

Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Submission

October 12, 2023

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, October 17, 2023**, in the Main Meeting Room of Simsbury Town Hall, 933 Hopmeadow Street, Simsbury, Connecticut.

The Agenda is as follows:

1. Call to Order
2. Pledge of Allegiance
3. Public Audience
4. Finance Director's Report (Page 1)
5. Town and Board of Education Fiscal Year 2022/2023 Year-End Financial Results (Pages 2-70)
6. Proposed Fiscal Year 2022/2023 General Fund and Capital Transfers (Pages 71-81)
7. Fiscal Year 2023/2024 Budget Status Report thru September 30, 2023 (Pages 82-126)
8. Town and Board of Education Savings Initiatives (Pages 127-133)
9. Budget Modeling
10. Approval of Minutes
 - July 18, 2023 (Pages 134-136)
 - August 3, 2023 (Page 137)
 - September 19, 2023 (Pages 138-140)

Board of Finance
October 17, 2023

11. Communications

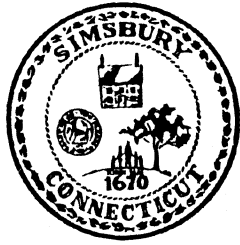
- Bond Rating Call Economic Development Presentation (Pages 141-161)

12. Adjourn

Lisa Heavner
Chair

Board of Finance Meeting Schedule:

11/17/23, 12/19/23, 1/16/24



Town of Simsbury

933 HOPMEADOW STREET ~ SIMSBURY, CONNECTICUT 06070

To: Board of Finance
From: Amy Meriwether, Finance Director/Treasurer
CC: Lee Erdmann, Interim Town Manager
Date: October 17, 2023
Re: Finance Director's Report

Fiscal Year 2023/2024 Approved Supplemental Appropriations

Below is a listing of supplemental appropriations approved by the Board of Selectmen and the Board of Finance as of October 11, 2023:

- Erosion and Sediment Control Repairs at Cambridge Crossing - \$30,000

Total Supplemental Appropriations - \$30,000 or 0.02% of the FY23/24 adopted budget

Grants Applications and Awards

Below is a chart of all grant applications and their current status as of October 11, 2023:

Grant Application	Amount	Status
CT Dept of Agriculture Farm Viability Grant	35,500	Awarded
Tai Ji Quan: Moving for Better Balance Grant	2,880	Awarded
Police Department Congressionally Directed Spending	112,000	Denied
2023 COPS Hiring Program Application	125,000	Pending

Pension and OPEB Actuarial Services RFQ

The Town Manager's office has issued a Request for Qualifications (RFQ) for pension benefit and other post-employment benefits (OPEB) actuarial services. Actuarial services are currently performed by Milliman. While the Town and Board of Education have been happy with their services, these services have not gone out to bid in several years. As a best practice, the Town Manager's office has issued an RFQ to test the market and interview firms to evaluate levels of service and cost comparison. Bids are anticipated to be received by October 13th.



Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Town and Board of Education Fiscal Year 2022/2023 Year-End Financial Results
2. **Date of Board Meeting:** October 17, 2023
3. **Individual or Entity Making the Submission:**
Amy Meriwether, Finance Director/Treasurer
4. **Action Requested of the Board of Finance:**
None
5. **Summary of Submission:**

General Fund

	FY2022/23	FY2022/23	FY2022/23	FY2022/23	Budget
	Approved	Budget	Amended	Actual	to Actual
	Budget	Amendments	Budget	Results	Variance
Revenues					
Tax Collections	\$ 98,188,274	\$ -	\$ 98,188,274	\$ 98,479,850	\$ 291,576
Anticipated Revenue	16,772,998	491,312	17,264,310	19,110,138	1,845,828
Use of Fund Balance	-	911,221	911,221	-	(911,221)
Total Revenues	\$ 114,961,272	\$ 1,402,533	\$ 116,363,805	\$ 117,589,988	\$ 1,226,182
Expenditures					
Town Operating Budget	\$ 25,901,271	\$ 1,410,033	\$ 27,311,303	\$ 25,630,468	\$ 1,680,835
Capital Transfers	5,657,657	(7,500)	5,650,157	5,650,157	-
School Operating Budget	77,030,819	-	77,030,819	77,627,397	(596,578)
Debt Service	6,371,525	-	6,371,525	6,371,525	-
Total Expenditures	\$ 114,961,272	\$ 1,402,533	\$ 116,363,804	\$ 115,279,547	\$ 1,084,257
Change in Fund Balance				\$ 2,310,441	

General fund revenues exceeded expenditures by \$2,310,441 as of June 30, 2023. Fund balance increased from \$19,390,002 to \$21,700,443. Below is a breakdown of revenue and expenditure drivers that resulted in the surplus.

Revenues – Budget Surplus of \$1,226,182, mainly attributable to:

- Tax Department – Deficit of (\$186,478) - Current year tax collections came in over budget by \$638,851. However, State funding for motor vehicle reimbursement was budgeted at a 29 mill reimbursement (\$2,006,464) but the State approved a mill rate reimbursement of 31.49, which reduced funding to only \$1,180,975.
- Building Department – Surplus of \$122,005 – There were two large projects in the current year that resulted in increased permit fees
- Finance Department – Surplus of \$1,331,797 – Increased interest income resulting from rising interest rates
- Town Clerk – Deficit of (\$68,918) - Recording fees came in under budget due to the slowing housing market by \$105,516. This was offset by conveyance fees coming in slightly over budget by \$18,824 and unanticipated elections grant funding of \$10,710.
- Town Manager’s Office – Surplus of \$559,370 - The annual PILOT payment was budgeted at \$99,702, but received \$651,183. This additional funding was from the Municipal Revenue Sharing grant program that was modified for 2022 and 2023.
- Board of Education – Surplus of \$323,080 - Unanticipated tuition revenue, building rental revenue and grant revenue

Expenditures – Budget Surplus of \$1,084,257, mainly attributable to:

- During the fiscal year 2021/2022 close out, \$798,665 was assigned to fund union contracts that had been open for 3 years. Only about \$375,000 was needed to payout the open contracts due to staff turnover throughout the years.
- The following departments had staff vacancies that resulted in department savings totaling about \$255,000: Planning, IT, Police, Dispatch, Animal Control, Building & Maintenance
- Town Manager’s Office – Deficit of (\$36,587) – Town Manager vacation payout upon termination
- Legal Services – Deficit of (\$54,935) – This line item was underbudgeted during the fiscal year 2022/2023 budget process knowing there is typically savings at the end of the year. In addition, there were increased fees in the current year for tax appeals.
- Community Services – Surplus of \$59,248 - \$150,000 was allocated to the non-profit grant program but only about \$100,000 in applications were approved.
- Highway Department – Surplus of \$34,555 - Overtime and seasonal help savings of \$66,815 due to a lack of snow during the winter season. This savings was offset by additional spending in various supply and utility line items
- Facilities – Deficit of (\$37,189) – Increased facility maintenance and utility costs
- Parks & Recreation – Surplus of \$35,248 – Seasonal help savings and decreased facilities maintenance expenses
- Employee Benefits – Surplus of \$960,593 - Pension ARC payment savings and health insurance savings from staff vacancies
- Liability Insurance – Surplus of \$30,310 - Savings in deductible and workers compensation insurance
- Board of Education – Deficit of \$596,578 – Increased special education outplacement and evaluation costs. This deficit was offset by increased tuition revenue (\$184,916), building rental fees (\$62,910), misc income (\$5,281), unanticipated non-public grant (\$20,219), FY22 assigned reserves for increased utility costs (\$100,000) and use of ARPA money to fund two Social Workers (\$225,000).

The following amendments were made to the fiscal year 2022/2023 budget:

- Finance Department - \$12,500 for additional staff support to get the department caught up on various reconciliations and postings from staffing deficit due to medical leave
- Community Services - \$272,500 broken down as follows: \$100,000 contribution to the Housing Authority, \$150,000 for the Non-Profit Grant program and \$22,000 for the DEI Data Project
- Highway - \$16,312 to fund a new furnace due to unanticipated failure
- Health - \$100,056 contribution to the Farmington Valley Health District
- Social Services - \$8,000 for medical leave coverage
- Parks & Recreation - \$10,000 for medical leave coverage
- General Liability Insurance - \$185,000 for the Cavanaugh Worker's Compensation Claim
- Contingency - \$798,665 to fund negotiated union contracts that were settled after 3 years

Capital Funds

The Capital Reserve funded ended the fiscal year 2022/2023 with an unassigned fund balance of \$6,202,873. However, appropriations were made to and from this fund during the fiscal year 2023/2024 budget process. After all fiscal year 2023/2024 budget activity is accounted for, the remaining unassigned fund balance at the of June 30, 2024 is estimated to be \$4,715,865, which can be utilized during the fiscal year 2024/2025 budget process.

A summary of all capital projects and capital reserve fund analysis are included with this submission.

Parks and Recreation (Simsbury Farms) Fund

Parks and Recreation fund expenditures exceeded revenues by \$10,748 as of June 30, 2023. Fund balance decreased from \$646,083 to \$635,335.

See attached financial statements for line item detail explanations on variances.

Health Insurance Fund

The Health Insurance Fund expenditures exceeded revenues by \$430,839 as of June 30, 2023. This was a planned use of fund balance. Fund balance decreased from \$3,840,745 to \$3,409,906. Reserves as of June 30, 2023 totaled \$4,392,306, or 29% of claims. The Town's health insurance consultants recommend reserves of at least 25% of expected claims (12 weeks or more).

See attached financial statements for line item detail explanations on variances.

Sewer Use Fund

The Sewer Use Fund revenues exceeded expenditures by \$232,682 as of June 30, 2023. Fund balance increased from \$7,320,258 to \$7,552,940.

See attached financial statements for line item detail explanations on variances.

6. Financial Impact:

None

7. Description of Documents Included with Submission:

- General Fund Statement of Revenues
- General Fund Statement of Expenditures
- General Fund Line Item Detail
- 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 Statement of Revenues, Expenditures and Changes in Fund Balance
- 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 Statement of Revenues, Expenditures and Changes in Fund Balance
- Capital Projects Summary
- Capital Non-Recurring Fund Summary

**TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022				FY2023				FISCAL NOTES		
	BUDGETED REVENUE	FY2022 ACTUAL As of 6/30/2022	\$ Variance	% Recvd	BUDGETED REVENUES	FY2023 BUDGET AMENDMENT	FY2023 AMENDED REV BUDGET	FY2023 ACTUAL As of 6/30/2023		\$ Variance	% Recvd
GENERAL GOVERNMENT											
TAX DEPARTMENT	96,424,108	97,389,109	965,001	101.00%	100,624,738	-	100,624,738	100,438,260	(186,478)	99.81%	Current year tax collections came in over budget by \$638,851. State funding for motor vehicle reimbursement was budgeted at 29 mill reimbursement (\$2,006,464), however State approved mill rate reimbursement of 31.49 reducing funding to \$1,180,975.
BUILDING DEPARTMENT	838,500	823,059	(15,441)	98.16%	738,500	-	738,500	860,505	122,005	116.52%	No longer sharing Deputy Building Official with Bloomfield, no income from that position. This is offset by an increase in permit fees particularly for two larger projects during the year
FINANCE DEPARTMENT	303,631	406,791	103,160	133.98%	333,631	-	333,631	1,665,428	1,331,797	499.18%	Increased interest income resulting from rising interest rates
TOWN CLERK	645,445	937,735	292,290	145.29%	888,590	-	888,590	819,672	(68,918)	92.24%	Recording fees came in under budget due to the slowing housing market by \$105,516. This was offset by conveyance fees coming in slightly over budget by \$18,824 and unanticipated elections grant funding of \$10,710
TOWN MANAGER'S OFFICE	281,155	344,730	63,575	122.61%	345,202	-	345,202	904,572	559,370	262.04%	PILLOT payment was budgeted at \$99,702 but received \$651,183. Additional funding from Municipal Revenue Sharing grant program that was modified for 2022 and 2023
INFORMATION TECHNOLOGY	168,528	168,528	-	100.00%	171,752	-	171,752	171,752	-	100.00%	
LAND USE COMMISSION	20,000	37,202	17,202	186.01%	20,000	-	20,000	34,616	14,616	173.08%	Conservative budget - Revenues in line with prior year
INSURANCE REFUNDS	27,500	58,236	30,736	211.77%	47,500	-	47,500	57,365	9,865	120.77%	
ASSESSOR'S OFFICE	5,800	5,922	122	102.10%	5,800	-	5,800	5,009	(791)	86.36%	
TOTAL GENERAL GOVERNMENT	98,714,667	100,171,312	1,456,645	101.48%	103,175,713	-	103,175,713	104,957,179	1,781,466	101.73%	
PUBLIC SAFETY											
POLICE DEPARTMENT	203,265	229,977	26,712	113.14%	210,600	-	210,600	218,958	8,358	103.97%	
ANIMAL CONTROL	500	225	(275)	45.00%	500	-	500	150	(350)	30.00%	
TOTAL PUBLIC SAFETY	203,765	230,202	26,437	112.97%	211,100	-	211,100	219,108	8,008	103.79%	
PUBLIC WORKS											
ENGINEERING	20,050	20,042	(8)	99.96%	25,050	-	25,050	27,877	2,827	111.29%	
ENO MEMORAL HALL	1,750	3,025	1,275	172.86%	1,000	-	1,000	5,630	4,630	563.00%	
HIGHWAY DEPARTMENT	500	124,768	124,268	24953.57%	3,250	-	3,250	6,282	3,032	193.29%	
LANDFILL	1,200	-	(1,200)	0.00%	-	-	-	-	-	#DIV/0!	
TOTAL PUBLIC WORKS	23,500	147,835	124,335	629.08%	29,300	-	29,300	39,789	10,489	135.80%	
HEALTH & WELFARE											
ELDERLY/HANDICAPPED TRANSPORT	40,720	40,711	(9)	99.98%	40,720	-	40,720	40,710	(10)	99.98%	
TOTAL HEALTH & WELFARE	40,720	40,711	(9)	99.98%	40,720	-	40,720	40,710	(10)	99.98%	
CULTURE, PARKS & RECREATION											
PARKS & RECREATION	231,596	231,596	-	100.00%	232,651	-	232,651	232,651	-	100.00%	
LIBRARY	4,186	12,798	8,612	305.74%	9,700	-	9,700	17,577	7,877	181.21%	
COMMUNITY GARDENS	3,100	3,565	465	115.00%	4,400	-	4,400	5,999	1,599	136.34%	
MEMORAL POOLS & FIELDS	3,500	533	(2,968)	15.21%	2,800	-	2,800	7,694	4,894	274.78%	
TOTAL CULTURE, PARKS & RECREATION	242,382	248,492	6,110	102.52%	249,551	-	249,551	263,921	14,370	105.76%	
EDUCATION											
BOARD OF EDUCATION	6,463,510	6,950,949	487,439	107.54%	7,139,378	-	7,139,378	7,462,458	323,080	104.53%	Unanticipated tuition revenue, building rental revenue and grant revenue
TOTAL EDUCATION	6,463,510	6,950,949	487,439	107.54%	7,139,378	-	7,139,378	7,462,458	323,080	104.53%	
INTERGOVERNMENTAL											
TRANSFER IN - BELDEN TRUST	23,100	23,100	-	100.00%	26,960	-	26,960	26,960	-	100.00%	

**TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022		\$ Variance	% Recvd	FY2023		FY2023		\$ Variance	% Recvd	FISCAL NOTES
	BUDGETED REVENUE	ACTUAL As of 6/30/2022			BUDGETED REVENUES	BUDGET AMENDMENT	AMENDED REV BUDGET	ACTUAL As of 6/30/2023			
TRANSFER IN - CAPITAL PROJECT FUNDS	364,329	364,329	-	100.00%	330,717	491,312	822,029	822,029	-	100.00%	
TRANSFER IN - ARPA	-	-	-	#DIV/0!	3,757,833	-	3,757,833	3,757,833	-	100.00%	
TOTAL INTERGOVERNEMENTAL	387,429	387,429	-	100.00%	4,115,510	491,312	4,606,822	4,606,822	-	100.00%	
TOTAL GENERAL FUND REVENUE	106,075,973	108,176,931	2,100,958	101.98%	114,961,272	491,312	115,452,584	117,589,988	2,137,404	101.85%	

TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)

Description	FY2022				FY2023				FY2023				FISCAL NOTES
	BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022	\$ Variance	% Spent	BUDGETED EXPENDITURES	FY2023 BUDGET AMENDMENT	FY2023 AMENDED EXP BUDGET	FY2023 ACTUAL As of 6/30/2023	\$ Variance	% Spent			
GENERAL GOVERNMENT													
TOWN MANAGER'S OFFICE	484,970	468,503	16,467	96.60%	495,579	-	495,579	532,166	(36,587)	107.38%	Overage relates to outgoing Town Manager vacation payout.		
PLANNING DEPARTMENT	367,353	298,715	68,638	81.32%	376,670	-	376,670	363,709	12,961	96.56%	Savings from staff vacancies		
FINANCE DEPARTMENT	458,884	428,894	29,990	93.46%	463,189	12,500	475,689	542,767	(67,078)	114.10%	**See below note		
INFORMATION TECHNOLOGY	353,094	300,133	52,961	85.00%	494,378	-	494,378	457,490	36,888	92.54%	Savings from staff vacancies		
BUILDING DEPARTMENT	332,553	263,467	69,086	79.23%	306,404	-	306,404	303,865	2,539	99.17%			
ASSESSOR'S OFFICE	362,514	266,632	95,882	73.55%	381,919	-	381,919	422,601	(40,682)	110.65%	**See below note		
TOWN CLERK	243,748	243,481	267	99.89%	250,045	-	250,045	303,966	(53,921)	121.56%	**See below note		
TAX DEPARTMENT	191,919	182,367	9,552	95.02%	199,496	-	199,496	225,774	(26,278)	113.17%	**See below note		
LEGAL SERVICES	151,000	226,140	(75,140)	149.76%	151,000	-	151,000	205,935	(54,935)	136.38%	Tax appeal settlements and labor relations		
ELECTION ADMINISTRATION	106,797	96,978	9,819	90.81%	157,035	-	157,035	143,982	13,053	91.69%	Savings in equipment maintenance and copy & printing services		
											\$150,000 was allocated to the non-profit grant program but only about \$100,000 in applications were approved.		
COMMUNITY SERVICES	155,289	125,517	29,772	80.83%	131,427	272,000	403,427	344,179	59,248	85.31%			
GENERAL GOVERNMENT	112,836	100,711	12,125	89.25%	126,716	-	126,716	119,833	6,883	94.57%			
											Increased cost of audit fee associated with additional standards		
BOARD OF FINANCE	47,065	44,769	2,296	95.12%	48,295	-	48,295	54,640	(6,345)	113.14%	implementation in the FY22 audit. Purchase order in FY21 was not rolled forward into FY22 or FY23 during the Munis conversion. Project was completed in FY23 and final payment made.		
ECONOMIC DEVELOPMENT COMMISSION	50,650	50,000	650	98.72%	50,650	-	50,650	63,500	(12,850)	125.37%			
LAND USE COMMISSION	19,200	9,338	9,862	48.64%	19,200	-	19,200	18,843	357	98.14%			
REGIONAL PROBATE COURT	10,773	10,773	-	100.00%	9,548	-	9,548	9,548	-	100.00%			
PUBLIC BUILDING COMMISSION	1,625	3,647	(2,022)	224.42%	2,000	-	2,000	1,319	681	65.95%			
TOTAL GENERAL GOVERNMENT	3,450,270	3,120,064	330,206	90.43%	3,663,551	284,500	3,948,051	4,114,118	(166,067)	104.21%			
PUBLIC SAFETY													
POLICE DEPARTMENT	5,032,250	4,899,352	132,898	97.36%	5,542,887	-	5,542,887	5,434,268	108,619	98.04%	Savings from staff vacancies		
DISPATCH	573,633	566,386	7,247	98.74%	592,210	-	592,210	543,962	48,248	91.85%	Savings from staff vacancies		
ANIMAL CONTROL	78,397	43,290	35,107	55.22%	75,217	-	75,217	53,408	21,809	71.00%	Savings from staff vacancies		
POLICE COMMISSION	750	270	480	36.00%	750	-	750	74	676	9.87%			
EMERGENCY MANAGEMENT	6,785	6,729	56	99.17%	26,800	-	26,800	15,330	11,470	57.20%	Tech & program supply savings		
TOTAL PUBLIC SAFETY	5,691,815	5,516,027	175,788	96.91%	6,237,864	-	6,237,864	6,047,042	190,822	96.94%			
PUBLIC WORKS													
											Overtime and seasonal help savings of \$66,815 due to a lack of snow during the winter season. This savings was offset by additional spending in various supply and utility line items		
HIGHWAY DEPARTMENT	3,091,234	2,984,537	106,697	96.55%	3,173,377	16,312	3,189,689	3,155,134	34,555	98.92%			
BUILDINGS & MAINTENANCE	533,132	441,601	91,531	82.83%	537,636	-	537,636	513,768	23,868	95.56%	Savings from staff vacancies		
ENGINEERING	283,811	249,339	34,472	87.85%	307,479	-	307,479	314,794	(7,315)	102.38%	**See below note		
PUBLIC WORKS ADMINISTRATION	320,858	309,050	11,808	96.32%	334,726	-	334,726	382,728	(48,002)	114.34%	**See below note		
TOWN OFFICE BUILDINGS	152,473	146,303	6,170	95.95%	151,172	-	151,172	165,895	(14,723)	109.74%	Mainly related to increased facility maintenance		
LIBRARY	149,120	147,401	1,719	98.85%	154,527	-	154,527	147,969	6,558	95.76%			
ENO MEMORIAL HALL	75,875	80,601	(4,726)	106.23%	74,609	-	74,609	97,074	(22,465)	130.11%	Mainly related to increased facility maintenance and gas costs		
OTHER BUILDINGS	28,050	22,737	5,313	81.06%	33,810	-	33,810	35,526	(1,716)	105.08%			
LANDFILL	58,000	49,707	8,293	85.70%	78,000	-	78,000	81,363	(3,363)	104.31%			
TOTAL PUBLIC WORKS	4,692,553	4,431,276	261,277	94.43%	4,845,336	16,312	4,861,648	4,894,251	(32,603)	100.67%			
HEALTH & WELFARE													
SOCIAL SERVICES ADMINISTRATION	307,854	283,338	24,516	92.04%	400,666	8,000	408,666	425,785	(17,119)	104.19%	**See below note		
SENIOR CENTER SERVICES	158,681	133,514	25,167	84.14%	160,687	-	160,687	170,875	(10,188)	106.34%	**See below note		
TRANSPORTATION SERVICES	165,240	156,958	8,283	94.99%	167,870	-	167,870	171,562	(3,692)	102.20%	Unanticipated repair to vehicle		
HEALTH DEPARTMENT	277,821	177,765	100,056	63.99%	183,870	100,056	283,926	283,926	-	100.00%			
AGING & DISABILITY COMMISSION	-	1,522	(1,522)	#DIV/0!	1,500	-	1,500	866	634	57.73%			
TOTAL HEALTH & WELFARE	909,596	753,097	156,499	82.79%	914,593	108,056	1,022,649	1,053,014	(30,365)	102.97%			
CULTURE, PARKS & RECREATION													
LIBRARY	1,586,481	1,489,918	96,563	93.91%	1,646,557	-	1,646,557	1,750,355	(103,798)	106.30%	**See below note		
PARKS & OPEN SPACE	963,199	877,311	85,888	91.08%	1,016,874	-	1,016,874	981,626	35,248	96.53%	Savings from facility maintenance expenses and seasonal help		
MEMORIAL POOL	73,209	50,088	23,121	68.42%	81,097	-	81,097	72,975	8,122	89.99%			

**TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022				FY2023				FISCAL NOTES		
	BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022	\$ Variance	% Spent	BUDGETED EXPENDITURES	FY2023 BUDGET AMENDMENT	FY2023 AMENDED EXP BUDGET	FY2023 ACTUAL As of 6/30/2023			
RECREATION ADMINISTRATION	62,345	55,216	7,129	88.57%	64,560	17,500	82,060	82,660	(600)	100.73%	**See below note
MEMORIAL FIELD	34,632	13,610	21,022	39.30%	37,714	-	37,714	34,694	3,020	91.99%	
BEAUTIFICATION COMMITTEE	4,800	5,400	(600)	112.50%	6,000	-	6,000	3,466	2,534	57.77%	
TOTAL CULTURE, PARKS & RECREATION	2,724,666	2,491,544	233,122	91.44%	2,852,802	17,500	2,870,302	2,925,776	(55,474)	101.93%	
EDUCATION											
BOARD OF EDUCATION	74,446,580	75,085,560	(638,980)	100.86%	77,030,819	-	77,030,819	77,627,397	(596,578)	100.77%	Deficit offset by additional tuition revenue (\$184,916), building rental fees (\$62,910), misc income (\$5,281), unanticipated non-public grant (\$20,219), FY22 assigned reserves for increased utility costs (\$100,000) and use of ARPA money to fund two Social Workers (\$225,000).
TOTAL EDUCATION	74,446,580	75,085,560	(638,980)	100.86%	77,030,819	-	77,030,819	77,627,397	(596,578)	100.77%	
INTERGOVERNMENTAL											
EMPLOYEE BENEFITS	6,419,152	6,106,493	312,659	95.13%	6,741,778	-	6,741,777	5,781,184	960,593	85.75%	Pension ARC payment savings, final contribution came in under projected contribution and health insurance savings from staff vacancies
LIABILITY INSURANCE	480,941	486,366	(5,425)	101.13%	487,949	185,000	672,949	642,639	30,310	95.50%	Savings in deductible and workers compensation insurance
TRANSFER OUT - SIMSBURY FARMS	151,715	151,715	-	100.00%	151,715	-	151,715	151,715	-	100.00%	
TRANSFER OUT - MSP SENIOR FUND	10,480	10,480	-	100.00%	10,480	-	10,480	10,480	-	100.00%	
TRANSFER OUT - YOUTH SERVICE BUREAU	8,000	8,000	-	100.00%	8,000	-	8,000	8,000	-	100.00%	
TRANSFER OUT - ATHLETICS FIELDS	2,250	2,250	-	100.00%	2,250	-	2,250	2,250	-	100.00%	
CONTINGENCY RESERVE	205,388	-	205,388	0.00%	184,953	-	184,953	-	184,953	0.00%	Union contracts settled in the current year after being open for 3 years. Line item approved during FY22 year end close out to offset department overages.
WAGE SETTLEMENT	-	-	-	#DIV/0!	-	798,665	798,665	-	798,665	0.00%	
VACANCY RATE	-	-	-	#DIV/0!	(200,000)	-	(200,000)	-	(200,000)	0.00%	
TRANSFER OUT - CNR 2018	83,250	83,250	-	100.00%	-	-	-	-	-	#DIV/0!	
TRANSFER OUT - CNR 2019	83,250	83,250	-	100.00%	83,250	-	83,250	83,250	-	100.00%	
TRANSFER OUT - CNR 2020	83,250	83,250	-	100.00%	83,250	-	83,250	83,250	-	100.00%	
TRANSFER OUT - CNR 2021	83,250	83,250	-	100.00%	83,250	-	83,250	83,250	-	100.00%	
TRANSFER OUT - CNR 2022	220,208	238,250	(18,042)	108.19%	83,250	-	83,250	83,250	-	100.00%	
TRANSFER OUT - CNR 2023	-	-	-	#DIV/0!	393,250	-	393,250	393,250	-	100.00%	
TRANSFER OUT - CAPITAL RESERVE	765,000	765,000	-	100.00%	1,298,574	(7,500)	1,291,074	1,291,074	-	100.00%	
TRANSFER OUT - ARPA	-	-	-	#DIV/0!	3,632,833	-	3,632,833	3,632,833	-	100.00%	
TOTAL INTERGOVERNMENTAL	8,596,134	8,101,553	494,581	94.25%	13,044,782	976,165	14,020,946	12,246,425	1,774,521	87.34%	
DEBT SERVICE											
PRINCIPAL	5,065,001	5,065,000	-	100.00%	5,090,000	-	5,090,000	5,090,000	-	100.00%	
INTEREST	1,484,356	1,484,356	-	100.00%	1,281,525	-	1,281,525	1,281,525	-	100.00%	
TOTAL DEBT SERVICE	6,549,357	6,549,356	-	100.00%	6,371,525	-	6,371,525	6,371,525	-	100.00%	
TOTAL GENERAL FUND EXPENDITURES	107,060,971	106,048,477	1,012,493	99.05%	114,961,272	1,402,533	116,363,804	115,279,547	1,084,257	99.07%	
FUND BALANCE - 7/1/22								19,390,002			
SURPLUS (DEFICIT)								2,310,441			
FUND BALANCE - 6/30/23								21,700,443			

**Union contracts settled in the current year after being open for 3 years. A line item of the contingency payouts had been added within the Intergovernmental department to offset the overage. Without the union contract settlement impact, department was within budget

Town of Simsbury
General Fund Revenue Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	% USED
TwnMgr*State Owned Property	(99,702.00)	-	(99,702.00)	(651,182.91)	551,480.91	653.10
TwnMgr*Telephone Access Grant	(43,000.00)	-	(43,000.00)	(45,707.87)	2,707.87	106.30
TwnMgr*Westminister School	(120,000.00)	-	(120,000.00)	(120,000.00)	-	100.00
TwnMgr*World Skate	(80,000.00)	-	(80,000.00)	(85,000.00)	5,000.00	106.30
TwnMgr**SPAC Rental Fees	(2,500.00)	-	(2,500.00)	(2,500.00)	-	100.00
TwnMgrAd*Miscellaneous	-	-	-	(181.59)	181.59	100.00
Total 41110 Town Manager	(345,202.00)	-	(345,202.00)	(904,572.37)	559,370.37	262.00
LUse*Land Use Commission	(20,000.00)	-	(20,000.00)	(34,615.60)	14,615.60	173.10
Total 41312 Land Use Commission	(20,000.00)	-	(20,000.00)	(34,615.60)	14,615.60	173.10
Fin*State & Federal Grants	(77,648.00)	-	(77,648.00)	(77,648.00)	-	100.00
Fin*Housing Authority PILOT	(25,000.00)	-	(25,000.00)	(40,170.00)	15,170.00	160.70
Fin*Charges for Services - BOE	(30,000.00)	-	(30,000.00)	(30,000.00)	-	100.00
Fin*Fire District	(6,500.00)	-	(6,500.00)	(6,500.00)	-	100.00
Fin*Investment Interest	(80,000.00)	-	(80,000.00)	(1,389,939.36)	1,309,939.36	1,737.40
Fin*Miscellaneous	-	-	-	(6,688.02)	6,688.02	100.00
Fin*Sewer Use fund	(114,483.00)	-	(114,483.00)	(114,483.00)	-	100.00
Total 41611 Finance Department	(333,631.00)	-	(333,631.00)	(1,665,428.38)	1,331,797.38	499.20
Tax*Prior Years Collection	(280,000.00)	-	(280,000.00)	(379,358.66)	99,358.66	135.50
Tax* Current Yr Collection	(98,188,274.00)	-	(98,188,274.00)	(98,479,849.78)	291,575.78	100.30
Tax*Interest & Liens	(150,000.00)	-	(150,000.00)	(397,916.30)	247,916.30	265.30
State & Federal Grants	(2,006,464.00)	-	(2,006,464.00)	(1,180,975.00)	(825,489.00)	58.90
Tax*Insufficient Funds Fees	-	-	-	(160.00)	160.00	100.00
Total 41612 Tax Department	(100,624,738.00)	-	(100,624,738.00)	(100,438,259.74)	(186,478.26)	99.80
Assess*Disabled Exemption	(1,300.00)	-	(1,300.00)	(1,499.81)	199.81	115.40
Assess*Veterans Exemption	(4,500.00)	-	(4,500.00)	(3,509.30)	(990.70)	78.00
Total 41613 Assessor's Office	(5,800.00)	-	(5,800.00)	(5,009.11)	(790.89)	86.40
IT*Charges for Services - BOE	(171,752.00)	-	(171,752.00)	(171,752.00)	-	100.00
Total 41614 Information Technology	(171,752.00)	-	(171,752.00)	(171,752.00)	-	100.00
TClrk*Licenses - Sport	(50.00)	-	(50.00)	(75.00)	25.00	150.00
TClrk*Dog Licenses	(14,000.00)	-	(14,000.00)	(19,681.00)	5,681.00	140.60

Town of Simsbury
General Fund Revenue Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	% USED
TClrk*State & Federal Grants	-	-	-	(10,709.83)	10,709.83	100.00
TClrk*Conveyance Tax Receipts	(600,000.00)	-	(600,000.00)	(618,824.09)	18,824.09	103.10
TClrk*Recording Fees	(200,000.00)	-	(200,000.00)	(94,484.00)	(105,516.00)	47.20
TClrk*Farmland Preserv Fees	(3,200.00)	-	(3,200.00)	(1,777.00)	(1,423.00)	55.50
TClrk*Vital Record Copy Fees	(33,000.00)	-	(33,000.00)	(41,638.00)	8,638.00	126.20
TClrk*Marriage License Fees	(3,500.00)	-	(3,500.00)	(3,920.00)	420.00	112.00
TClrk*Trade Name Filing Fee	(600.00)	-	(600.00)	(540.00)	(60.00)	90.00
TClrk*Vendor Permit Fees	(750.00)	-	(750.00)	(1,960.00)	1,210.00	261.30
TClrk*Notary Filing Fees	(1,000.00)	-	(1,000.00)	(815.00)	(185.00)	81.50
TClrk*Map/Land Record Copy	(25,000.00)	-	(25,000.00)	(17,645.50)	(7,354.50)	70.60
TClrk*Liquor Permit Filing Fee	(700.00)	-	(700.00)	(600.00)	(100.00)	85.70
TClrk*Burial/Crem Permit Fee	(800.00)	-	(800.00)	(1,120.00)	320.00	140.00
TClrk*Plane Reg Fee	(3,500.00)	-	(3,500.00)	-	(3,500.00)	-
TClrk*Assessor Copy Fees	(250.00)	-	(250.00)	(4,270.00)	4,020.00	1,708.00
TClrk*Misc Copy Fee	(2,000.00)	-	(2,000.00)	(1,173.02)	(826.98)	58.70
TClrk*Foreclosure Filing Fee	(200.00)	-	(200.00)	(330.00)	130.00	165.00
TClrk*Town Clerk Miscellaneous	-	-	-	(10.00)	10.00	100.00
TClrk*Insufficinet Funds Fees	(40.00)	-	(40.00)	(100.00)	60.00	250.00
Total 41720 Town Clerk	(888,590.00)	-	(888,590.00)	(819,672.44)	(68,917.56)	92.20
Pol*Police Permit	(6,000.00)	-	(6,000.00)	(5,759.50)	(240.50)	96.00
Pol*Charges for Services - BOE	(153,972.00)	-	(153,972.00)	(153,972.00)	-	100.00
Pol*Emergency Reporting System	(39,828.00)	-	(39,828.00)	(40,649.77)	821.77	102.10
Pol*Police Traffice Tickets	(2,500.00)	-	(2,500.00)	(3,274.00)	774.00	131.00
Pol*Police False Alarm Fees	(4,200.00)	-	(4,200.00)	(5,610.00)	1,410.00	133.60
Pol*Insufficient Funds Fees	-	-	-	(20.00)	20.00	100.00
Pol*Miscellaneous	(4,100.00)	-	(4,100.00)	(5,230.00)	1,130.00	127.60
Total 42110 Police Department	(210,600.00)	-	(210,600.00)	(214,515.27)	3,915.27	101.90
Anim*Animal Control Fines	(500.00)	-	(500.00)	(150.00)	(350.00)	30.00
Total 42120 Animal Control	(500.00)	-	(500.00)	(150.00)	(350.00)	30.00
EmMg*Miscellaneous	-	-	-	(4,443.00)	4,443.00	100.00
Total 42200 Emergency Management	-	-	-	(4,443.00)	4,443.00	100.00
Bld*Building Department Fees	(700,000.00)	-	(700,000.00)	(860,504.71)	160,504.71	122.90

Town of Simsbury
General Fund Revenue Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	% USED
Bld*Build Dept Svc - Govrnmntl	(38,500.00)	-	(38,500.00)	-	(38,500.00)	-
Total 43130 Building Department	(738,500.00)	-	(738,500.00)	(860,504.71)	122,004.71	116.50
Eng*Engineering Dept Fees	(5,050.00)	-	(5,050.00)	(7,877.00)	2,827.00	156.00
Eng*Charges for Services - BOE	(20,000.00)	-	(20,000.00)	(20,000.00)	-	100.00
Total 43200 Engineering	(25,050.00)	-	(25,050.00)	(27,877.00)	2,827.00	111.30
Eno*Eno Memoral Hall Rent	(1,000.00)	-	(1,000.00)	(5,630.00)	4,630.00	563.00
Total 44230 Eno Memorial Hall	(1,000.00)	-	(1,000.00)	(5,630.00)	4,630.00	563.00
HFP*Special Program - Highway	(750.00)	-	(750.00)	(1,000.00)	250.00	133.30
HFP*Miscellaneous	(2,500.00)	-	(2,500.00)	(5,282.01)	2,782.01	211.30
Total 44320 Highway - Facilities &	(3,250.00)	-	(3,250.00)	(6,282.01)	3,032.01	193.30
Transp*CT DOT Transp Grant	(34,050.00)	-	(34,050.00)	(34,050.00)	-	100.00
Transp*Elderly/Handic Transp	(6,670.00)	-	(6,670.00)	(6,660.00)	(10.00)	99.90
Total 45230 Senior Transportation	(40,720.00)	-	(40,720.00)	(40,710.00)	(10.00)	100.00
RecAdm*Community Gardens	(4,400.00)	-	(4,400.00)	(5,999.00)	1,599.00	136.30
Total 46110 Recreation Administrati	(4,400.00)	-	(4,400.00)	(5,999.00)	1,599.00	136.30
RecPool*Memorial Pools & Field	(2,800.00)	-	(2,800.00)	(7,693.75)	4,893.75	274.80
Total 46120 Recreation Memorial Poo	(2,800.00)	-	(2,800.00)	(7,693.75)	4,893.75	274.80
PrkMnt*Charges for Serv - BOE	(232,651.00)	-	(232,651.00)	(232,651.00)	-	100.00
Total 46310 Parks & Open Space Main	(232,651.00)	-	(232,651.00)	(232,651.00)	-	100.00
LbAm*Library rentals	(700.00)	-	(700.00)	-	(700.00)	-
LbAm*Library Fees/Copy	(3,000.00)	-	(3,000.00)	(6,957.79)	3,957.79	231.90
LbAm*Passport Revenue	(5,000.00)	-	(5,000.00)	(7,057.25)	2,057.25	141.10
LbAm*Library Fines/Lost Books	(1,000.00)	-	(1,000.00)	(3,562.24)	2,562.24	356.20
Total 47100 Library Administration	(9,700.00)	-	(9,700.00)	(17,577.28)	7,877.28	181.20
Ins*Insurance Refunds	(47,500.00)	-	(47,500.00)	(56,431.00)	8,931.00	118.80
Total 48000 Insurance Refunds	(47,500.00)	-	(47,500.00)	(56,431.00)	8,931.00	118.80

Town of Simsbury
General Fund Revenue Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	% USED
EmpBen*Insurance Refunds	-	-	-	(933.81)	933.81	100.00
Total 48100 Employee Benefits	-	-	-	(933.81)	933.81	100.00
OpTr*Belden Trust Fund	(26,960.00)	-	(26,960.00)	(26,960.00)	-	100.00
ARPA Fund	(3,757,833.00)	-	(3,757,833.00)	(3,757,832.55)	(0.45)	100.00
OpTr*Capital Projects Funds	(330,717.00)	(100,000.00)	(430,717.00)	(430,717.00)	-	100.00
Capital Reserve Fund	-	(391,312.26)	(391,312.26)	(391,312.26)	-	100.00
Total 49500 Operating Transfers	(4,115,510.00)	(491,312.26)	(4,606,822.26)	(4,606,821.81)	(0.45)	100.00
ECS Grant	(6,996,426.00)	-	(6,996,426.00)	(7,055,420.00)	58,994.00	100.80
Adult Education	(15,452.00)	-	(15,452.00)	(6,213.00)	(9,239.00)	40.20
Tuition Revenue	(95,000.00)	-	(95,000.00)	(279,915.90)	184,915.90	294.60
School Bldg Rent	(25,000.00)	-	(25,000.00)	(87,909.60)	62,909.60	351.60
BOE Misc Revenue	(7,500.00)	-	(7,500.00)	(12,780.87)	5,280.87	170.40
Total 50100 Board of Education	(7,139,378.00)	-	(7,139,378.00)	(7,442,239.37)	302,861.37	104.20
NP Schools Grant	-	-	-	(20,219.00)	20,219.00	100.00
Total 50200 Non-Public Schools	-	-	-	(20,219.00)	20,219.00	100.00
Revenue Total	(114,961,272.00)	(491,312.26)	(115,452,584.26)	(117,589,987.65)	2,137,403.39	101.90

