education. Discussion ensued around the overall year end surplus and how large surpluses could be mitigated in the future. Ms. Heavner asked if a consultant could be brought in to help do some long-term forecasting. Ms. Schofield agreed and said it did not seem reasonable to budget based on expectations that 100% of the positions will be filled for 100% of the time.

Mr. Pomeroy said some prior data collection on actual hiring versus forecast could be useful going forward.

5. Proposed General Fund and Capital Transfers

Ms. Meriwether provided an overview of the General Fund and Capital Transfers as recommended by the Board of Selectmen. Mr. Pomeroy asked about the \$300K project for facility improvements at the Performing Arts Center (PAC). Discussion ensued. Ms. Schofield mentioned a possible federal grant and said that it's still not clear if they will qualify for it. She said she is waiting for Ms. Capriola to investigate further with her liaisons before they spend hours writing grant applications that they may not be eligible for. Ms. Schofield added that if a grant is not possible the PAC would love to see some funding provided by the town. Ms. Heavner brought up an option to help the PAC which would be to assign reserves of \$300K. Ms. Schofield was in favor of this option said it would be for \$800K. Mr. Wellman was open to discussion at a subsequent Board of Selectmen meeting.

MOTION: Ms. Heavner made a motion, effective October 19, 2021 to approve the proposed General Fund and Capital Transfers as presented. Ms. Schofield seconded the motion. All were in favor and the motion passed unanimously.

6. Tri – Board Prep Discussion

Mr. Pomeroy discussed preparing for the Tri-Board meeting and suggested the three boards should have presentations prepared outlining what they want to accomplish with the next budget. The goal is to build a combined budget to address these needs and come back to what the impact would be on the tax rate so it's a more reiterative process. The goal is for the boards to present first, review needs and look at best practices and policies and then affordability. He said they will get something out to everyone to look at before the November 16th meeting.

7. Approval of Minutes – September 21, 2021

The minutes from the September 21, 2021, Regular Finance Meeting were approved as submitted.

8. Adjourn

MOTION: Mr. Prell made a motion to adjourn the meeting at 7:18P.M. Ms. Schofield seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,
Marion Lynott
Commission Clerk

TOWN OF SIMSBURY - BUILDING DEPARTMENT

Monthly Report - October 2021

	Building		Mechanical		Totals				
	Permits Issued	Construction Value	Permits Issued	Construction Value	Total All Permits	Total All Construction Value	Total Actual Receipts	Total Inspections	Total Zoning Compliance
Commercial	9	\$2,177,554	7	\$41,700	16	2,219,254			
Residential	81	\$2,528,002	121	\$751,307	202	3,279,309			
Totals	90	\$4,705,556	128	\$793,007					
					218	\$5,498,563	\$51,955	248	44

FY2021-2022
Annual Report/Actual Receipts
Community Development/Land Use
11/4/2021

		Building	St Educ	Ret Ck F	Planning	Zoning	ZBA	Wetlands	Engineer	LU State	TOT '21-'22	TOT '20-'21	TOT '19-'20	
2021	JULY	60,038.00	1,120.86	0.00	0.00	10,034.00	806.00	452.00	0.00	348.00	72,798.86	60,424.39	54,897.28	
	AUGUST	91,598.00	1,703.28	0.00	0.00	1,657.00	0.00	132.00	0.00	116.00	95,206.28	123,278.22	56,525.16	
	SEPT	45,370.00	841.94	0.00	0.00	1,632.00	0.00	42.00	0.00	116.00	48,001.94	116,198.30	46,818.44	
Subtotal		197,006.00	3,666.08	0.00	0.00	13,323.00	806.00	626.00	0.00	580.00	216,007.08	299,900.91	158,240.88	
	OCT	51,955.00	962.78	0.00	0.00	1,282.00	182.00	182.00	0.00	174.00	54,737.78	441,774.20	52,034.64	
	NOV											77,404.97	96,771.94	
	DEC											31,945.37	44,714.21	
Subtotal		51,955.00	962.78	0.00	0.00	1,282.00	182.00	182.00	0.00	174.00	54,737.78	551,124.54	193,520.79	
2022	JAN											81,592.66	92,438.89	
	FEB											0.00	54,180.41	
	MARCH											134,595.62	39,419.86	
Subtotal		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	216,188.28	186,039.16	
	APRIL											66,294.22	40,390.92	
	MAY											99,944.96	54,610.36	
	JUNE											0.00	120,925.58	
Subtotal		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166,239.18	215,926.86	
TOTALS		248,961.00	4,628.86	0.00	0.00	14,605.00	988.00	808.00	0.00	754.00	270,744.86	1,233,452.91	753,727.69	