Town of Simsbury
General Fund Expenditure Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
TwMgr*Full-Time	438,220.00	-	438,220.00	486,728.89	-	(48,508.89)	111.10
TwMgr*Auto Allowance	4,200.00	-	4,200.00	3,850.00	-	350.00	91.70
TwMgr*Part Time	-	-	-	371.00	-	(371.00)	100.00
TwMgr*Seasonal	8,190.00	-	8,190.00	9,281.26	-	(1,091.26)	113.30
TwMgr*Contractual Services	16,500.00	-	16,500.00	16,500.00	-	-	100.00
TwMgr*Advertising	3,500.00	-	3,500.00	1,574.00	-	1,926.00	45.00
TwMgr*Special Activities	6,150.00	-	6,150.00	2,114.89	-	4,035.11	34.40
TwMgr*Office Supplies	3,000.00	-	3,000.00	2,076.26	-	923.74	69.21
TwMgr*Conferences & Education	6,098.00	-	6,098.00	1,132.63	-	4,965.37	18.60
TwMgr*Travel	500.00	-	500.00	136.41	-	363.59	27.30
TwMgr*Dues & Subscriptions	3,450.00	-	3,450.00	2,630.04	-	819.96	76.20
TwMgr*Computer Software	5,771.00	-	5,771.00	5,771.00	-	-	100.00
Total 41110 Town Manager	495,579.00	-	495,579.00	532,166.38	-	(36,587.38)	107.38
GenGov*Education Reimbursement	6,000.00	-	6,000.00	5,835.98	-	164.02	97.30
GenGov*Contractual Services	2,036.00	-	2,036.00	(27.51)	-	2,063.51	(1.40)
GenGov*Copy & Printing Serv	12,000.00	-	12,000.00	12,306.62	-	(306.62)	102.60
GenGov*Postage	22,000.00	-	22,000.00	27,077.98	-	(5,077.98)	123.10
GenGov*Telephone Service	67,230.00	-	67,230.00	60,410.07	-	6,819.93	89.90
GenGov*Conferences & Education	17,450.00	-	17,450.00	14,230.00	-	3,220.00	81.55
Total 41120 General Government	126,716.00	-	126,716.00	119,833.14	-	6,882.86	94.57
BOSCS*Part Time	5,000.00	-	5,000.00	4,952.54	-	47.46	99.10
BOSCS*1ST Selectman Stipend	10,000.00	-	10,000.00	9,999.96	-	0.04	100.00
BOSCS*Advertising	3,500.00	-	3,500.00	537.48	-	2,962.52	15.40
BOSCS*Special Activities	9,500.00	-	9,500.00	6,404.04	-	3,095.96	67.40
BOSCS*Copy & Printing Services	375.00	-	375.00	321.85	-	53.15	85.80
BOSCS*Public Agency Support	64,757.00	272,000.00	336,757.00	265,019.00	18,648.97	53,089.03	84.20
BOSCS*Dues & Subscriptions	38,295.00	-	38,295.00	38,295.00	-	-	100.00
Total 41210 BOS - Community Service	131,427.00	272,000.00	403,427.00	325,529.87	18,648.97	59,248.16	85.30
BOF*Part Time	2,500.00	-	2,500.00	1,335.10	-	1,164.90	53.40
BOF*Contractual Services	41,020.00	-	41,020.00	49,595.00	-	(8,575.00)	120.90
BOF*Advertising	3,500.00	-	3,500.00	3,061.92	-	438.08	87.50
BOF*Copy & Printing Services	725.00	-	725.00	398.06	-	326.94	54.90
BOF*Office Supplies	300.00	-	300.00	-	-	300.00	-
BOF*Dues & Subscriptions	250.00	-	250.00	250.00	-	-	100.00
Total 41230 Board of Finance	48,295.00	-	48,295.00	54,640.08	-	(6,345.08)	113.10

Town of Simsbury
General Fund Expenditure Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
LUse*Part Time	10,200.00	-	10,200.00	5,198.08	-	5,001.92	51.00
LUse*Contractual Services	-	-	-	4,635.00	-	(4,635.00)	100.00
LUse*Advertising	6,000.00	-	6,000.00	7,725.73	-	(1,725.73)	128.80
LUse*Copy & Printing Services	500.00	-	500.00	227.50	-	272.50	45.50
LUse*Office Supplies	1,000.00	-	1,000.00	50.00	-	950.00	5.00
LUse*Conferences & Education	1,500.00	-	1,500.00	942.00	-	558.00	62.80
LUse*Dues & Subscriptions	-	-	-	65.00	-	(65.00)	100.00
Total 41312 Land Use Commission	19,200.00	-	19,200.00	18,843.31	-	356.69	98.10
EcoDev*Contractual Services	-	-	-	13,500.00	-	(13,500.00)	100.00
EcoDev*Special Activities	500.00	-	500.00	-	-	500.00	-
EcoDev*Public Agency Support	50,000.00	-	50,000.00	50,000.00	-	-	100.00
EcoDev*Conferences & Education	150.00	-	150.00	-	-	150.00	-
Total 41317 Economic Development Co	50,650.00	-	50,650.00	63,500.00	-	(12,850.00)	125.40
PubBuilComm*Part Time	2,000.00	-	2,000.00	1,318.99	-	681.01	65.90
Total 41320 Public Building Commiss	2,000.00	-	2,000.00	1,318.99	-	681.01	65.90
Beaut*Agricultural Supplies	4,700.00	-	4,700.00	2,132.53	-	2,567.47	45.40
Beaut*Facilities Maintenance	300.00	-	300.00	25.99	-	274.01	8.70
Beaut*Water Charges	1,000.00	-	1,000.00	1,307.65	-	(307.65)	130.80
Total 41411 Beautification Committe	6,000.00	-	6,000.00	3,466.17	-	2,533.83	57.80
Special Activities	1,500.00	-	1,500.00	665.98	-	834.02	44.40
Program Supplies	-	-	-	-	200.00	(200.00)	100.00
Total 41413 Aging & Disability Comm	1,500.00	-	1,500.00	665.98	200.00	634.02	57.70
Conferences & Education	750.00	-	750.00	74.00	-	676.00	9.90
Total 41414 Police Commission	750.00	-	750.00	74.00	-	676.00	9.90
Elect*Part Time	40,390.00	-	40,390.00	42,728.65	-	(2,338.65)	105.80
Elect*Registrars	64,352.00	-	64,352.00	66,277.22	-	(1,925.22)	103.00
Elect*Advertising	900.00	-	900.00	443.55	-	456.45	49.30
Elect*Copy & Printing Services	21,750.00	-	21,750.00	13,786.61	-	7,963.39	63.40
Elect*Office Supplies	1,900.00	-	1,900.00	1,624.24	-	275.76	85.50
Elect*Program Supplies	4,448.00	-	4,448.00	5,125.92	-	(677.92)	115.20
Elect*Equipment Maintenance	19,825.00	-	19,825.00	13,174.86	-	6,650.14	66.50
Elect*Conferences & Education	1,560.00	-	1,560.00	645.00	-	915.00	41.30
Elect*Travel	250.00	-	250.00	15.79	-	234.21	6.30

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Elect*Dues & Subscriptions	160.00	-	160.00	160.00	-	-	100.00
Elect*COVID 19	1,500.00	-	1,500.00	-	-	1,500.00	-
Total 41500 Election Administration	157,035.00	-	157,035.00	143,981.84	-	13,053.16	91.70
Fin*Full-Time	415,464.00	-	415,464.00	492,186.02	-	(76,722.02)	118.50
Fin*Part Time	9,700.00	12,500.00	22,200.00	5,707.20	-	16,492.80	25.70
Fin*Overtime	1,750.00	-	1,750.00	5,410.98	-	(3,660.98)	309.20
Fin*Bank Fees	350.00	-	350.00	4,766.23	-	(4,416.23)	1,361.80
Fin*Office Supplies	4,500.00	-	4,500.00	5,428.72	-	(928.72)	120.60
Fin*Conferences & Education	2,600.00	-	2,600.00	963.24	-	1,636.76	37.00
Fin*Dues & Subscriptions	1,350.00	-	1,350.00	829.95	-	520.05	61.50
Fin*Computer Software	27,475.00	-	27,475.00	27,475.08	-	(0.08)	100.00
Total 41611 Finance Department	463,189.00	12,500.00	475,689.00	542,767.42	-	(67,078.42)	114.10
Tax*Full-Time	102,570.00	-	102,570.00	119,467.90	-	(16,897.90)	116.50
Tax*Part Time	43,011.00	-	43,011.00	63,490.62	-	(20,479.62)	147.60
Tax*Seasonal	5,619.00	-	5,619.00	4,874.50	-	744.50	86.80
Tax*Contractual Services	26,200.00	-	26,200.00	17,779.47	-	8,420.53	67.90
Tax*Advertising	575.00	-	575.00	330.54	-	244.46	57.50
Tax*Copy & Printing Services	750.00	-	750.00	742.43	-	7.57	99.00
Tax*Bank Fees	6,900.00	-	6,900.00	6,333.65	-	566.35	91.80
Tax*Office Supplies	1,000.00	-	1,000.00	748.31	-	251.69	74.80
Tax*Conferences & Education	2,000.00	-	2,000.00	1,300.71	-	699.29	65.00
Tax*Dues & Subscriptions	1,460.00	-	1,460.00	1,295.90	-	164.10	88.80
Tax*Computer Software	9,411.00	-	9,411.00	9,410.10	-	0.90	100.00
Total 41612 Tax Department	199,496.00	-	199,496.00	225,774.13	-	(26,278.13)	113.20
Assess*Full-Time	293,882.00	-	293,882.00	363,394.00	-	(69,512.00)	123.70
Assess*Part Time	800.00	-	800.00	13,226.70	-	(12,426.70)	1,653.30
Assess*Overtime	-	-	-	14,819.33	-	(14,819.33)	100.00
Assess*Contractual Services	50,000.00	-	50,000.00	510.00	-	49,490.00	1.00
Assess*Advertising	30.00	-	30.00	32.16	-	(2.16)	107.20
Assess*Copy & Printing Serv	5,704.00	-	5,704.00	3,495.78	-	2,208.22	61.30
Assess*Office Supplies	700.00	-	700.00	887.74	-	(187.74)	126.80
Assess*Equipment Maintenance	375.00	-	375.00	-	-	375.00	-
Vehicle Maintenance	-	-	-	218.32	-	(218.32)	100.00
Gasoline	-	-	-	506.35	-	(506.35)	100.00
Assess*Conferences & Education	4,045.00	-	4,045.00	2,368.37	-	1,676.63	58.60
Assess*Travel	150.00	-	150.00	478.09	-	(328.09)	318.70

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Assess*Dues & Subscriptions	3,069.00	-	3,069.00	500.00	-	2,569.00	16.30
Assess*Computer Software	23,164.00	-	23,164.00	22,163.95	-	1,000.05	95.70
Total 41613 Assessor's Office	381,919.00	-	381,919.00	422,600.79	-	(40,681.79)	110.70
IT*Full-Time	312,807.00	-	312,807.00	317,313.80	-	(4,506.80)	101.40
IT*Overtime	1,200.00	-	1,200.00	-	-	1,200.00	-
IT*Contractual Services	126,319.00	-	126,319.00	107,022.01	-	19,296.99	84.70
IT*Office Supplies	-	-	-	243.90	-	(243.90)	100.00
IT*Tech & Program Supplies	3,000.00	-	3,000.00	2,973.75	-	26.25	99.10
IT*Conferences & Education	2,000.00	-	2,000.00	853.00	-	1,147.00	42.70
IT*Travel	700.00	-	700.00	392.57	-	307.43	56.10
IT*Dues & Subscriptions	870.00	-	870.00	458.52	-	411.48	52.70
IT*Technical & Program Equip	28,500.00	-	28,500.00	24,911.85	-	3,588.15	87.40
IT*Computer Software	18,982.00	-	18,982.00	3,320.31	-	15,661.69	17.50
Total 41614 Information Technology	494,378.00	-	494,378.00	457,489.71	-	36,888.29	92.50
Leg*Legal Fees	111,000.00	-	111,000.00	137,448.42	-	(26,448.42)	123.80
Leg*Labor Relations	40,000.00	-	40,000.00	68,486.70	-	(28,486.70)	171.20
Total 41700 Legal Services	151,000.00	-	151,000.00	205,935.12	-	(54,935.12)	136.40
TClrk*Full-Time	210,565.00	-	210,565.00	266,503.59	-	(55,938.59)	126.60
TClrk*Part Time	-	-	-	3,817.10	-	(3,817.10)	100.00
TClrk*Overtime	900.00	-	900.00	70.90	-	829.10	7.90
TClrk*Contractual Services	6,960.00	-	6,960.00	5,777.85	-	1,182.15	83.00
TClrk*Advertising	270.00	-	270.00	245.89	-	24.11	91.10
TClrk*Copy & Printing Services	4,800.00	-	4,800.00	1,145.91	-	3,654.09	23.90
TClrk*Bank Fees	1,140.00	-	1,140.00	712.18	-	427.82	62.50
TClrk*Office Supplies	6,230.00	-	6,230.00	7,897.99	-	(1,667.99)	126.80
TClrk*Conferences & Education	3,470.00	-	3,470.00	2,204.86	-	1,265.14	63.50
TClrk*Travel	355.00	-	355.00	199.52	-	155.48	56.20
TClrk*Dues & Subscriptions	535.00	-	535.00	670.00	20.00	(155.00)	129.00
TClrk*Computer Software	14,820.00	-	14,820.00	14,700.00	-	120.00	99.20
Total 41720 Town Clerk	250,045.00	-	250,045.00	303,945.79	20.00	(53,920.79)	121.60
Prob*Public Agency Support	9,548.00	-	9,548.00	9,548.00	-	-	100.00
Total 41740 Regional Probate Court	9,548.00	-	9,548.00	9,548.00	-	-	100.00
Pol*Full-Time	4,320,419.00	-	4,320,419.00	4,169,846.03	-	150,572.97	96.50
Pol*Part Time	25,435.00	-	25,435.00	30,940.54	-	(5,505.54)	121.60

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Pol*Overtime	275,000.00	-	275,000.00	384,836.66	-	(109,836.66)	139.90
Pol*Overtime Training	52,755.00	-	52,755.00	75,181.03	-	(22,426.03)	142.50
Pol*Seasonal	69,300.00	-	69,300.00	59,660.64	-	9,639.36	86.10
Pol*Holiday Pay	194,689.00	-	194,689.00	131,718.86	-	62,970.14	67.70
Pol*Uniform Allowance	46,500.00	-	46,500.00	47,196.28	-	(696.28)	101.50
Pol*Education Reimbursement	12,000.00	-	12,000.00	8,050.00	-	3,950.00	67.10
Pol*Contractual Services	78,470.00	-	78,470.00	62,899.33	-	15,570.67	80.20
Pol*Investigations	3,152.00	-	3,152.00	2,536.46	-	615.54	80.50
Pol*Copy & Printing Services	1,000.00	-	1,000.00	711.00	-	289.00	71.10
Pol*Postage	-	-	-	16.25	-	(16.25)	100.00
Pol*Office Supplies	5,520.00	-	5,520.00	4,718.12	-	801.88	85.50
Pol*Tech & Program Supplies	36,220.00	-	36,220.00	37,230.83	-	(1,010.83)	102.80
Pol*Medical Supplies	6,300.00	-	6,300.00	9,112.46	-	(2,812.46)	144.60
Pol*Chemical & Lab Suppies	328.00	-	328.00	-	-	328.00	-
Pol*Clothes & Safety Supplies	48,289.00	-	48,289.00	46,057.00	-	2,232.00	95.38
Pol*Equipment Maintenance	11,550.00	-	11,550.00	10,525.31	-	1,024.69	91.10
Pol*Vehicle Maintenance	20,585.00	-	20,585.00	3,212.70	-	17,372.30	15.60
Pol*Gasoline	78,600.00	-	78,600.00	98,889.28	-	(20,289.28)	125.80
Pol*Telephone Service	11,300.00	-	11,300.00	10,166.62	-	1,133.38	90.00
Pol*Conferences & Education	31,550.00	-	31,550.00	26,466.91	200.00	4,883.09	84.50
Pol*Dues & Subscriptions	4,610.00	-	4,610.00	4,717.53	-	(107.53)	102.30
Pol*Computer Software	5,562.00	-	5,562.00	5,624.91	-	(62.91)	101.10
Pol*CNR - Police Vehicles	203,753.00	-	203,753.00	203,753.00	-	-	100.00
Total 42110 Police Department	5,542,887.00	-	5,542,887.00	5,434,067.75	200.00	108,619.25	98.04
Disp*Full-Time	522,122.00	-	522,122.00	478,799.74	-	43,322.26	91.70
Disp*Overtime	43,117.00	-	43,117.00	45,717.72	-	(2,600.72)	106.00
Disp*Overtime Training	2,000.00	-	2,000.00	3,919.43	-	(1,919.43)	196.00
Disp*Holiday Pay	12,070.00	-	12,070.00	7,813.95	-	4,256.05	64.70
Disp*Contractual Services	2,891.00	-	2,891.00	1,549.00	-	1,342.00	53.60
Disp*Office Supplies	640.00	-	640.00	631.07	-	8.93	98.60
Disp*Tech & Program Supplies	1,000.00	-	1,000.00	199.98	-	800.02	20.00
Disp*Clothes & Safety Supplies	1,500.00	-	1,500.00	1,526.00	-	(26.00)	101.70
Disp*Equipment Maintenance	2,800.00	-	2,800.00	801.52	-	1,998.48	28.60
Disp*Conferences & Education	4,070.00	-	4,070.00	3,003.95	-	1,066.05	73.80
Total 42115 Dispatch	592,210.00	-	592,210.00	543,962.36	-	48,247.64	91.90
Anim*Full-Time	63,652.00	-	63,652.00	41,607.31	-	22,044.69	65.40
Anim*Overtime	1,440.00	-	1,440.00	75.39	-	1,364.61	5.20

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Professional Services	-	-	-	970.00	-	(970.00)	100.00
Anim*Advertising	200.00	-	200.00	-	-	200.00	-
Anim*Copy & Printing Services	500.00	-	500.00	1,004.15	-	(504.15)	200.80
Anim*Office Supplies	50.00	-	50.00	-	-	50.00	-
Anim*Tech & Program Supplies	725.00	-	725.00	138.00	-	587.00	19.00
Anim*Parts Supplies	600.00	-	600.00	-	-	600.00	-
Anim*Clothes & Safety Supplies	400.00	-	400.00	3,018.45	-	(2,618.45)	754.60
Anim*Vehicle Maintenance	1,500.00	-	1,500.00	85.00	-	1,415.00	5.70
Anim*Fees Paid to State	6,000.00	-	6,000.00	6,324.00	-	(324.00)	105.40
Anim*Conferences & Education	100.00	-	100.00	185.23	-	(85.23)	185.20
Anim*Dues & Subscriptions	50.00	-	50.00	-	-	50.00	-
Total 42120 Animal Control	75,217.00	-	75,217.00	53,407.53	-	21,809.47	71.00
CivPrp*Tech & Program Supplies	16,800.00	-	16,800.00	5,330.06	-	11,469.94	31.70
CNR-Radio Infrastructure	10,000.00	-	10,000.00	10,000.00	-	-	100.00
Total 42200 Emergency Management	26,800.00	-	26,800.00	15,330.06	-	11,469.94	57.20
Plan*Full-Time	352,410.00	-	352,410.00	346,999.89	-	5,410.11	98.50
Plan*Part Time	10,060.00	-	10,060.00	5,948.64	-	4,111.36	59.10
Plan*Overtime	-	-	-	186.63	-	(186.63)	100.00
Plan*Contractual Services	-	-	-	3,630.00	-	(3,630.00)	100.00
Plan*Advertising	200.00	-	200.00	-	-	200.00	-
Plan*Copy & Printing Services	500.00	-	500.00	17.75	-	482.25	3.60
Plan*Office Supplies	1,000.00	-	1,000.00	626.72	-	373.28	62.70
Plan*Tech & Program Supplies	200.00	-	200.00	-	-	200.00	-
Plan*Vehicle Maintenance	400.00	-	400.00	-	-	400.00	-
Plan*Gasoline	400.00	-	400.00	574.94	-	(174.94)	143.70
Plan*Conferences & Education	6,000.00	-	6,000.00	2,388.00	-	3,612.00	39.80
Plan*Dues & Subscriptions	5,500.00	-	5,500.00	3,336.49	-	2,163.51	60.70
Total 43120 Planning Department	376,670.00	-	376,670.00	363,709.06	-	12,960.94	96.60
Bld*Full-Time	259,359.00	-	259,359.00	254,241.31	-	5,117.69	98.00
Bld*Part Time	28,260.00	-	28,260.00	36,041.42	-	(7,781.42)	127.50
Bld*Contractual Services	2,000.00	-	2,000.00	-	-	2,000.00	-
Bld*Advertising	150.00	-	150.00	77.92	-	72.08	51.90
Bld*Copy & Printing Services	200.00	-	200.00	18.38	-	181.62	9.20
Bld*Bank Fees	360.00	-	360.00	-	-	360.00	-
Bld*Office Supplies	1,200.00	-	1,200.00	1,232.67	-	(32.67)	102.70
Bld*Tech & Program Supplies	100.00	-	100.00	-	-	100.00	-

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Bld*Vehicle Maintenance	500.00	-	500.00	1,181.69	-	(681.69)	236.30
Bld*Gasoline	1,500.00	-	1,500.00	1,418.80	-	81.20	94.60
Bld*Conferences & Education	2,500.00	-	2,500.00	760.00	-	1,740.00	30.40
Travel	-	-	-	270.48	-	(270.48)	100.00
Bld*Dues & Subscriptions	1,000.00	-	1,000.00	90.31	-	909.69	9.00
Bld*Computer Software	9,275.00	-	9,275.00	8,532.00	-	743.00	92.00
Total 43130 Building Department	306,404.00	-	306,404.00	303,864.98	-	2,539.02	99.20
Eng*Full-Time	198,304.00	-	198,304.00	260,472.52	-	(62,168.52)	131.40
Eng*Part Time	42,637.00	-	42,637.00	5,591.18	-	37,045.82	13.10
Eng*Consultant	54,000.00	-	54,000.00	40,895.05	-	13,104.95	75.70
Eng*Advertising	500.00	-	500.00	380.09	-	119.91	76.00
Eng*Copy & Printing Services	100.00	-	100.00	263.14	-	(163.14)	263.10
Eng*Office Supplies	800.00	-	800.00	176.36	-	623.64	22.00
Eng*Tech & Program Supplies	1,200.00	-	1,200.00	262.62	-	937.38	21.90
Eng*Parts Supplies	200.00	-	200.00	-	-	200.00	-
Eng*Equipment Maintenance	500.00	-	500.00	-	-	500.00	-
Eng*Vehicle Maintenance	600.00	-	600.00	-	-	600.00	-
Eng*Gasoline	618.00	-	618.00	427.54	-	190.46	69.20
Eng*Conferences & Education	2,750.00	-	2,750.00	1,290.00	-	1,460.00	46.90
Eng*Dues & Subscriptions	1,470.00	-	1,470.00	285.00	-	1,185.00	19.40
Eng*Computer Software	3,800.00	-	3,800.00	4,750.42	-	(950.42)	125.00
Total 43200 Engineering	307,479.00	-	307,479.00	314,793.92	-	(7,314.92)	102.40
PubW*Full-Time	285,786.00	-	285,786.00	338,533.00	-	(52,747.00)	118.50
PubW*Overtime	2,275.00	-	2,275.00	511.48	-	1,763.52	22.50
Seasonal	5,500.00	-	5,500.00	-	-	5,500.00	-
PubW*Consultant	-	-	-	(5,400.00)	-	5,400.00	100.00
PubW*Contractual Services	32,150.00	-	32,150.00	34,875.53	-	(2,725.53)	108.50
PubW*Advertising	300.00	-	300.00	-	-	300.00	-
PubW*Office Supplies	1,800.00	-	1,800.00	1,894.78	-	(94.78)	105.30
PubW*Tech & Program Supplies	1,600.00	-	1,600.00	7,255.64	-	(5,655.64)	453.50
PubW*Conferences & Education	3,870.00	-	3,870.00	2,903.03	-	966.97	75.00
PubW*Dues & Subscriptions	1,445.00	-	1,445.00	2,155.00	-	(710.00)	149.10
Total 44100 Public Works Administra	334,726.00	-	334,726.00	382,728.46	-	(48,002.46)	114.30
Maint*Full-Time	475,907.00	-	475,907.00	432,403.10	-	43,503.90	90.90
Maint*Part Time	13,921.00	-	13,921.00	17,184.39	-	(3,263.39)	123.40
Maint*Overtime	20,792.00	-	20,792.00	29,231.38	-	(8,439.38)	140.60

**Town of Simsbury
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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Maint*Seasonal	6,320.00	-	6,320.00	12,615.00	-	(6,295.00)	199.60
Maint*Laundry Service	-	-	-	2,585.00	-	(2,585.00)	100.00
Maint*Tech & Program Supplies	2,000.00	-	2,000.00	665.84	-	1,334.16	33.30
Maint*Building Supplies	735.00	-	735.00	1,778.43	-	(1,043.43)	242.00
Clothes & Safety Supplies	4,865.00	-	4,865.00	1,040.75	-	3,824.25	21.40
Maint*Vehicle Maintenance	4,000.00	-	4,000.00	2,824.58	-	1,175.42	70.60
Maint*Gasoline	8,646.00	-	8,646.00	12,313.09	-	(3,667.09)	142.40
Maint*Conferences & Education	450.00	-	450.00	1,126.18	-	(676.18)	250.30
Total 44210 Buildings & Maintenance	537,636.00	-	537,636.00	513,767.74	-	23,868.26	95.60
TwOff*Contractual Services	5,650.00	-	5,650.00	2,159.48	-	3,490.52	38.20
TwOff*Building Supplies	4,017.00	-	4,017.00	6,170.47	-	(2,153.47)	153.60
TwOff*Cleaning Supplies	5,807.00	-	5,807.00	2,283.13	-	3,523.87	39.30
TwOff*Equipment Maintenance	20,790.00	-	20,790.00	31,614.38	-	(10,824.38)	152.06
TwOff*Facilities Maintenance	5,050.00	-	5,050.00	8,298.03	-	(3,248.03)	164.30
TwOff*Water Charges	3,000.00	-	3,000.00	3,033.10	-	(33.10)	101.10
TwOff*Sewer Use Fees	1,550.00	-	1,550.00	1,358.88	-	191.12	87.70
TwOff*Natural Gas/Propane	19,300.00	-	19,300.00	26,921.07	-	(7,621.07)	139.50
TwOff*Electric	80,438.00	-	80,438.00	83,979.82	-	(3,541.82)	104.40
TwOff*Diesel Fuel	520.00	-	520.00	-	-	520.00	-
TwOff*Building Improvements	4,500.00	-	4,500.00	76.74	-	4,423.26	1.70
TwOff*Techn & Progr Equip	550.00	-	550.00	-	-	550.00	-
Total 44220 Town Office Buildings	151,172.00	-	151,172.00	165,895.10	-	(14,723.10)	109.74
Eno*Contractual Services	-	-	-	799.99	-	(799.99)	100.00
Eno*Building Supplies	4,725.00	-	4,725.00	6,845.90	-	(2,120.90)	144.90
Eno*Cleaning Supplies	3,150.00	-	3,150.00	3,091.35	-	58.65	98.10
Eno*Equipment Maintenance	17,325.00	-	17,325.00	21,632.14	-	(4,307.14)	124.86
Eno*Facilities Maintenance	4,200.00	-	4,200.00	11,136.05	-	(6,936.05)	265.10
Eno*Water Charges	2,000.00	-	2,000.00	2,367.60	-	(367.60)	118.40
Eno*Sewer Use Fees	675.00	-	675.00	360.00	-	315.00	53.30
Eno*Natural Gas/Propane	18,034.00	-	18,034.00	24,938.56	-	(6,904.56)	138.30
Eno*Electric	21,000.00	-	21,000.00	24,832.05	-	(3,832.05)	118.20
Eno*Building Improvements	3,500.00	-	3,500.00	1,070.79	-	2,429.21	30.60
Total 44230 Eno Memorial Hall	74,609.00	-	74,609.00	97,074.43	-	(22,465.43)	130.11
MscBuil*Building Supplies	945.00	-	945.00	402.20	-	542.80	42.60
MscBuil*Equipment Maintenance	2,310.00	-	2,310.00	3,325.05	-	(1,015.05)	143.90
MscBuil*Facilities Maintenance	12,200.00	-	12,200.00	12,215.13	-	(15.13)	100.10

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
MscBuil*Water Charges	2,200.00	-	2,200.00	2,498.42	-	(298.42)	113.60
MscBuil*Electric	8,500.00	-	8,500.00	8,520.80	-	(20.80)	100.20
MscBuil*Heating Oil	2,655.00	-	2,655.00	3,368.22	-	(713.22)	126.90
CNR-Community Farm	5,000.00	-	5,000.00	5,196.26	-	(196.26)	103.90
Total 44250 Other Buildings	33,810.00	-	33,810.00	35,526.08	-	(1,716.08)	105.10
HLE*Full-Time	1,448,742.00	-	1,448,742.00	1,455,706.12	-	(6,964.12)	100.50
HLE*Overtime	151,900.00	-	151,900.00	107,294.78	-	44,605.22	70.60
HLE*Seasonal	29,870.00	-	29,870.00	7,660.50	-	22,209.50	25.60
HLE*Equipment Rentals	1,500.00	-	1,500.00	300.00	-	1,200.00	20.00
HLE*Laundry Service	10,000.00	-	10,000.00	10,590.65	-	(590.65)	105.90
HLE*Tech & Program Supplies	10,000.00	-	10,000.00	1,628.96	-	8,371.04	16.30
HLE*Parts Supplies	127,000.00	-	127,000.00	125,106.86	781.66	1,111.48	99.10
HLE*Clothes & Safety Supplies	16,250.00	-	16,250.00	16,831.27	-	(581.27)	103.60
HLE*Oil & Lubricants	8,400.00	-	8,400.00	8,692.18	-	(292.18)	103.50
HLE*Equipment Maintenance	16,000.00	-	16,000.00	15,399.76	-	600.24	96.20
HLE*Vehicle Maintenance	14,300.00	-	14,300.00	15,987.00	-	(1,687.00)	111.80
HLE*Natural Gas/Propane	5,000.00	-	5,000.00	4,951.00	-	49.00	99.00
HLE*Gasoline	32,750.00	-	32,750.00	35,850.34	-	(3,100.34)	109.50
HLE*Diesel Fuel	67,275.00	-	67,275.00	66,489.15	-	785.85	98.80
HLE*Conferences & Education	4,550.00	-	4,550.00	2,368.23	-	2,181.77	52.00
HLE*Dues & Subscriptions	1,875.00	-	1,875.00	2,990.00	-	(1,115.00)	159.50
HLE*Trucks	-	-	-	648.88	-	(648.88)	100.00
HLE*CNR-Plow Truck	210,000.00	-	210,000.00	210,000.00	-	-	100.00
Total 44310 Highway - Labor & Equip	2,155,412.00	-	2,155,412.00	2,088,495.68	781.66	66,134.66	96.90
HFP*Contractual Services	75,500.00	-	75,500.00	55,612.86	-	19,887.14	73.70
HFP*Tree Service	57,000.00	-	57,000.00	69,122.50	-	(12,122.50)	121.30
HFP*Office Supplies	-	-	-	2,949.00	-	(2,949.00)	100.00
HFP*Building Supplies	4,200.00	-	4,200.00	3,348.08	-	851.92	79.70
HFP*Cleaning Supplies	1,750.00	-	1,750.00	1,417.31	-	332.69	81.00
HFP*Agricultural Supplies	4,000.00	-	4,000.00	4,199.24	-	(199.24)	105.00
HFP*Traffic Control Supplies	-	-	-	7,733.66	-	(7,733.66)	100.00
HFP*Road & Drainage Supplies	152,500.00	-	152,500.00	161,697.54	-	(9,197.54)	106.00
HFP*Parts Supplies	-	-	-	4,050.43	-	(4,050.43)	100.00
HFP*Miscellaneous Supplies	2,850.00	-	2,850.00	577.73	-	2,272.27	20.30
HFP*Equipment Maintenance	5,000.00	-	5,000.00	10,582.69	-	(5,582.69)	211.65
HFP*Facilities Maintenance	15,300.00	16,312.26	31,612.26	32,136.39	-	(524.13)	101.70
HFP*Water Charges	7,500.00	-	7,500.00	7,312.96	-	187.04	97.50

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
HFP*Sewer Use Fees	1,800.00	-	1,800.00	1,582.08	-	217.92	87.90
HFP*Natural Gas/Propane	17,300.00	-	17,300.00	23,044.86	-	(5,744.86)	133.20
HFP*Electric	19,500.00	-	19,500.00	19,774.53	-	(274.53)	101.40
HFP*Street Lights	42,025.00	-	42,025.00	40,961.07	-	1,063.93	97.50
HFP*Building Improvements	14,800.00	-	14,800.00	20,329.67	-	(5,529.67)	137.40
HFP*Roads & Drainage	274,440.00	-	274,440.00	277,421.26	-	(2,981.26)	101.10
HFP*Sidewalks	2,500.00	-	2,500.00	6,175.00	-	(3,675.00)	247.00
HFP*Road Improvements	120,000.00	-	120,000.00	115,827.92	-	4,172.08	96.50
HFP*Road Improvements	200,000.00	-	200,000.00	200,000.00	-	-	100.00
Total 44320 Highway - Facilities &	1,017,965.00	16,312.26	1,034,277.26	1,065,856.78	-	(31,579.52)	103.05
Land*Contractual Services	42,000.00	-	42,000.00	43,959.54	-	(1,959.54)	104.70
Land*Facilities Maintenance	8,500.00	-	8,500.00	11,603.30	-	(3,103.30)	136.50
Land*Public Agency Support	2,500.00	-	2,500.00	800.00	-	1,700.00	32.00
CNR Materials Recycling	25,000.00	-	25,000.00	25,000.00	-	-	100.00
Total 44500 Transfer Station	78,000.00	-	78,000.00	81,362.84	-	(3,362.84)	104.30
Health*Contractual Services	183,870.00	100,056.00	283,926.00	283,926.00	-	-	100.00
Total 45100 Health	183,870.00	100,056.00	283,926.00	283,926.00	-	-	100.00
SocSv*Full-Time	307,070.00	-	307,070.00	326,364.91	-	(19,294.91)	106.30
SocSv*Part Time	25,796.00	8,000.00	33,796.00	34,657.13	-	(861.13)	102.50
SocSv*Contractual Services	5,620.00	-	5,620.00	5,346.59	-	273.41	95.10
SocSv*Copy & Printing Services	500.00	-	500.00	75.00	-	425.00	15.00
SocSv*Office Supplies	1,690.00	-	1,690.00	4,792.44	-	(3,102.44)	283.60
SocSv*Tech & Program Supplies	250.00	-	250.00	197.08	-	52.92	78.80
SocSv*Public Agency Support	48,650.00	-	48,650.00	48,761.00	-	(111.00)	100.20
SocSv*Conferences & Education	8,230.00	-	8,230.00	2,643.17	-	5,586.83	32.10
SocSv*Dues & Subscriptions	1,540.00	-	1,540.00	1,108.50	-	431.50	72.00
Computer Software	1,320.00	-	1,320.00	1,839.00	-	(519.00)	139.30
Total 45210 Social Services Adminis	400,666.00	8,000.00	408,666.00	425,784.82	-	(17,118.82)	104.20
SecCtr*Full-Time	136,147.00	-	136,147.00	157,028.52	-	(20,881.52)	115.30
SecCtr*Part Time	16,380.00	-	16,380.00	6,391.37	-	9,988.63	39.00
SecCtr*Contractual Services	2,600.00	-	2,600.00	3,962.50	-	(1,362.50)	152.40
SecCtr*Copy & Printing Serv	1,000.00	-	1,000.00	295.13	-	704.87	29.50
SecCtr*Office Supplies	600.00	-	600.00	404.48	-	195.52	67.40
SecCtr*Tech & Program Supplies	2,330.00	-	2,330.00	2,076.71	-	253.29	89.10
SecCtr*Equipment Maintenance	1,630.00	-	1,630.00	716.35	-	913.65	43.90

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Total 45222 Senior Center	160,687.00	-	160,687.00	170,875.06	-	(10,188.06)	106.30
Transp*Contractual Services	167,870.00	-	167,870.00	171,561.86	-	(3,691.86)	102.20
Total 45230 Senior Transportation	167,870.00	-	167,870.00	171,561.86	-	(3,691.86)	102.20
Part Time	-	10,000.00	10,000.00	-	-	10,000.00	-
RecAdm*Split Time	55,835.00	-	55,835.00	63,632.14	-	(7,797.14)	114.00
RecAdm*Advertising	440.00	-	440.00	-	-	440.00	-
RecAdm*Special Activities	5,000.00	7,500.00	12,500.00	16,179.33	-	(3,679.33)	129.40
RecAdm*Copy & Printing Serv	620.00	-	620.00	-	-	620.00	-
RecAdm*Office Supplies	650.00	-	650.00	1,061.90	-	(411.90)	163.40
RecAdm*Equipment Maintenance	1,500.00	-	1,500.00	1,336.13	-	163.87	89.10
RecAdm*Dues & Subscriptions	515.00	-	515.00	450.00	-	65.00	87.40
Total 46110 Recreation Administrati	64,560.00	17,500.00	82,060.00	82,659.50	-	(599.50)	100.70
PrkMnt*Full-Time	735,588.00	-	735,588.00	777,121.61	-	(41,533.61)	105.60
PrkMnt*Overtime	27,000.00	-	27,000.00	21,641.09	-	5,358.91	80.20
PrkMnt*Seasonal	32,186.00	-	32,186.00	12,116.00	-	20,070.00	37.60
PrkMnt*Equipment Rentals	7,294.00	-	7,294.00	4,519.07	-	2,774.93	62.00
PrkMnt*Laundry Service	2,475.00	-	2,475.00	-	-	2,475.00	-
PrkMnt*Tech & Program Supplies	9,100.00	-	9,100.00	1,717.41	-	7,382.59	18.90
PrkMnt*Building Supplies	6,380.00	-	6,380.00	2,549.05	-	3,830.95	40.00
PrkMnt*Cleaning Supplies	2,536.00	-	2,536.00	1,262.71	-	1,273.29	49.80
PrkMnt*Agricultural Supplies	19,140.00	-	19,140.00	14,963.17	-	4,176.83	78.20
PrkMnt*Road & Drainage Suppl	4,160.00	-	4,160.00	2,871.36	-	1,288.64	69.00
PrkMnt*Parts Supplies	15,840.00	-	15,840.00	13,776.74	-	2,063.26	86.97
PrkMnt*Clothes & Safety Suppl	3,775.00	-	3,775.00	4,473.33	-	(698.33)	118.50
PrkMnt*Oil & Lubricants	1,210.00	-	1,210.00	974.47	-	235.53	80.50
PrkMnt*Equipment Maintenance	8,400.00	-	8,400.00	1,655.31	-	6,744.69	19.71
PrkMnt*Vehicle Maintenance	2,625.00	-	2,625.00	714.35	-	1,910.65	27.20
PrkMnt*Facilities Maintenance	68,566.00	-	68,566.00	56,044.99	1,200.00	11,321.01	83.49
PrkMnt*Water Charges	22,000.00	-	22,000.00	24,314.37	-	(2,314.37)	110.50
PrkMnt*Natural Gas/Propane	2,984.00	-	2,984.00	3,826.55	-	(842.55)	128.20
PrkMnt*Electric	13,821.00	-	13,821.00	8,135.23	-	5,685.77	58.90
PrkMnt*Gasoline	17,554.00	-	17,554.00	18,447.42	-	(893.42)	105.10
PrkMnt*Diesel Fuel	11,440.00	-	11,440.00	6,387.61	-	5,052.39	55.80
Conferences & Education	2,500.00	-	2,500.00	2,488.12	-	11.88	99.50
PrkMnt*Dues & Subscriptions	300.00	-	300.00	426.00	-	(126.00)	142.00
Total 46310 Parks & Open Space Main	1,016,874.00	-	1,016,874.00	980,425.96	1,200.00	35,248.04	96.53

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ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ParkFiel*Seasonal	10,728.00	-	10,728.00	11,952.00	-	(1,224.00)	111.40
ParkFiel*Building Supplies	1,650.00	-	1,650.00	303.08	-	1,346.92	18.40
ParkFiel*Agricultural Supplies	6,710.00	-	6,710.00	8,418.20	-	(1,708.20)	125.46
ParkFiel*Parts Supplies	4,730.00	-	4,730.00	7,055.96	-	(2,325.96)	149.20
ParkFiel*Equipment Maintenance	2,940.00	-	2,940.00	1,695.12	-	1,244.88	57.66
ParkFiel*Vehicle Maintenance	1,050.00	-	1,050.00	-	-	1,050.00	-
ParkFiel*Water Charges	7,800.00	-	7,800.00	3,751.83	-	4,048.17	48.10
ParkFiel*Gasoline	852.00	-	852.00	1,200.00	-	(348.00)	140.80
ParkFiel*Diesel Fuel	754.00	-	754.00	317.90	-	436.10	42.20
COVID 19	500.00	-	500.00	-	-	500.00	-
Total 46320 Memorial Field	37,714.00	-	37,714.00	34,694.09	-	3,019.91	91.99
ParkPool*Overtime	651.00	-	651.00	26.18	-	624.82	4.00
ParkPool*Seasonal	39,223.00	-	39,223.00	44,524.62	-	(5,301.62)	113.50
ParkPool*Office Supplies	500.00	-	500.00	-	-	500.00	-
ParkPool*Tech & Prog Supplies	500.00	-	500.00	-	-	500.00	-
ParkPool*Building Supplies	2,750.00	-	2,750.00	304.47	-	2,445.53	11.10
ParkPool*Cleaning Supplies	1,150.00	-	1,150.00	537.56	-	612.44	46.70
ParkPool*Medical Supplies	350.00	-	350.00	-	-	350.00	-
ParkPool*Chemical & Lab Suppl	3,608.00	-	3,608.00	3,994.17	-	(386.17)	110.70
ParkPool*Parts Supplies	1,650.00	-	1,650.00	1,040.24	-	609.76	63.00
ParkPool*Equipment Maintenance	2,650.00	-	2,650.00	550.00	-	2,100.00	20.80
ParkPool*Water Charges	13,500.00	-	13,500.00	4,551.96	-	8,948.04	33.70
ParkPool*Sewer Use Fees	8,000.00	-	8,000.00	11,930.33	-	(3,930.33)	149.10
ParkPool*Electric	2,415.00	-	2,415.00	2,206.35	-	208.65	91.40
ParkPool*Refuse Disposal	3,150.00	-	3,150.00	3,309.42	-	(159.42)	105.10
ParkPool*COVID 19	1,000.00	-	1,000.00	-	-	1,000.00	-
Total 46330 Memorial Pool	81,097.00	-	81,097.00	72,975.30	-	8,121.70	90.00
LbAm*Full-Time	405,542.00	-	405,542.00	458,972.18	-	(53,430.18)	113.20
LbAm*Part Time	153,575.00	-	153,575.00	164,546.13	-	(10,971.13)	107.10
LbAm*Overtime	-	-	-	207.52	-	(207.52)	100.00
LbAm*Contractual Services	61,270.00	-	61,270.00	56,306.30	-	4,963.70	91.90
LbAm*Copy & Printing Services	2,900.00	-	2,900.00	-	-	2,900.00	-
LbAm*Bank Fees	500.00	-	500.00	3.98	-	496.02	0.80
LbAm*Office Supplies	3,350.00	-	3,350.00	4,696.63	-	(1,346.63)	140.20
LbAm*Tech & Program Supplies	7,489.00	-	7,489.00	9,652.99	-	(2,163.99)	128.90
LbAm*Innovator's Workshop Supp	2,740.00	-	2,740.00	9,552.64	-	(6,812.64)	348.60

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LbAm*Equipment Maintenance	23,544.00	-	23,544.00	28,874.55	-	(5,330.55)	122.60
LbAm*Conferences & Education	7,000.00	-	7,000.00	8,421.56	-	(1,421.56)	120.30
LbAm*Dues & Subscriptions	1,319.00	-	1,319.00	1,185.00	-	134.00	89.80
LbAm*Computer Software	3,420.00	-	3,420.00	2,080.54	-	1,339.46	60.80
Total 47100 Library Administration	672,649.00	-	672,649.00	744,500.02	-	(71,851.02)	110.70
LbAd*Full-Time	386,446.00	-	386,446.00	354,743.34	-	31,702.66	91.80
LbAd*Part Time	43,120.00	-	43,120.00	65,440.47	-	(22,320.47)	151.80
LbAd*Contractual Services	10,480.00	-	10,480.00	2,311.32	-	8,168.68	22.10
Contractual Svs - Teen	-	-	-	1,031.45	-	(1,031.45)	100.00
Contractual Svs - BRC	-	-	-	2,469.00	-	(2,469.00)	100.00
LbAd*Tech & Program Supplies	3,000.00	-	3,000.00	4,387.01	-	(1,387.01)	146.20
LbAd*Reference Materials	-	-	-	276.90	-	(276.90)	100.00
LbAd*Reference Materials-Adult	22,500.00	-	22,500.00	18,038.12	440.57	4,021.31	82.13
LbAd*Reference Material-Borrow	39,000.00	-	39,000.00	49,762.58	1,161.20	(11,923.78)	130.60
LbAd*Reference Materials-BRC	3,000.00	-	3,000.00	4,600.27	19.20	(1,619.47)	154.00
LbAd*Reference Material -Teen	7,000.00	-	7,000.00	7,350.23	107.00	(457.23)	106.50
LbAd*Management Services	24,000.00	-	24,000.00	14,521.88	-	9,478.12	60.50
LbAd*Downloadables	54,800.00	-	54,800.00	65,049.74	-	(10,249.74)	118.70
Total 47200 Library Adult & Yng Adu	593,346.00	-	593,346.00	589,982.31	1,727.97	1,635.72	99.72
LbCh*Full-Time	212,454.00	-	212,454.00	253,776.63	-	(41,322.63)	119.50
LbCh*Part Time	119,508.00	-	119,508.00	113,764.96	-	5,743.04	95.20
LbCh*Contractual Services	2,000.00	-	2,000.00	1,859.00	-	141.00	93.00
LbCh*Copy & Printing Services	100.00	-	100.00	120.34	-	(20.34)	120.30
LbCh*Tech & Program Supplies	2,000.00	-	2,000.00	2,756.71	-	(756.71)	137.80
LbCh*Reference Materials	44,500.00	-	44,500.00	41,236.90	630.29	2,632.81	94.10
Total 47300 Library Children's Depa	380,562.00	-	380,562.00	413,514.54	630.29	(33,582.83)	108.80
LbBld*Town Custodial Services	2,100.00	-	2,100.00	-	-	2,100.00	-
LbBld*Tech & Program Supplies	300.00	-	300.00	197.90	-	102.10	66.00
LbBld*Building Supplies	6,000.00	-	6,000.00	5,684.53	-	315.47	94.70
LbBld*Cleaning Supplies	4,500.00	-	4,500.00	7,612.55	-	(3,112.55)	169.20
LbBld*Equipment Maintenance	17,900.00	-	17,900.00	19,788.74	-	(1,888.74)	110.55
LbBld*Facilities Maintenance	4,200.00	-	4,200.00	10,741.28	-	(6,541.28)	255.70
LbBld*Water Charges	2,774.00	-	2,774.00	3,033.09	-	(259.09)	109.30
LbBld*Sewer Use Fees	1,506.00	-	1,506.00	588.24	-	917.76	39.10
LbBld*Natural Gas/Propane	31,068.00	-	31,068.00	31,390.17	-	(322.17)	101.00
LbBld*Electric	81,249.00	-	81,249.00	66,701.74	-	14,547.26	82.10

Town of Simsbury
General Fund Expenditure Detail
June 30, 2023

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
LbBld*Town Bldg Heating Oil	500.00	-	500.00	-	-	500.00	-
LbBld*Refuse Disposal	2,430.00	-	2,430.00	2,230.56	-	199.44	91.80
Total 47400 Library Buildings & Gro	154,527.00	-	154,527.00	147,968.80	-	6,558.20	95.76
EmpBen*Major Medical Insurance	3,148,824.00	-	3,148,824.00	2,651,382.46	-	497,441.54	84.20
EmpBen*Life Insurance	41,688.00	-	41,688.00	39,190.56	-	2,497.44	94.00
EmpBen*Disability Insurance	36,000.00	-	36,000.00	34,793.32	-	1,206.68	96.60
EmpBen*Social Security/FICA	1,012,750.00	-	1,012,750.00	1,007,360.31	-	5,389.69	99.50
EmpBen*Pension & OPEB	2,242,289.00	-	2,242,289.00	1,816,332.00	-	425,957.00	81.00
EmpBen*Defined Contribution	240,726.00	-	240,726.00	207,886.57	-	32,839.43	86.40
EmBen*Unemployment Compens	10,000.00	-	10,000.00	16,084.09	-	(6,084.09)	160.80
EmpBen*Consultant	9,500.00	-	9,500.00	8,154.60	-	1,345.40	85.80
Total 48100 Employee Benefits	6,741,777.00	-	6,741,777.00	5,781,183.91	-	960,593.09	85.80
Ins*Worker's Compensation	243,199.00	185,000.00	428,199.00	413,119.90	-	15,079.10	96.50
Ins*Property & Casualty Insur	234,750.00	-	234,750.00	229,518.99	-	5,231.01	97.80
Ins*Insurance Deductible	10,000.00	-	10,000.00	-	-	10,000.00	-
Total 48200 General Liability & Ins	487,949.00	185,000.00	672,949.00	642,638.89	-	30,310.11	95.50
OpTr*Contingency Reserve	184,953.00	798,665.00	983,618.00	-	-	983,618.00	-
Contingency Vacancy Rate	(200,000.00)	-	(200,000.00)	-	-	(200,000.00)	-
OpTr*CNR-2019	83,250.00	-	83,250.00	83,250.00	-	-	100.00
OpTr*CNR-2020	83,250.00	-	83,250.00	83,250.00	-	-	100.00
OpTr*CNR 2021	83,250.00	-	83,250.00	83,250.00	-	-	100.00
CNR 2022	83,250.00	-	83,250.00	83,250.00	-	-	100.00
CNR 2023	393,250.00	-	393,250.00	393,250.00	-	-	100.00
OpTr*Simsbury Farms	151,715.00	-	151,715.00	151,715.00	-	-	100.00
OpTr*MSP Senior Fund	10,480.00	-	10,480.00	10,480.00	-	-	100.00
OpTr*Youth Service Bureau Fund	8,000.00	-	8,000.00	8,000.00	-	-	100.00
OpTr*Athletics Fund	2,250.00	-	2,250.00	2,250.00	-	-	100.00
OpTr*Operating Transfer	3,632,833.00	-	3,632,833.00	3,632,833.00	-	-	100.00
OpTr*Capital Projects	1,298,574.00	(7,500.00)	1,291,074.00	1,291,074.00	-	-	100.00
Total 49500 Operating Transfers	5,815,055.00	791,165.00	6,606,220.00	5,822,602.00	-	783,618.00	88.10
Debt Principal - Town	2,864,581.00	-	2,864,581.00	2,877,080.00	-	(12,499.00)	100.40
Debt Principal - School	2,225,419.00	-	2,225,419.00	2,212,920.00	-	12,499.00	99.40
Total 60100 Debt Principal	5,090,000.00	-	5,090,000.00	5,090,000.00	-	-	100.00
Debt Service Interest - Town	507,744.00	-	507,744.00	511,812.21	-	(4,068.21)	100.80

**Town of Simsbury
General Fund Expenditure Detail
June 30, 2023**

ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
Debt Service Interest - School	773,781.00	-	773,781.00	769,712.79	-	4,068.21	99.50
Total 60200 Debt Interest	1,281,525.00	-	1,281,525.00	1,281,525.00	-	-	100.00
Town Expense Total	37,930,452.00	1,402,533.26	39,332,985.26	37,628,741.55	23,408.89	1,680,834.82	95.75
Education Expense Total	77,030,819.00	-	77,030,819.00	77,582,486.94	44,909.96	(596,577.90)	100.78
Total General Fund	114,961,271.00	1,402,533.26	116,363,804.26	115,211,228.49	68,318.85	1,084,256.92	99.07

**TOWN OF SIMSBURY
SIMSBURY FARMS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022	FY2022	\$ Variance	% Recvd	FY2023	FY2023	\$ Variance	% Recvd	FISCAL NOTES
	BUDGETED EXPENDITURES	ACTUAL As of 6/30/2022			BUDGETED EXPENDITURES	ACTUAL As of 6/30/2023			
REVENUES									
RECREATION PROGRAM									
SPECIAL PROGRAMS	275,000	383,967	108,967	139.62%	290,000	376,184	86,184	130%	Additional programs run in the current year compared to budget.
DAY CAMPS	175,000	140,185	(34,816)	80.11%	165,000	187,600	22,600	114%	Actuals are consistent with the prior year
MISCELLANEOUS	5,000	732	(4,268)	14.64%	5,000	15	(4,985)	0%	Additional participation in camps
SIMSBURY FARMS COMPLEX									
SKATING	225,000	260,061	35,061	115.58%	225,000	232,976	7,976	104%	
SIMSBURY FARMS POOLS	230,000	251,250	21,250	109.24%	245,000	271,672	26,672	111%	Increased use of the pool
VENDING	24,500	15,585	(8,915)	63.61%	24,500	19,924	(4,576)	81%	
COURT RENTAL	23,000	23,741	741	103.22%	27,000	25,064	(1,937)	93%	
APPLE BARN RENTAL	2,500	2,385	(115)	95.40%	1,600	5,229	3,629	327%	
MISCELLANEOUS	-	40	40	#DIV/0!	-	7,997	7,997	#DIV/0!	Rink advertising revenue
GOLF COURSE									
GOLF COURSE FEES	953,543	1,110,311	156,768	116.44%	1,033,378	1,227,975	194,597	119%	Increased course usage
GOLF SURCHARGE	64,300	77,183	12,883	120.04%	72,500	95,484	22,984	132%	In line with increase course usage
RESTAURANT	26,500	27,825	1,325	105.00%	29,150	29,150	-	100%	
MISCELLANEOUS	3,200	8,635	5,435	269.84%	-	200	200	#DIV/0!	
TRANSFERS									
TRANSFER IN - GENERAL FUND	151,715	151,715	-	100.00%	181,715	181,715	-	100%	
TRANSFER IN - TRY-ATHLON FUND	-	-	-		-	14,044	14,044	#DIV/0!	Try-Athlon fund closed out
TOTAL REVENUES	2,159,258	2,453,615	294,357	113.63%	2,299,843	2,675,227	375,384	116%	

Description	FY2022	FY2022	\$ Variance	% Spent	FY2023	FY2023	\$ Variance	% Spent	FISCAL NOTES
	BUDGETED EXPENDITURES	ACTUAL As of 6/30/2022			BUDGETED EXPENDITURES	ACTUAL As of 6/30/2023			
EXPENDITURES									
GOLF COURSE	1,044,037	899,796	144,241	86.18%	1,042,400	1,197,224	(154,824)	115%	Increased expenditures related to increased health insurance costs and equipment purchases
SIMSBURY FARMS COMPLEX	547,339	477,644	69,695	87.27%	584,478	638,696	(54,218)	109%	Increase in seasonal help costs as well as facilities maintenance and gas
SPECIAL PROGRAMS	367,498	368,424	(926)	100.25%	361,765	440,124	(78,359)	122%	Increased costs consistent with the increased special program and day camp revenues
SIMSBURY FARMS ADMINISTRATION	230,298	268,851	(38,553)	116.74%	229,394	409,931	(180,537)	179%	Increased pension costs based on actuary analysis of parks staff
TOTAL EXPENDITURES	2,189,172	2,014,715	174,457	92.03%	2,218,037	2,685,975	(467,938)	121%	
NET INCOME/(LOSS)	(29,914)	438,900	119,900		81,806	(10,748)	843,323		

FUND BALANCE - 7/1/22
SURPLUS (DEFICIT)
FUND BALANCE - 6/30/23

646,083
(10,748)
635,335

**TOWN OF SIMSBURY
HEALTH INSURANCE FUND
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022		\$ Variance	% Recvd	FY2023		\$ Variance	% Recvd	FISCAL NOTES
	BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022			BUDGETED EXPENDITURES	FY2023 ACTUAL As of 6/30/2023			
REVENUES									
PREMIUMS	15,668,689	14,229,886	(1,438,803)	90.82%	15,039,858	15,243,005	203,147	101.35%	Increased employees - BOE
HEALTH SAVINGS ACCOUNT FUNDING	642,300	697,133	54,833	108.54%	660,000	729,083	69,083	110.47%	Offset below in expenditures
RX REIMBURSEMENT	492,080	844,165	352,085	171.55%	667,035	760,407	93,372	114.00%	Conservative budget
INSURANCE REFUNDS	-	509,274	509,274	#DIV/0!	-	130,206	130,206	#DIV/0!	
MISCELLANEOUS	-	473	473	#DIV/0!	-	82	82	#DIV/0!	
TOTAL REVENUES	16,803,069	16,280,931	(522,139)	96.89%	16,366,893	16,862,785	495,892	103.03%	

Description	FY2022		\$ Variance	% Spent	FY2023		\$ Variance	% Spent	FISCAL NOTES
	BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022			BUDGETED EXPENDITURES	FY2023 ACTUAL As of 6/30/2023			
EXPENDITURES									
CLAIMS	14,842,048	14,829,268	12,780	99.91%	15,583,191	15,284,196	298,995	98.08%	
HEALTH SAVINGS ACCOUNT FUNDING	642,300	706,033	(63,733)	109.92%	660,000	737,250	(77,250)	111.70%	Offset above in revenues
ASO/ADMIN FEES	487,930	512,895	(24,965)	105.12%	489,622	517,424	(27,802)	105.68%	
STOP LOSS INSURANCE	787,158	800,890	(13,732)	101.74%	952,933	754,754	198,179	79.20%	Went out to bid and was able to secure cheaper insurance
TOTAL EXPENDITURES	16,759,436	16,849,087	(89,651)	100.53%	17,685,746	17,293,624	392,122	97.78%	
NET INCOME/(LOSS)	43,633	(568,156)	(432,488)		(1,318,853)	(430,839)	103,770		

FUND BALANCE - 7/1/22	3,840,745
SURPLUS (DEFICIT)	(430,839)
FUND BALANCE - 6/30/23	3,409,906
IBNR	982,400
TOTAL RESERVES	4,392,306
% OF CLAIMS	29%

TOWN OF SIMSBURY
RESIDENTIAL RENTAL PROPERTY FUND
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)

Description	FY2022 BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022	\$ Variance	% Recvd	FY2023 BUDGETED EXPENDITURES	FY2023 ACTUAL As of 6/30/2023	\$ Variance	% Recvd	FISCAL NOTES
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REVENUES

RENTAL INCOME	71,940	72,619	679	100.94%	72,040	99,951	27,911	138.74%	Investment Income
TOTAL REVENUES	71,940	72,619	679	100.94%	72,040	99,951	27,911	138.74%	

Description	FY2022 BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022	\$ Variance	% Spent	FY2023 BUDGETED EXPENDITURES	FY2023 ACTUAL As of 6/30/2023	\$ Variance	% Spent	FISCAL NOTES
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EXPENDITURES

CONTRACTUAL SERVICES	11,500	8,250	3,250	71.74%	11,500	12,070	(570)	104.96%	
FACILITIES MAINTENANCE	1,200	481	719	40.04%	1,200	8,959	(7,759)	746.61%	
BUILDING IMPROVEMENTS	20,000	16,151	3,849	80.76%	20,000	20,884	(884)	104.42%	
WATER CHARGES	1,250	1,723	(473)	137.86%	1,250	1,296	(46)	103.70%	
SEWER USE FEES	1,100	4,718	(3,618)	428.91%	5,000	1,601	3,399	32.01%	
EQUIPMENT MAINTENANCE	3,000	6,388	(3,388)	212.94%	5,000	3,450	1,550	69.00%	
ELECTRIC	1,200	-	1,200	0.00%	1,200	234	966	19.53%	
BUILDING SUPPLIES	750	283	467	37.74%	500	-	500	0.00%	
DEBT SERVICE PRINCIPAL	8,275	8,254	21	99.75%	8,358	8,337	21	99.75%	
DEBT SERVICE INTEREST	247	268	(21)	108.53%	164	185	(21)	112.95%	
TOTAL EXPENDITURES	48,522	46,516	2,006	95.87%	54,172	57,017	(2,845)	105.25%	
NET INCOME/(LOSS)	23,418	26,103	(1,327)		17,868	42,934	30,755		

FUND BALANCE - 7/1/22
 SURPLUS (DEFICIT)
FUND BALANCE - 6/30/23

429,371
 42,934
472,304

**TOWN OF SIMSBURY
SEWER USE FUND
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022	FY2022	\$ Variance	% Recvd	FY2023	FY2023	\$ Variance	% Recvd	FISCAL NOTES
	BUDGETED EXPENDITURES	ACTUAL As of 6/30/2022			BUDGETED EXPENDITURES	ACTUAL As of 6/30/2023			
REVENUES									
ASSESSMENTS	2,738,455	3,129,922	391,467	114.30%	2,863,996	3,286,727	422,731	114.76%	Conservative budget
WPCA FEES	684,820	667,503	(17,317)	97.47%	766,921	671,502	(95,419)	87.56%	Actuals consistent with prior year
INTERGOVERNMENTAL REVENUES	409,927	394,835	(15,092)	96.32%	393,660	393,660	-	100.00%	
INTEREST & LIENS	22,642	32,258	9,616	142.47%	23,379	25,984	2,605	111.14%	
MISCELLANEOUS GRANT	23,514	5,635	(17,879)	23.97%	7,500	5,078	(2,422)	67.71%	
INTEREST ON INVESTMENTS	8,000	11,631	3,631	145.39%	8,000	113,903	105,903	1423.78%	
MISCELLANEOUS	-	26	26	#DIV/0!	-	108	108	#DIV/0!	
TRANSFER IN - CAPITAL	-	15,574	15,574	#DIV/0!	-	-	-	#DIV/0!	
TOTAL REVENUES	3,887,358	4,257,385	370,027	109.52%	4,063,456	4,496,963	433,507	110.67%	

Description	FY2022	FY2022	\$ Variance	% Spent	FY2023	FY2023	\$ Variance	% Spent	FISCAL NOTES
	BUDGETED EXPENDITURES	ACTUAL As of 6/30/2022			BUDGETED EXPENDITURES	ACTUAL As of 6/30/2023			
EXPENDITURES									
OPERATING									
SALARIES & BENEFITS	1,477,168	1,202,683	274,485	81.42%	1,475,069	1,362,348	112,721	92.36%	Savings from staff turnover
CONSULTANT	33,000	11,698	21,302	35.45%	33,000	46,025	(13,025)	139.47%	Increased surveying services
CONTRACTUAL SERVICES	29,615	34,801	(5,186)	117.51%	42,215	34,422	7,793	81.54%	
PROPERTY & CASUALTY INSURANCE	37,000	39,618	(2,618)	107.08%	37,000	40,030	(3,030)	108.19%	
ADVERTISING	700	111	589	15.84%	700	228	472	32.51%	
COPY & PRINTING SERVICES	750	722	28	96.23%	750	1,473	(723)	196.36%	
POSTAGE	2,200	572	1,628	26.00%	2,200	990	1,210	44.99%	
EQUIPMENT RENTALS	1,500	1,133	367	75.52%	1,500	1,035	465	69.01%	
SUPPLIES	123,935	125,625	(1,690)	101.36%	124,935	148,670	(23,735)	119.00%	Increased cost for chemicals
MAINTENANCE	46,890	56,901	(10,011)	121.35%	46,890	30,702	16,188	65.48%	
UTILITIES	574,827	637,063	(62,236)	110.83%	665,667	706,432	(40,765)	106.12%	Increased cost for sludge hauling services
PUBLIC AGENCY SUPPORT	115,000	114,483	517	99.55%	115,000	114,483	517	99.55%	
CONFERENCES & EDUCATION	5,565	2,904	2,661	52.19%	5,565	7,862	(2,297)	141.28%	
TRAVEL	1,000	387	613	38.68%	1,000	1,516	(516)	151.61%	
DUES & SUBSCRIPTIONS	1,340	1,268	72	94.65%	1,340	642	698	47.88%	
SEWER EXTENSIONS	32,000	10,137	21,863	31.68%	32,000	29,131	2,869	91.03%	
TECH & PROGRAM EQUIPMENT	600	-	600	0.00%	600	560	40	93.33%	
MACHINERY	50,000	84,203	(34,203)	168.41%	75,000	64,975	10,025	86.63%	
COMPUTER SOFTWARE	35,708	24,912	10,796	69.76%	35,708	27,758	7,950	77.74%	
TOTAL OPERATING	2,568,798	2,349,222	219,576	91.45%	2,696,139	2,619,281	76,858	97.15%	
TRANSFERS									
CAPITAL PROJECT FUND	1,540,000	695,000	845,000	45.13%	430,000	430,000	-	100.00%	
TOTAL TRANSFERS	1,540,000	695,000	845,000	45.13%	430,000	430,000	-	100.00%	

Description	FY2022				FY2023				FISCAL NOTES
	BUDGETED EXPENDITURES	FY2022 ACTUAL As of 6/30/2022	\$ Variance	% Spent	BUDGETED EXPENDITURES	FY2023 ACTUAL As of 6/30/2023	\$ Variance	% Spent	
DEBT SERVICE									
DEBT SERVICE PRINCIPAL	960,452	945,000	15,452	98.39%	960,000	960,000	-	100.00%	
DEBT SERVICE INTEREST	304,755	273,625	31,130	89.79%	255,000	255,000	-	100.00%	
TOTAL DEBT SERVICE	1,265,207	1,218,625	46,582	96.32%	1,215,000	1,215,000	-	100.00%	
TOTAL EXPENDITURES	5,374,005	4,262,847	1,111,158	79.32%	4,341,139	4,264,281	76,858	98.23%	
NET INCOME/(LOSS)	(1,486,647)	(5,462)			(277,683)	232,682			
FUND BALANCE - 7/1/22						7,320,258			
SURPLUS (DEFICIT)						232,682			
FUND BALANCE - 6/30/23						7,552,940			

**TOWN OF SIMSBURY
SEWER ASSESSMENT FUND
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
ASSESSMENTS	152,261	508,271	356,010	
INTEREST & LIENS	13,530	12,713	(816)	
INTEREST ON INVESTMENTS	2,011	28,743	26,733	
TOTAL REVENUES	167,802	549,728	381,926	
EXPENDITURES				
CONSTRUCTION SERVICES	-	99,494	99,494	New Sewer Liner - Eagle Lane
TRANSFER - CNR FUND	1,566,500	-	(1,566,500)	
TOTAL EXPENDITURES	1,566,500	99,494	(1,467,006)	
NET INCOME/(LOSS)	(1,398,698)	450,234	1,848,933	
FUND BALANCE - 7/1/22		212,306		
SURPLUS (DEFICIT)		450,234		
FUND BALANCE - 6/30/23		662,541		

Special Revenue Fund Descriptions

Residential Rental Property

- To account for rental revenues and the maintenance and capital expenditures in maintaining the Town owned residential properties

Library Programs

- To account for donations, memorial gifts and miscellaneous grants and expenses related to the operations of the library.

Police Community Services

- To account for police grants, donations, charges for fingerprint services and programs including: Project Lifesaver, Self-Defense Classes, Police Cadets and Heroes & Hounds.

Narcotics Task Force

- To account for state grants for narcotics enforcement

Law Enforcement Block Grant

- To account for local law enforcement block grant from the State of Connecticut Office Policy and Management and the United States Department of Justice. Expenditures are for public safety equipment not otherwise budgeted for in the public safety operating budget.

Police Special Duty

- To account for revenues and expenditures for police officer's special duty for outside organizations.

Social Services Programs

- To account for donations and gifts and associated expenses related for the well-being of town citizens in need of assistance.

Community Development Grant

- To account for all financial resources of the community development block grant and the small cities community development block grant

Town Aid Road

- To account for state town aid road grants and related expenses to town roads.

Preservation of Historic Documents

- To account for, in the Town Clerk's office, additional revenues collected, grant revenues and expenditures to preserve land records pursuant to Public Act No. 00-146

Town Clerk LOCIP

- To account for document fees collected by the Town Clerk's office to be used for expenditures that qualify under the State Local Capital Improvement (LOCIP) grants.

Expanded Dial-A-Ride

- To account for grant and expenditures related to an expanded dial-a-ride service to the elderly and disabled residents of the program.

Dog Park

- To account for donations and expenses related to the operations of the dog park.

Clean Energy Task Force

- To account for grants and donations to be expended per the charge of the Clean Energy Task Force.

American Rescue Plan Act

- To account for grants and expenditures associated with the Federal American Rescue Plan Act program

Simsbury Celebrates

- To account for donations and expenditures associated with the annual Simsbury Celebrates event.

Field Recreation

- To account for charges for services and expenditures associated with the maintenance of the athletic fields.

Simsbury Try-Athlon

- To account for donations and expenditures associated with the annual Try-Athlon event.

Senior Center

- To account for donations and expenses related to senior center programs

Youth Service Bureau

- To account for grant and expenditures related to youth services.

Simsbury 350th

- To account for donations, grants and expenditures associated with the celebrations being held in honor of the Town's 350th anniversary.

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

LIBRARY PROGRAMS				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	14,428	43,244	28,816	
DONATIONS	8,948	2,846	(6,102)	
TOTAL REVENUES	23,376	46,089	22,713	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	39,005	62,484	(23,479)	
REFERENCE MATERIALS	763	-	763	
CONFERENCES & EDUCATION	64	-	64	
TOTAL EXPENDITURES	39,832	62,484	(22,652)	
NET INCOME/(LOSS)	(16,456)	(16,394)		
FUND BALANCE - 7/1/22		65,135		
SURPLUS (DEFICIT)		(16,394)		
FUND BALANCE - 6/30/23		48,740		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

COMMUNITY SERVICES FUND				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	(886)	-	886	
DONATIONS	1,706	7,904	6,198	
CADET PROGRAM	3,133	4,576	1,443	
HEROES & HOUDS PROGRAM	-	50	50	
TOTAL REVENUES	<u>3,953</u>	<u>12,530</u>	<u>8,527</u>	
EXPENDITURES				
PROGRAM SERVICES	1,571	4,848	(3,277)	
CADET PROGRAM	5,787	1,339	4,449	
TOTAL EXPENDITURES	<u>7,358</u>	<u>6,186</u>	<u>4,449</u>	
NET INCOME/(LOSS)	<u><u>(3,405)</u></u>	<u><u>6,344</u></u>		
FUND BALANCE - 7/1/22		49,247		
SURPLUS (DEFICIT)		<u>6,344</u>		
FUND BALANCE - 6/30/23		<u>55,591</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

NARCOTICS TASK FORCE				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
OPERATING TRANSFER	1,243	-	(1,243)	
TOTAL REVENUES	<u>1,243</u>	-	<u>(1,243)</u>	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	-	-	
NET INCOME/(LOSS)	<u>1,243</u>	<u>-</u>		
FUND BALANCE - 7/1/22		15,032		
SURPLUS (DEFICIT)		-		
FUND BALANCE - 6/30/23		<u>15,032</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

SOCIAL SERVICES PROGRAMS				
Description	FY2022	FY2023	VARIANCE	FISCAL NOTES
	ACTUAL	ACTUAL		
	As of 6/30/2022	As of 6/30/2023		
REVENUES				
OPIOID SETTLEMENT	-	67,311	67,311	
DONATIONS	66,622	74,299	7,677	
TOTAL REVENUES	66,622	141,610	74,988	
EXPENDITURES				
MEDICAL ASSISTANCE	868	3,393	(2,525)	
RECREATION PASSES	90	90	-	
FOOD DISTRIBUTION	16,346	12,938	3,409	
AUTO REPAIRS	-	400	(400)	
EMERGENCY SHELTER	1,402	571	831	
UTILITY ASSISTANCE	603	187	415	
TECH & PROGRAM SUPPLIES	3,943	7,088	(3,145)	
CONTRACTUAL SERVICES	-	543	(543)	
OPIOID SETTLEMENT	-	2,134	(2,134)	
COVID-19	2,090	-	2,090	
TOTAL EXPENDITURES	25,342	27,344	(2,001)	
NET INCOME/(LOSS)	41,280	114,267		
FUND BALANCE - 7/1/22		152,548		
SURPLUS (DEFICIT)		114,267		
FUND BALANCE - 6/30/23		266,815		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

TOWN AID ROAD				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	377,467	367,851	(9,616)	
TRANSFER IN	11,728	-	(11,728)	
TOTAL REVENUES	389,195	367,851	(21,344)	
EXPENDITURES				
TRANSFER - CNR FUND	454,250	194,608	259,642	
TRANSFER - CAPITAL PROJECTS FUND	243,500	140,000	103,500	
TOTAL EXPENDITURES	697,750	334,608	363,142	
NET INCOME/(LOSS)	(308,555)	33,243		
FUND BALANCE - 7/1/22		346,846		
SURPLUS (DEFICIT)		33,243		
FUND BALANCE - 6/30/23		380,089		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

PRESERVATION OF HISTORIC DOCUMENTS				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	7,500	7,500	-	
RECORDING FEES	36,968	25,910	(11,058)	
TOTAL REVENUES	44,468	33,410	(11,058)	
EXPENDITURES				
COPY & PRINTING	19,885	-	19,885	
FEES PAID TO STATE	24,480	18,696	5,784	
TECH & PROGRAM SUPPLIES	8,201	7,500	701	
TOTAL EXPENDITURES	52,566	26,196	26,370	
NET INCOME/(LOSS)	(8,098)	7,214		
FUND BALANCE - 7/1/22		20,019		
SURPLUS (DEFICIT)		7,214		
FUND BALANCE - 6/30/23		27,233		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

POLICE SPECIAL DUTY				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	440,344	423,984	(16,359)	
TOTAL REVENUES	440,344	423,984	(16,359)	
EXPENDITURES				
SALARIES & BENEFITS	271,436	348,884	(77,448)	
TRANSFER - CNR FUND	221,337	-	221,337	
TOTAL EXPENDITURES	492,773	348,884	143,889	
NET INCOME/(LOSS)	(52,429)	75,101		Surplus will be transferred to Capital Reserve Fund as part of year end transfers
FUND BALANCE - 7/1/22		68,546		
SURPLUS (DEFICIT)		75,101		
FUND BALANCE - 6/30/23		143,647		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

TOWN CLERK LOCIP FUND				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
FARMLAND PRESERVATION FEES	8,394	7,011	(1,383)	
TOTAL REVENUES	<u>8,394</u>	<u>7,011</u>	<u>(1,383)</u>	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME/(LOSS)	<u><u>8,394</u></u>	<u><u>7,011</u></u>		
FUND BALANCE - 7/1/22		69,202		
SURPLUS (DEFICIT)		<u>7,011</u>		
FUND BALANCE - 6/30/23		<u><u>76,213</u></u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

EXPANDED DIAL-A-RIDE				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
PASS FEES	4,273	3,850	(423)	
TOTAL REVENUES	<u>4,273</u>	<u>3,850</u>	<u>(423)</u>	
EXPENDITURES				
VEHICLE REPAIR	2,733	-	2,733	
TRANSFER - CNR FUND	12,800	-	12,800	
TOTAL EXPENDITURES	<u>15,533</u>	<u>-</u>	<u>15,533</u>	
NET INCOME/(LOSS)	<u><u>(11,260)</u></u>	<u><u>3,850</u></u>		
FUND BALANCE - 7/1/22		66,692		
SURPLUS (DEFICIT)		<u>3,850</u>		
FUND BALANCE - 6/30/23		<u><u>70,542</u></u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

DOG PARK				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	2,108	915	(1,193)	
TOTAL REVENUES	2,108	915	(1,193)	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	1,302	705	598	
GENERAL REPAIRS	1,400	-	1,400	
TOTAL EXPENDITURES	2,702	705	1,998	
NET INCOME/(LOSS)	(594)	210		
FUND BALANCE - 7/1/22		2,973		
SURPLUS (DEFICIT)		210		
FUND BALANCE - 6/30/23		3,183		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

AMERICAN RESCUE PLAN ACT (ARPA)				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	19,401	-	(19,401)	
TOTAL REVENUES	<u>19,401</u>	<u>-</u>	<u>(19,401)</u>	
EXPENDITURES				
TRANSFER - GENERAL FUND	21,837	3,757,833	(3,735,996)	
TOTAL EXPENDITURES	<u>21,837</u>	<u>3,757,833</u>	<u>(3,735,996)</u>	
NET INCOME/(LOSS)	<u>(2,436)</u>	<u>(3,757,833)</u>		
FUND BALANCE - 7/1/22		3,755,397		
SURPLUS (DEFICIT)		<u>(3,757,833)</u>		
FUND BALANCE - 6/30/23		<u>(2,436)</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

SIMSBURY CELEBRATES				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	22,872	25,751	2,879	
TOTAL REVENUES	<u>22,872</u>	<u>25,751</u>	<u>2,879</u>	
EXPENDITURES				
SALARIES & WAGES	-	1,411	(1,411)	
CONTRACTUAL SERVICES	16,046	31,159	(15,113)	
ADVERTISING	-	638	(638)	
TECH & PROGRAM SUPPLIES	-	3,012	(3,012)	
TOTAL EXPENDITURES	<u>16,046</u>	<u>36,220</u>	<u>(20,174)</u>	
NET INCOME/(LOSS)	<u>6,826</u>	<u>(10,469)</u>		
FUND BALANCE - 7/1/22		12,065		
SURPLUS (DEFICIT)		<u>(10,469)</u>		
FUND BALANCE - 6/30/23		<u>1,596</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

FIELD MAINTENANCE RECREATION				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	30,190	38,341	8,151	
TRANSFER IN - GENERAL FUND	2,250	2,250	-	
TOTAL REVENUES	32,440	40,591	8,151	
EXPENDITURES				
AGRICULTURAL SUPPLIES	31,535	31,760	(225)	
EQUIPMENT	11,218	12,459	(1,241)	
WATER	-	6,847	(6,847)	
ELECTRIC	3,861	5,253	(1,391)	
TOTAL EXPENDITURES	46,615	56,318	(9,479)	
NET INCOME/(LOSS)	(14,175)	(15,728)		
FUND BALANCE - 7/1/22		5,517		
SURPLUS (DEFICIT)		(15,728)		
FUND BALANCE - 6/30/23		(10,211)		Staff notified, will make up variance in FY24

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

SIMSBURY TRY-ATHLON				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
MISCELLANEOUS	1,363	-	(1,363)	
TOTAL REVENUES	<u>1,363</u>	-	<u>(1,363)</u>	
EXPENDITURES				
TRANSFER - SIMSBURY FARMS	-	14,044	(14,044)	Close out of Fund
TOTAL EXPENDITURES	-	<u>14,044</u>	<u>(14,044)</u>	
NET INCOME/(LOSS)	<u>1,363</u>	<u>(14,044)</u>		
FUND BALANCE - 7/1/22		14,044		
SURPLUS (DEFICIT)		<u>(14,044)</u>		
FUND BALANCE - 6/30/23		-		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

SENIOR CENTER PROGRAMS				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	43,411	57,866	14,455	
TRANSFER IN - GENERAL FUND	10,480	10,480	-	
TOTAL REVENUES	53,891	68,346	14,455	
EXPENDITURES				
SPECIAL ACTIVITIES	49,824	65,355	(15,531)	
BANK FEES	1,756	843	913	
COVID-19	150	-	150	
TOTAL EXPENDITURES	51,730	66,198	(14,468)	
NET INCOME/(LOSS)	2,161	2,148		
FUND BALANCE - 7/1/22		35,807		
SURPLUS (DEFICIT)		2,148		
FUND BALANCE - 6/30/23		37,955		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

YOUTH SERVICE BUREAU				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	25,052	32,155	7,103	
MISCELLANEOUS	1,145	-	(1,145)	
TRANSFER IN - GENERAL FUND	8,000	8,000	-	
TOTAL REVENUES	34,197	40,155	5,958	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	14,813	28,865	(14,052)	
PUBLIC AGENCY SUPPORT	19,391	11,121	8,270	
TOTAL EXPENDITURES	34,204	39,986	(5,781)	
NET INCOME/(LOSS)	(7)	169		
FUND BALANCE - 7/1/22		3,654		
SURPLUS (DEFICIT)		169		
FUND BALANCE - 6/30/23		3,823		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

350TH CELEBRATION				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR GOODS	1,808	-	(1,808)	
DONATIONS	105	-	(105)	
TOTAL REVENUES	1,913	-	(1,913)	
EXPENDITURES				
CONTRACTUAL SERVICES	3,146	-	3,146	
ADVERTISING	264	-	264	
PROGRAM SUPPLIES	3,302	-	3,302	
TRANSFER - CNR	-	18,500	(18,500)	Pending transfer in FY24 to fund pollinator project
TOTAL EXPENDITURES	6,711	18,500	(11,789)	
NET INCOME/(LOSS)	(4,798)	(18,500)		
FUND BALANCE - 7/1/22		34,859		
SURPLUS (DEFICIT)		(18,500)		
FUND BALANCE - 6/30/23		16,359		

Trust Fund Descriptions

Eno Wood Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining Eno Memorial Hall. The assets are held in a separate trust and are not in the Town's name

Horace Belden Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining town roads. The assets are held in a separate trust and are not in the Town's name.

Julia Darling Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance. The assets are held in a separate trust and are not in the Town's name.

Kate Southwell Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance, excluding residents of Tariffville. The assets are held in a separate trust and are not in the Town's name.

Ellsworth Trust

- To be used for the beautification of the main streets of the Town of Simsbury, particularly Hopmeadow Street and/or expenses relating to the Planning Commission.

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

ENO WOOD TRUST				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	36,486	27,339	(9,147)	
INTEREST INCOME	414	6,829	6,414	
TOTAL REVENUES	36,901	34,168	(2,732)	
EXPENDITURES				
TRANSFER - CAPITAL FUND	-	232,000	(232,000)	
TOTAL EXPENDITURES	-	232,000	(232,000)	
NET INCOME/(LOSS)	36,901	(197,832)		
FUND BALANCE - 7/1/22		165,117		
SURPLUS (DEFICIT)		(197,832)		
FUND BALANCE - 6/30/23		(32,715)		Timing - Fund will be in positive position after first trust distribution

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

HORACE BELDEN TRUST				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	72,023	53,967	(18,055)	
INTEREST INCOME	19	996	977	
TOTAL REVENUES	72,042	54,963	(17,079)	
EXPENDITURES				
ROADS & DRAINAGE	76,361	61,928	14,432	
TOTAL EXPENDITURES	76,361	61,928	14,432	
NET INCOME/(LOSS)	(4,319)	(6,965)		
FUND BALANCE - 7/1/22		21,408		
SURPLUS (DEFICIT)		(6,965)		
FUND BALANCE - 6/30/23		14,443		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

JULIA DARLING TRUST				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	32,211	23,506	(8,705)	
INTEREST INCOME	39	972	934	
TOTAL REVENUES	32,250	24,478	(7,771)	
EXPENDITURES				
EMERGENCY SHELTER/FOOD	900	1,800	(900)	
PUBLIC AGENC SUPPORT	2,108	-	2,108	
TRANSFER - GENERAL FUND	14,000	14,000	-	
TOTAL EXPENDITURES	17,008	15,800	1,208	
NET INCOME/(LOSS)	15,241	8,678		
FUND BALANCE - 7/1/22		33,632		
SURPLUS (DEFICIT)		8,678		
FUND BALANCE - 6/30/23		42,311		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

KATE SOUTHWELL TRUST				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	17,355	13,004	(4,351)	
INTEREST INCOME	72	685	613	
TOTAL REVENUES	17,427	13,689	(3,738)	
EXPENDITURES				
FOOD DISTRIBUTION	9,311	477	8,834	
TECH & PROGRAM SUPPLIES	6,659	-	6,659	
TRANSFER - GENERAL FUND	9,100	12,960	(3,860)	
TOTAL EXPENDITURES	25,070	13,437	11,633	
NET INCOME/(LOSS)	(7,643)	252		
FUND BALANCE - 7/1/22		32,187		
SURPLUS (DEFICIT)		252		
FUND BALANCE - 6/30/23		32,440		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

ELLSWORTH TRUST				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
INTEREST INCOME	41	504	504	
TOTAL REVENUES	41	504	504	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	900	-	900	
TOTAL EXPENDITURES	900	-	900	
NET INCOME/(LOSS)	(859)	504		
FUND BALANCE - 7/1/22		21,123		
SURPLUS (DEFICIT)		504		
FUND BALANCE - 6/30/23		21,626		

Pension Fund Descriptions

General Government Pension Plan

- To account for the activities of the Town's defined benefit plan for general government employees. This fund accumulates resources for pension benefit payments to qualified employees.

Police Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Board of Education Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Other Post-Employment Benefits (OPEB)

- To account for the activities for both the Town and Board of Education for other post-employment benefits (ie health insurance, life insurance) which accumulate resources for other post-employment benefit payments to qualified employees

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

GENERAL GOVERNMENT				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,728,567	1,830,359	(101,792)	
INTEREST & DIVIDENDS	690,303	665,947	24,357	
CHANGE IN MARKET VALUE	(4,197,887)	1,200,735	(5,398,621)	
TOTAL REVENUES	(1,779,016)	3,697,040	(5,476,056)	
EXPENDITURES				
RETIREE PAYMENTS	2,215,362	2,466,612	(251,250)	
CUSTODIAN FEES	24,935	33,577	(8,642)	
ADMIN EXPENSES	44,050	53,319	(9,269)	
TOTAL EXPENDITURES	2,284,348	2,553,508	(269,160)	
NET INCOME/(LOSS)	(4,063,364)	1,143,532		
FUND BALANCE - 7/1/22		26,298,556		
SURPLUS (DEFICIT)		1,143,532		
FUND BALANCE - 6/30/23		27,442,088		

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

BOARD OF EDUCATION				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,629,694	1,596,453	33,241	
INTEREST & DIVIDENDS	709,443	671,873	37,569	
CHANGE IN MARKET VALUE	(4,360,906)	1,418,160	(5,779,065)	
TOTAL REVENUES	(2,021,769)	3,686,486	(5,708,255)	
EXPENDITURES				
RETIREE PAYMENTS	1,795,888	2,089,040	(293,152)	
CUSTODIAN FEES	22,273	37,192	(14,920)	
ADMIN EXPENSES	44,831	64,882	(20,052)	
TOTAL EXPENDITURES	1,862,991	2,191,115	(328,124)	
NET INCOME/(LOSS)	(3,884,760)	1,495,371		
FUND BALANCE - 7/1/22		26,500,107		
SURPLUS (DEFICIT)		1,495,371		
FUND BALANCE - 6/30/23		27,995,478		

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

POLICE				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,125,343	1,092,976	32,367	
INTEREST & DIVIDENDS	515,582	490,707	24,874	
CHANGE IN MARKET VALUE	(3,096,350)	878,083	(3,974,433)	
TOTAL REVENUES	(1,455,426)	2,461,766	(3,917,192)	
EXPENDITURES				
RETIREE PAYMENTS	1,178,592	1,579,965	(401,373)	
CUSTODIAN FEES	21,385	28,717	(7,332)	
ADMIN EXPENSES	27,155	42,810	(15,655)	
TOTAL EXPENDITURES	1,227,132	1,651,492	(424,360)	
NET INCOME/(LOSS)	(2,682,557)	810,274		
FUND BALANCE - 7/1/22		19,576,739		
SURPLUS (DEFICIT)		810,274		
FUND BALANCE - 6/30/23		20,387,013		

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

OTHER POST EMPLOYMENT BENEFITS (OPEB)				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,161,906	1,578,824	(416,918)	
INTEREST & DIVIDENDS	635,128	501,437	133,691	
CHANGE IN MARKET VALUE	(3,467,990)	1,249,966	(4,717,956)	
TOTAL REVENUES	(1,670,955)	3,330,228	(5,001,183)	
EXPENDITURES				
CLAIMS	1,028,315	1,453,480	(425,165)	
ADMIN EXPENSES	50,970	75,434	(24,464)	
TOTAL EXPENDITURES	1,079,285	1,528,914	(449,629)	
NET INCOME/(LOSS)	(2,750,240)	1,801,314		
FUND BALANCE - 7/1/22		19,916,480		
SURPLUS (DEFICIT)		1,801,314		
FUND BALANCE - 6/30/23		21,717,794		

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2023

Inception Year	Expected Completion	Project	Expenditures					Encumbrances June 30, 2023	Uncommitted Balance June 30, 2023	Notes
			Cumulative Appropriations June 30, 2023	Balance June 30, 2022	Current Year	Balance June 30, 2023				
Sewer Fund Projects										
FY10	Completed	Project 2010 - Woodland Street Upgrade	\$ 260,000.00	\$ 251,355.71	\$ -	\$ 251,355.71	\$ -	\$ 8,644.29	Close	
FY18	April 2024	Phosphorus Removal Analysis/WPC Plan Update	325,000.00	143,472.84	16,408.16	159,881.00	27,982.00	137,137.00	Amended contract - NPDES permit	
FY19	Completed	Primary Clarifier	75,000.00	29,959.60	-	29,959.60	-	45,040.40	Close	
FY20	December 2023	Plant Logic Controllers	250,000.00	108,769.21	40,419.78	149,188.99	-	100,811.01		
FY21	Completed	Sec Clarifier Weir Covers	275,000.00	177,540.00	21,269.60	198,809.60	-	76,190.40	Close	
Recurring	On Going	Sewer Liners	927,616.00	381,925.54	548,968.32	930,893.86	-	(3,277.86)	Timing	
FY22	On Hold	Berm Improvements	3,250,000.00	-	-	-	-	3,250,000.00	Grant not approved, looking at other grant/funding options	
FY22	Completed	Woodland/Hopmeadow Sewer Upgrades	1,616,500.00	1,326,324.35	228,734.08	1,555,058.43	-	61,441.57	Close	
FY23	TBD - Out to Bid	Primary Clarifier	150,000.00	-	39,800.00	39,800.00	17,980.00	92,220.00		

Town Projects

FY14	Need State Audit	Senior/Community Center Design	321,698.56	163,595.68	-	163,595.68	-	158,102.88	
FY15	Completed	Bridge Improvements (Design-FY15)	115,000.00	76,167.49	-	76,167.49	-	38,832.51	Close
FY15	Completed	Technology Infrastructure	635,395.17	617,068.68	12,127.98	629,196.66	-	6,198.51	Close
FY16	Completed	Weatogue Planning Route 10 and Code Prep	57,000.00	32,540.00	-	32,540.00	-	24,460.00	Close
FY16	July 2024	Town Hall Site and Safety Improvements	45,000.00	13,620.31	-	13,620.31	-	31,379.69	
FY17	December 2025	Multi-Use Connections & Master Plan Updates	610,000.00	276,249.72	309,980.58	586,230.30	6,205.18	17,564.52	
FY17/FY18	Completed	Dam Evaluations and Repairs	220,000.00	223,314.55	4,988.75	228,303.30	-	(8,303.30)	Close
FY17	July 2024	Town Hall Site and Safety Improvements	385,000.00	48,384.64	-	48,384.64	-	336,615.36	
FY17	December 2023	Land Use Studies	92,500.00	52,484.65	29,715.00	82,199.65	-	10,300.35	
FY18	June 2024	Town Facilities Master Plan	400,000.00	218,012.46	68,799.89	286,812.35	-	113,187.65	
FY18	FY25	Zoning Regulation Update	65,000.00	2,500.00	-	2,500.00	-	62,500.00	
FY18	Fall 2025	Bridge Improvements	805,000.00	327,253.48	6,585.56	333,839.04	74,528.92	396,632.04	
FY19	December 2025	Multi-Use Trail	2,824,200.00	-	1,501,373.87	1,501,373.87	993,505.40	329,320.73	
Recurring	On Going	Highway Pavement Management	4,427,948.19	3,777,125.00	649,928.43	4,427,053.43	-	894.76	
Recurring	On Going	Greenway Improvements	227,705.54	(21,358.60)	151,330.49	129,971.89	-	97,733.65	
Recurring	On Going	Sidewalk Reconstruction	658,835.44	370,830.09	81,440.85	452,270.94	89,181.65	117,382.85	
FY20	On Going	Accounting System	385,000.00	298,286.53	4,320.00	302,606.53	68,317.97	14,075.50	
FY20	June 2024	Eno Entrance and ADA Improvements	360,840.84	-	4,950.00	4,950.00	-	355,890.84	
FY21	Completed	Radio System Upgrade	1,202,000.00	1,242,515.75	-	1,242,515.75	-	(40,515.75)	Balance owed by SVAA - Loab was forgiven as part of FY24 budget process. Will close in FY24
FY22	Completed	Meadows Parking Improvements	874,000.00	757,081.80	77,753.69	834,835.49	-	39,164.51	Close
FY22	June 2024	North End Sidewalk	1,756,596.40	-	484,802.04	484,802.04	-	1,271,794.36	
FY23	Spring 2024	Golf Irrigation System	2,550,000.00	80.67	400,281.34	400,362.01	28,192.98	2,121,445.01	
FY23	July 2024	Town Hall Site & Safety Improvements	450,000.00	-	78.01	78.01	-	449,921.99	
FY23	September 2024	Eno Parking Improvements	245,000.00	-	3,760.00	3,760.00	-	241,240.00	
FY23	December 2025	Trails - Rt 10 to Curtiss Park	1,582,744.00	-	-	-	-	1,582,744.00	

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2023

Inception Year	Expected Completion	Project	Expenditures							Notes
			Cumulative Appropriations	Balance	Current	Balance	Encumbrances	Uncommitted Balance		
			June 30, 2023	June 30, 2022	Year	June 30, 2023	June 30, 2023	June 30, 2023		
FY23	December 2025	Trails - Curtiss Park to Tariffville	300,000.00	-	7,850.00	7,850.00	-	292,150.00		
FY23	TBD	Performing Arts Center Restrooms	350,000.00	-	-	-	-	350,000.00		
FY23	FY25	Tariffville Park Court Replacement	350,000.00	-	-	-	-	350,000.00		
FY23	October 2024	Flower Bridge Repair Design	280,000.00	-	38,531.65	38,531.65	40,927.25	200,541.10		
FY23	October 2024	Firetown Road Sidewalk	1,829,000.00	-	19,842.00	19,842.00	-	1,809,158.00		

Education Projects

FY15	Needs Audit	HJMS Phase 1A	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	868,829.61	-	868,829.61	-	181,170.39	
FY16/FY17	October 2023	Climate Control Phases 1 (FY16) & 2 (FY17)	3,100,000.00	3,023,216.83	29,028.65	3,052,245.48	-	47,754.52	
FY17	Needs Audit	HJMS Renovation - Phase 2	1,950,000.00	1,717,409.38	-	1,717,409.38	-	232,590.62	
FY19	Completed	Boiler Replacement Latimer	900,000.00	265,552.79	-	265,552.79	-	634,447.21	
FY19	Needs Audit	HJMS Renovation - Phase 3	23,965,620.00	19,999,054.04	944.95	19,999,998.99	-	3,965,621.01	
FY20	October 2023	District Security Improvements	1,000,000.00	390,237.18	570,599.74	960,836.92	-	39,163.08	
FY20	Needs Audit	SHS Partial Roof Replacement	2,600,000.00	2,115,245.48	12,113.40	2,127,358.88	-	472,641.12	
FY22	October 2023	SHS Bleachers & Press Box	945,000.00	37,675.99	554,685.20	592,361.19	328,726.02	23,912.79	
FY22	December 2024	Latimer Lane Renovation	39,054,243.00	1,168,574.53	10,855,307.26	12,023,881.79	24,603,568.18	2,426,793.03	
FY23	September 2024	Tootin Water Distribution & Drainage	480,000.00	852.00	134,556.00	135,408.00	-	344,592.00	
FY23	October 2023	District Network Infrastructure	400,000.00	-	379,419.65	379,419.65	6,090.00	14,490.35	
FY23	October 2023	District Climate Control	1,305,000.00	-	1,073,362.50	1,073,362.50	-	231,637.50	
FY23	September 2024	Central Roof Replacement	370,000.00	-	10,795.00	10,795.00	10,890.00	348,315.00	
FY23	September 2024	Tariffville Roof Replacement	1,000,000.00	-	19,815.00	19,815.00	18,810.00	961,375.00	
FY23	September 2024	Central Electric Svc & Distribution	250,000.00	-	275.84	275.84	-	249,724.16	
FY23	November 2023	Tariffville Modulars	350,000.00	-	200,582.26	200,582.26	602,122.00	(452,704.26)	Supplemental funding approved in FY24 budget

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2023

Inception Year	Project	Cumulative Appropriations June 30, 2023	Expenditures			Encumbrances June 30, 2023	Uncommitted Balance June 30, 2023	Notes
			Balance June 30, 2022	Current Year	Balance June 30, 2023			
	FY19 CNR Projects	1,194,450	1,196,547.76	-	1,196,547.76	-	(2,097.76)	Close
	CNR Reserve (5 Year Payback)	1,900,000	-	-	-	-	1,900,000.00	
Recurring	CNR Assessor	385,100	81,876.56	239,789.52	321,666.08	-	63,433.92	
FY23	Police Cruisers	155,453	-	157,961.64	157,961.64	-	(2,508.64)	
FY20	Radio Feasibility Study	35,000	-	-	-	-	35,000.00	Close
FY21	Ash Borer Tree Mitigation	35,400	31,395.00	-	31,395.00	-	4,005.00	Close
FY23	PW Truck Replacement	210,000	-	210,000.00	210,000.00	-	-	Close
FY20	Infrared Asphalt Trailer	37,000	-	-	-	-	37,000.00	Close
FY20/FY21	Ice Rink Condenser	134,200	131,148.51	-	131,148.51	-	3,051.49	Close
Recurring	Playscapes	380,000	-	55,489.40	55,489.40	273,000.00	51,510.60	
Recurring	Various Drainage Improvements	250,000	105,825.62	127,521.24	233,346.86	-	16,653.14	
FY21	Rec/PAC Building Staining	85,000	72,658.42	-	72,658.42	-	12,341.58	Close
FY20/FY21	Rink Control Panel	108,000	86,329.35	-	86,329.35	-	21,670.65	Close
FY21	P&R Garage Ventilation	10,000	-	-	-	-	10,000.00	Fall 2023
FY21	Soft Body Armor	21,000	22,291.00	843.00	23,134.00	-	(2,134.00)	Close
Recurring	Patrol Supervisor Cruisers	110,000	74,216.00	29,024.38	103,240.38	-	6,759.62	
FY21/FY22	Dial A Ride Van	127,000	-	67,738.00	67,738.00	-	59,262.00	
FY23	Mobile Data Terminals	19,000	-	23,962.78	23,962.78	-	(4,962.78)	Close
FY21/FY23	Dump Truck	251,000	103,732.56	140,251.10	243,983.66	-	7,016.34	Close
FY21	Greens Mower	148,500	71,319.80	73,183.00	144,502.80	-	3,997.20	Close
FY23	Snow Plow	31,000	-	31,000.00	31,000.00	-	-	Close
Recurring	P&R Signage	48,000	-	52,200.00	52,200.00	-	(4,200.00)	Close
FY20	PW Utility Van	46,000	34,815.50	-	34,815.50	-	11,184.50	Close
Recurring	Police Admin Vehicles	302,300	167,542.07	98,179.61	265,721.68	-	36,578.32	
Recurring	Computer Replacement	81,360	35,220.80	35,577.01	70,797.81	-	10,562.19	
Recurring	Radio System Maint/Repair	20,000	-	-	-	-	20,000.00	
FY22	Microsoft Upgrade	17,550	-	17,416.80	17,416.80	-	133.20	Close
Recurring	Body & Car Cameras	54,512	-	46,512.00	46,512.00	-	8,000.00	
FY22	Equipment Trailer	8,000	-	9,795.00	9,795.00	-	(1,795.00)	Close
FY22	Schultz Park Gazebo	10,000	7,104.00	-	7,104.00	-	2,896.00	Close
FY22	Rink Chiller	180,000	-	13,938.00	13,938.00	3,493.00	162,569.00	
FY22	Meadows Facilities Maint	10,000	-	-	-	-	10,000.00	
FY22	Parks Utility Vehicle	25,000	-	23,309.92	23,309.92	-	1,690.08	Close
FY23	Traffic Calming	100,000	-	-	-	-	100,000.00	
FY22/FY23	Clubhouse Repairs	170,000	25,802.77	104,800.67	130,603.44	-	39,396.56	
FY22	Police Training Simulator	65,000	62,500.00	-	62,500.00	-	2,500.00	Close
FY22/FY23	Irrigation Replacement	106,000	-	35,477.93	35,477.93	-	70,522.07	
Recurring	Material Crushing	127,000	92,107.75	-	92,107.75	-	34,892.25	
FY22	Spam Filter/Archiving	12,000	10,550.00	-	10,550.00	-	1,450.00	Close
FY22	Parks Maintenance Software	15,000	-	-	-	-	15,000.00	Pending receipt of invoices
FY22	WPCA Vehicle	45,000	-	-	-	-	45,000.00	Close
FY22	Tunix Pump Station Rehab	50,000	-	-	-	-	50,000.00	Close
FY22	Plow Blades	28,000	10,908.20	-	10,908.20	-	17,091.80	

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended June 30, 2023

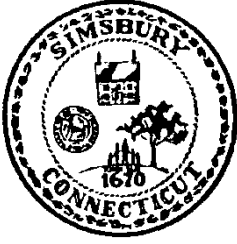
Inception Year	Project	Cumulative Appropriations June 30, 2023	Expenditures			Encumbrances June 30, 2023	Uncommitted Balance June 30, 2023	Notes
			Balance	Current	Balance			
			June 30, 2022	Year	June 30, 2023			
FY22	Front End Loader	200,000	188,427.12	-	188,427.12	-	11,572.88	
FY22	Bunker Raker	27,000	25,202.80	-	25,202.80	-	1,797.20	Close
FY21	Life Safety Analysis - PAC	15,000	-	-	-	-	15,000.00	
FY21	Lieutenant Office Space	25,000	27,517.66	-	27,517.66	-	(2,517.66)	Close
FY21	Wayfinding Signage	20,000	-	-	-	-	20,000.00	
FY23	Bobcat Skid Loader	70,000	-	12,446.72	12,446.72	-	57,553.28	
FY23	Gateway Signage	55,500	-	-	-	-	55,500.00	
FY23	Scout Hall Repairs & Maintenance	35,000	-	15,835.99	15,835.99	-	19,164.01	
FY23	Carpet Cleaner	12,000	-	6,005.00	6,005.00	-	5,995.00	
FY23	Pool Repairs & Maintenance	30,000	-	32,000.00	32,000.00	-	(2,000.00)	Close
FY23	Cyber Security Audit	35,000	-	-	-	-	35,000.00	
FY23	Community Farms Repairs & Maintenance	20,000	-	-	-	-	20,000.00	
FY23	Cart Path Repairs & Maintenance	35,000	-	-	-	-	35,000.00	
FY23	Staffing Study	70,000	-	25,909.05	25,909.05	-	44,090.95	
FY23	Firearms	54,000	-	49,455.42	49,455.42	-	4,544.58	
FY23	Elevator Renovation	40,000	-	11,825.00	11,825.00	11,300.00	16,875.00	
FY23	HVAC Repairs & Maintenance	50,000	-	-	-	-	50,000.00	
FY23	DPW Dump Truck	76,561	-	-	-	61,884.65	14,676.35	
FY23	Roller	21,577	-	21,577.04	21,577.04	-	-	Close
FY23	Milling Machine	36,000	-	10,205.00	10,205.00	-	25,795.00	
FY23	Turf Sprayer	90,000	-	-	-	-	90,000.00	
FY23	Pavilion Repairs	75,000	-	-	-	-	75,000.00	
FY23	Backstop Replacement	27,000	-	25,100.00	25,100.00	-	1,900.00	
FY23	Air Volume Control	38,000	-	34,126.00	34,126.00	-	3,874.00	
FY23	Pond Dredging	50,000	-	-	-	-	50,000.00	
FY23	WPCA Roof Repairs & Maintenance	130,000	-	-	-	-	130,000.00	
FY23	Pollinator Pathways	25,000	-	2,410.70	2,410.70	-	22,589.30	
FY22	SCTV Space Renovations	45,000	-	36,407.12	27,947.68	-	17,052.32	
FY22	PW Skid Loader	80,750	58,645.00	-	58,645.00	-	22,105.00	
FY23	Barn Demolition	40,000	-	29,161.72	29,161.72	10,496.68	341.60	
FY23	56 Wolcott Purchase	215,000	-	179,013.46	179,013.46	35,600.00	386.54	
FY22	Eno Chiller	20,000	-	16,472.27	16,472.27	-	3,527.73	
FY22	IT Switches	15,000	-	-	-	-	15,000.00	
FY22	Town Farm Facility Junk Removal	20,000	-	-	-	-	20,000.00	
FY23	Police IT Equipment Grant	70,000	-	29,947.36	29,947.36	-	40,052.64	

Education Projects

Recurring	Buses/Vehicles/Equipment	148,910	-	-	-	-	148,910.00	
FY23	Exterior Improvements	42,832	-	35,295.00	35,295.00	-	7,537.00	Close
FY23	SHS Carpet & Flooring	48,316	-	47,074.35	47,074.35	-	1,241.65	Close
FY23	District Playground Maint	14,584	-	14,058.00	14,058.00	-	526.00	Close
FY23	Squadron Carpet & Flooring	84,901	-	89,489.00	89,489.00	-	(4,588.00)	Close
FY23	SHS Auditorium AV	33,000	-	35,411.40	35,411.40	-	(2,411.40)	Close
FY23	District Plow	59,034	-	62,075.50	62,075.50	-	(3,041.50)	Close

Town of Simsbury
 Capital Non-Recurring Fund
 Schedule of Expenditures Compared with Appropriations
 For the Period Ended June 30, 2023

Inception Year	Project	Cumulative Appropriations June 30, 2023	Expenditures			Encumbrances June 30, 2023	Uncommitted Balance June 30, 2023	Notes
			Balance June 30, 2022	Current Year	Balance June 30, 2023			
FY23	HJ Tennis Courts	55,000	-	55,000.00	55,000.00	-	-	Close
FY23	SHS Interior Improvements	23,942	-	23,558.66	23,558.66	-	383.34	Close
FY23	Central Interior Improvements	14,132	-	13,872.00	13,872.00	-	260.00	Close
FY23	Squadron Interior Improvements	25,649	-	24,950.82	24,950.82	-	698.18	Close



Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Item Submission Form

- Title of Submission:** Proposed Fiscal Year 2022/2023 General Fund and Capital Transfers
- Date of Board Meeting:** October 17, 2023
- Individual or Entity Making the Submission:**
Amy Meriwether, Finance Director/Treasurer
- Action Requested of the Board of Finance:**
If the Board of Finance supports the General Fund and capital transfer requests as presented, the following motion is in order:

Move, effective October 17, 2023, to transfer \$3,465,000 from the General Fund to the Capital Reserve Fund in the amount of \$3,300,000 and CNR Fund in the \$165,000 and further move to appropriate the CNR funds for the following projects: (1) Managed Network Detection and Response (\$18,000), (2) Network Switches (\$37,000), PAC Life Safety Analysis (\$35,000) and Compensation & Classification Study (\$75,000).

Move, effective October 17, 2023, to roll over open encumbrances totaling \$68,319 and appropriate the funds in the FY24 budget in accordance with the "Open Purchase Order Detail" report.

Move, effective October 17, 2023, to unassign the FY22 General Fund fund balance assignment of \$1,361,317 and re-assign \$68,319 of fund balance at the end of FY23 for open encumbrances.

Move, effective October 17, 2023 to approve the year end budget transfers in accordance with the "General Fund Budget Transfers - Budgetary Basis" document.

Move, effective, October 17, 2023 to approve the capital transfers in accordance with the "Capital Transfer Requests" document

- Summary of Submission:**

General Fund Transfers

The General Fund ended FY22/23 with a net increase to fund balance of \$2,301,556 and an unassigned fund balance of \$21,476,398 or 18.63% of General Fund expenditures. Staff is requesting year end transfers in accordance with the attached document "General Fund – Close Out Transfer Requests"

Capital Transfers

The attached document, “Capital Transfer Requests” provides a listing of projects that were completed in FY22/23.

6. Financial Impact:

Included in attached documents

7. Description of Documents Included with Submission:

- General Fund Schedule of Changes in Fund Balance – Budgetary Basis
- General Fund Close Out Transfer Requests
- Open Purchase Order Detail
- General Fund Budget Transfers – Budgetary Basis
- Capital Transfer Requests

**Town of Simsbury
General Fund
Schedule of Changes in Fund Balance - Budgetary Basis
For the Year Ended June 30, 2023**

Fund Balance, July 1, 2022 **\$ 19,390,002**

	Original Budget	Final Budget	Preliminary Actual	Budget Variance	
Total Revenues and Transfers In	\$ 114,961,272	\$ 115,452,584	\$ 117,589,988	\$ 2,137,404	
Appropriation of Fund Balance	-	911,220	-	(911,220)	
Total Revenues Less Appr. of Fund Balanc	114,961,272	116,363,804	117,589,988	1,226,184	
Total Expenditures and Transfers Out	114,961,272	116,363,804	115,279,547	(1,084,257)	
Net Increase to Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,310,441</u>	<u>\$ 2,310,441</u>	<u>2,310,441</u>

Fund Balance, June 30, 2023 **\$ 21,700,443**

Fund Balance Breakdown Preceding Transfers:		
	% of FY24 Expenditures	Balance
Non-Spendable Fund Balance	0.12%	\$ 137,956
Assigned Fund Balance	0.06%	68,319
Unassigned Fund Balance	18.65%	21,494,168
Total Fund Balance, June 30, 2023	18.82%	\$ 21,700,443

**Town of Simsbury
General Fund
Close Out Transfer Requests
For the Year Ended June 30, 2023**

Transfers from General Fund

Managed Network Detection and Response	Security feature supports firewall workloads and enhances visibility into exploits, scans and other malicious traffic. This would compliment our current endpoint solution and add another layer of cyber services for town and police networks (\$5,377.90 one-time charge with \$13,824 annual cost).	\$ 18,000
Network Switches	Project was funded in FY24 for \$42,000. Current pricing came in at \$78,000. Fully funding this project would provide for needed replacement of legacy equipment for municipal and law enforcement.	37,000
PAC Life Safety Analysis (additional funding)	\$15,000 was previously allocated for this project; a quote of \$41,000 was received	35,000
Compensation & Classification Study	conduct a comprehensive, Town-wide assessment of current job classifications, job descriptions, and analysis of existing pay grades.	75,000
Transfer to Capital Reserve Fund		3,300,000
Total Transfers from General Fund		\$ 3,465,000

Transfers to General Fund Assigned Fund Balance

Year End Encumbrances	68,319
Total Transfers to Assigned Fund Balance	\$ 68,319

Fund Balance Summary		
Net Increase to Fund Balance Before Transfers	\$	2,310,441
Transfers from General Fund		<u>(3,465,000)</u>
Net Decrease to Fund Balance After Transfers		<u><u>(1,154,559)</u></u>
Fund Balance Post Transfers		
Fund Balance, July 1, 2022		19,390,002
Net Increase to Fund Balance After Transfers		<u>(1,154,559)</u>
Fund Balance, June 30, 2023		<u><u>18,235,443</u></u>
Fund Balance Breakdown Post Transfers		
Non-Spendable Fund Balance	0.12%	137,956
Assigned Fund Balance	0.06%	68,319
Unassigned Fund Balance	<u>15.64%</u>	<u>18,029,168</u>
Total Fund Balance	<u>15.82%</u>	<u>\$ 18,235,443</u>
* Unassigned Fund Balance as a % of FY24 Budgeted Expenditures		14.82%

**Town of Simsbury
Open Purchase Order Detail
June 30, 2023**

DEPARTMENT	VENDOR NAME	AMOUNT	ITEMS/SERVICES PURCHASED
Aging & Disability Comm	PAUL KILMER	200.00	Aging & Disability Picnic Magic Program
Board of Education	THE WAREHOUSE STORE FIXTURE COMPANY	1,211.31	Equipment Repair
Board of Education	ADVANCED MECHANICAL SERVICES, LLC	2,880.00	Replace Compressor at SHS
Board of Education	AMAZON CAPITAL SERVICES, INC	173.58	Yoga Mat Holders
Board of Education	AFFORDABLE COMPUTER PRODUCTS, INC.	801.05	Booktruck with shelves
Board of Education	HOUGHTON MIFFLIN HARCOURT	39,844.02	Math textbooks and workbooks
BOS Community Services	GIFTS OF LOVE, INC.	10,000.00	COVID-19 Relief Grant Program
BOS Community Services	PROMISE TO JORDAN	8,648.97	COVID-19 Relief Grant Program
Library	BAKER & TAYLOR	1,124.99	Books Ordered - B&T - 03/03/23
Library	BAKER & TAYLOR	536.65	Books Ordered - B&T - 03/24/23
Library	BAKER & TAYLOR	72.54	Books Ordered - B&T - 05/19/23
Library	BAKER & TAYLOR	442.70	Books Ordered - B&T - 05/05/23
Library	INGRAM INDUSTRIES, INC.	119.67	Books Ordered - Ingram - 03/24
Library	INGRAM INDUSTRIES, INC.	61.71	Books Ordered - Ingram - 02/16
Police	UNIVERSITY OF CONNECTICUT	200.00	Training
Public Works	BOBCAT OF CONNECTICUT, INC.	781.66	Oil Filter, Air filter
Public Works	ROBERT ALGIERE	1,200.00	Dog Park Water Fountain Concrete Pad
Town Clerk	JEN ESPINAL	20.00	Htfd County Town Clerks Assoc Dues
		68,318.85	

FY23 YEAR-END-SAVINGS REQUESTS

Request	Department	Note	Amount
Managed Network Detection and Response	IT	Security feature supports firewall workloads and enhances visibility into exploits, scans and other malicious traffic. This would compliment our current endpoint solution and add another layer of cyber services for town and police networks (\$5,377.90 one-time charge with \$13,824 annual cost).	\$ 18,000
Fiber Build-Out – Golf Maintenance Facility	IT	This is the last facility that is not connected to Town services via robust and dependable communication media. Project has been reviewed by Frontier Fiber and subcontractor(s) and have received a cost between \$16,000 and \$19,000 one-time fee. Ongoing internet fees and security appliances are already included within department budget.	\$ 19,000
Fiber Build-Out – PAC	IT	This is part of an initial phase of security surveillance upgrades within the Town. The fiber optic plant will support video cameras on the facility to be streaming their video back to centralized DVR equipment within Town Hall and Police department for monitoring, reviewing and documenting.	\$ 14,500
Network Switches	IT	Project was funded in FY24 for \$42,000. Current pricing came in at \$78,000. Fully funding this project would provide for needed replacement of legacy equipment for municipal and law enforcement.	\$ 37,000
Library Public Furniture - Comprehensive Study	Library	The majority of the furniture in public spaces is now 15 years old, with some as old as 38 years. A comprehensive study of all existing public furniture within the building would include a 10-year plan for gradual replacement and suggestion of recommended replacement items. This study would enable the Library to budget incremental amounts each year to replace the furniture which most needs to be replaced, rather than one large capital expense.	\$ 25,000
Simsbury Farms Tennis/Pickleball Courts - Crack Repairs	Parks & Rec	The courts have developed numerous cracks and will soon develop into a safety hazard. By filling these cracks now, we will be able to safely extend the useful life of the courts. Reconstruction of the courts is currently showing in FY29 on the CNR plan.	\$ 20,591
Roadside Cameras	Police	Flock Safety License Plate Reader Cameras are mounted roadside to capture video of vehicles and plates on public roadways for investigative purposes (such as stolen vehicles, vehicles involved in crimes, missing person, wanted persons/vehicles, etc.). They do not livestream nor are they used for traffic enforcement purposes. Each intersection requires 2 cameras. We would like to contract for at least three intersections for a 2 year pilot program, to be assessed for effectiveness after the two years.	\$ 39,900
Crossing Guard Equipment Improvements	Police	Funding would allow for the following safety equipment improvements for our crossing guards: new reflective stop sign paddles with flashing LED lights; high visibility gloves with grips (to secure a hold of the stop paddle and umbrella if need be); bright compact umbrella.	\$ 2,700
Honor Guard Uniforms	Police	Since changing uniforms from the two-tone gray to blue in 2019, we have not had an honor guard uniform. The honor guard uniform is used for parades, and formal ceremonies such as swearing in of selectman, remembrances, funerals, etc.	\$ 6,000
Backdrop and Lectern Emblem	Police	The backdrop (includes stand) will be used for press conferences or meetings with the public/media and the emblem will replace the outdated emblem on our lectern.	\$ 675
Community Farm House - Painting, Lead Abatement, and Repairs	Public Works	With the change of operators at the community farm on Wolcott Road, it would be beneficial to accelerate our project to paint the Eno Farm House on the property.	\$ 40,000
Scout Hall Painting	Public Works	Funds would allow department to contract out for this work. This would supplement the remaining \$12,500 in the existing CNR account. By using a third party vendor, we would avoid liability associated with any lead paint abatement and allow staff to focus on other services.	\$ 15,000
Iron Horse Blvd - Pollinator Plantings	Public Works	Funding would provide for a start to a multi-year project for pollinator plantings along Iron Horse Boulevard.	\$ 35,000
PAC Life Safety Analysis (additional funding)	TMO	\$15,000 was previously allocated for this project; a quote of \$41,000 was received	\$ 35,000
Compensation and Classification Study	TMO	Funds will provide for consulting services to conduct a comprehensive, Town-wide assessment of current job classifications, job descriptions, and analysis of existing pay grades.	\$ 75,000
			\$ 383,366

Town of Simsbury
General Fund
Year End Budget Transfers - Budgetary Basis
For the Year Ended June 30, 2023

	Final Budget	Additional Appropriation	Budget Reduction	Adjusted Budget	Balance
General Government					
Town Manager's Office	\$ 495,579	\$ 36,587	\$ -	\$ 532,166	\$ -
Planning Department	376,670	-	(12,961)	363,709	-
Finance Department	475,689	67,078	-	542,767	-
Information Technology	494,378	-	(36,888)	457,490	-
Building Department	306,404	-	(2,539)	303,865	-
Assessor's Office	381,919	40,682	-	422,601	-
Town Clerk	250,045	53,921	-	303,966	-
Tax Department	199,496	26,278	-	225,774	-
Legal Services	151,000	54,935	-	205,935	-
Elections Administration	157,035	-	(13,053)	143,982	-
Community Services	403,427	-	(59,248)	344,179	-
General Government	126,716	-	(6,883)	119,833	-
Board of Finance	48,295	6,345	-	54,640	-
Economic Development Commission	50,650	12,850	-	63,500	-
Land Use Commission	19,200	-	(357)	18,843	-
Regional Probate Court	9,548	-	-	9,548	-
Public Buildings Commission	2,000	-	(681)	1,319	-
Total General Government	3,948,051	298,677	(132,610)	4,114,118	-
Public Safety					
Police Department	5,542,887	-	(108,619)	5,434,268	-
Dispatch	592,210	-	(48,248)	543,962	-
Animal Control	75,217	-	(21,809)	53,408	-
Police Commission	750	-	(676)	74	-
Emergency Management	26,800	-	(11,470)	15,330	-
Total Public Safety	6,237,864	-	(190,822)	6,047,042	-
Public Works					
Highway Department	3,189,689	-	(34,555)	3,155,134	-
Buildings & Maintenance	537,636	-	(23,868)	513,768	-
Engineering	307,479	7,315	-	314,794	-
Public Works Administration	334,726	48,002	-	382,728	-
Town Office Buildings	151,172	14,723	-	165,895	-
Library	154,527	-	(6,558)	147,969	-
Eno Memorial Hall	74,609	22,465	-	97,074	-
Other Buildings	33,810	1,716	-	35,526	-
Landfill	78,000	3,363	-	81,363	-
Total Public Works	4,861,648	97,585	(64,981)	4,894,251	-
Health & Welfare					
Social Service Administration	408,666	17,119	-	425,785	-
Senior Center Services	160,687	10,188	-	170,875	-
Transportation Services	167,870	3,692	-	171,562	-
Health Department	283,926	-	-	283,926	-
Aging & Disability Commission	1,500	-	(634)	866	-
Total Health & Welfare	\$ 1,022,649	\$ 30,999	\$ (634)	\$ 1,053,014	\$ -

Town of Simsbury
General Fund
Year End Budget Transfers - Budgetary Basis
For the Year Ended June 30, 2023

	<u>Final Budget</u>	<u>Additional Appropriation</u>	<u>Budget Reduction</u>	<u>Adjusted Budget</u>	<u>Balance</u>
Culture & Recreation					
Library	\$ 1,646,557	\$ 103,798	\$ -	\$ 1,750,355	\$ -
Parks & Open Space	1,016,874	-	(35,248)	981,626	-
Memorial Pool	81,097	-	(8,122)	72,975	-
Recreation Administration	82,060	600	-	82,660	-
Memorial Field	37,714	-	(3,020)	34,694	-
Beautification Committee	6,000	-	(2,534)	3,466	-
Total Culture & Recreation	<u>2,870,302</u>	<u>104,398</u>	<u>(48,923)</u>	<u>2,925,776</u>	<u>-</u>
Education					
Board of Education	77,030,819	-	-	77,627,397	(596,578)
Total Education	<u>77,030,819</u>	<u>-</u>	<u>-</u>	<u>77,627,397</u>	<u>(596,578)</u>
Intergovernmental					
Employee Benefits	6,741,777	-	(960,593)	5,781,184	-
Liability Insurance	672,949	-	(30,310)	642,639	-
Transfer Out - Simsbury Farms	151,715	-	-	151,715	-
Transfer Out - MSP Senior Center	10,480	-	-	10,480	-
Transfer Out - Youth Service Bureau	8,000	-	-	8,000	-
Transfer Out - Athletics Field	2,250	-	-	2,250	-
Contingency Reserve	184,953	-	(184,953)	-	-
Wage Settlement	798,665	-	(798,665)	-	-
Vacancy Rate	(200,000)	200,000	-	-	-
Transfer Out - CNR 2019	83,250	-	-	83,250	-
Transfer Out - CNR 2020	83,250	-	-	83,250	-
Transfer Out - CNR 2021	83,250	-	-	83,250	-
Transfer Out - CNR 2022	83,250	-	-	83,250	-
Transfer Out - CNR 2023	393,250	-	-	393,250	-
Transfer Out - Capital Reserve	1,291,074	-	-	1,291,074	-
Transfer Out - ARPA	3,632,833	-	-	3,632,833	-
Total Intergovernmental	<u>14,020,946</u>	<u>200,000</u>	<u>(1,974,521)</u>	<u>12,246,425</u>	<u>-</u>
Debt Service					
Principal	5,090,000	-	-	5,090,000	-
Interest	1,281,525	-	-	1,281,525	-
Total Debt Service	<u>6,371,525</u>	<u>-</u>	<u>-</u>	<u>6,371,525</u>	<u>-</u>
Total Expenditures	\$ <u>116,363,804</u>	\$ <u>731,658</u>	\$ <u>(2,412,492)</u>	\$ <u>115,279,547</u>	\$ <u>(596,578)</u>

**Town of Simsbury
Capital Transfer Requests
For the Year Ended June 30, 2023**

Transfers to Sewer Use Fund

Capital Fund - Woodland Street Upgrade	8,644
Capital Fund - Primary Clarifier	45,040
Capital Fund - Sec Clarifier Weir Cover	76,190
Capital Fund - Woodland/Hopmeadow Sewer Upgrades	61,442
CNR - WPCA Vehicle	45,000
CNR - Tunix Pump Station Rehab	50,000
Total Transfers to Sewer Use Fund	\$ <u>286,317</u>

Transfers to Town Aid Road Fund

CNR - Infared Asphalt Trailer	37,000
Total Transfers to Town Aid Road Fund	\$ <u>37,000</u>

Transfers to the Golf Surcharge Account

CNR - Bunker Raker	1,797
Total Transfers to the Golf Surcharge Account	\$ <u>1,797</u>

Transfers to the Latimer Lane Renovate as New Project

Capital Fund - Technology Infrastructure	6,199
Total Transfers to Latimer Lane Renovate as New Project	\$ <u>6,199</u>

Transfers to/from Capital Reserve

General Fund Reserve	3,300,000
Private Duty Fund Transfer	80,079
Capital Fund - Bridge Improvements (Design FY15)	38,833
Capital Fund - Weatogue Planning Route 10 and Code Prep	24,460
Capital Fund - Dam Evaluations and Repairs	(8,303)
Capital Fund - Meadow Parking Improvements	39,165
CNR Fund - FY19	56,998
CNR - Radio Feasibility Study	28,000
CNR - Mobile Data Terminals	(4,963)
CNR - Greens Mower	3,997
CNR - PW Utility Van	11,185
CNR - Police Training Simulator	2,500
CNR - Lietenant Office Space	(2,518)
Total Transfers to Capital Reserve	\$ <u>3,569,432</u>

Capital Reserve Summary

Capital Reserve @ 6/30/23 (Before YE Transfers)	\$ 5,561,526
Transfers to Capital Reserve	<u>3,569,432</u>
Capital Reserve @ 6/30/23 (After YE Transfers)	<u><u>9,130,958</u></u>

Capital Reserve Breakdown

Assigned - FY19 Bond Premium	472,201
Assigned - FY20 Bond Premium	559,359
Assigned - Gellert Funds - Senior Center	71,475
Assigned - Private Duty - Police	436,365
Assigned - Latimer Project	1,364,624
Restricted - Liquor Surcharge Funds	24,061
Unassigned	<u>6,202,873</u>
Total Capital Reserve	\$ <u><u>9,130,958</u></u>

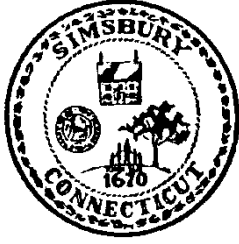
FY24 Capital Reserve Summary

Capital Reserve @ 7/1/23	\$ 9,130,958
ARPA Transfer	3,378,191
FY19 Bond Premium Transfer	(145,843)
FY20 Bond Premium Transfer	(135,344)
Assessor's Office Study	(150,000)
Latimer Lane Project Transfer	(1,364,624)
Latimer Lane Outdoor Learning Space	(345,800)
BOE Social Workers	(225,000)
SVAA Radio Forgiveness	(40,516)
CNR	(548,680)
Capital (CRF & ARPA)	(446,940)
Private Duty CNR	(215,827)
Capital Debt Service Offset	<u>(3,000,000)</u>
Estimated Capital Reserve @ 6/30/24	<u><u>5,890,575</u></u>

FY24 Capital Reserve Breakdown

Assigned - FY19 Bond Premium	326,358
Assigned - FY20 Bond Premium	424,016
Assigned - Gellert Funds - Senior Center	71,475
Assigned - Private Duty - Police	220,538

Assigned - Library Literacy (Years 2 & 3)	8,263
Assigned - Contingency	100,000
Restricted - Liquor Surcharge Funds	24,061
Unassigned	<u>4,715,865</u>
Total Capital Reserve	\$ <u><u>5,890,575</u></u>



Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Fiscal Year 2023/2024 Budget Status Report thru September 30, 2023
2. **Date of Board Meeting:** October 17, 2023
3. **Individual or Entity Making the Submission:**
Amy Meriwether, Finance Director/Treasurer
4. **Action Requested of the Board of Finance:**
None
5. **Summary of Submission:**

General Fund

General fund revenues are expected to exceed expenditures by \$2,226,670 as of June 30, 2024. Fund balance is anticipated to increase from \$18,029,168 to \$20,230,838. Below is a breakdown of revenue drivers that are anticipated to result in the surplus.

Revenues – Budget Surplus of \$2,226,670, mainly attributable to:

- Tax Department – Surplus of \$959,752 - Current year tax collections were budgeted at a collection rate of 98.5% but anticipated to come in at 99.5%
- Finance Department – Surplus of \$1,241,918 – Increased interest income resulting from rising interest rates. Projected out in accordance with actual payments received in the first quarter.
- Planning Department – Surplus of \$30,000 - Unanticipated bond call of \$25,000 for the Cambridge Crossing property

The following amendments were made to the fiscal year 2023/2024 budget to date:

- Planning Department - \$30,000 for the unanticipated erosion and sediment control repairs at the Cambridge Crossing property.

Capital Funds

After all fiscal year 2023/2024 budget activity is accounted for, the remaining unassigned fund balance at the of June 30, 2024 is estimated to be \$4,715,865, which can be utilized during the fiscal year 2024/2025 budget process.

A summary of all capital projects and capital reserve fund analysis are included with this submission.

Parks and Recreation (Simsbury Farms) Fund

Parks and Recreation fund expenditures are expected to exceed revenues by \$370,279 as of June 30, 2024. Fund balance is anticipated to decrease from \$635,335 to \$265,056. This was a planned use of fund balance.

See attached financial statements for line item detail explanations on variances.

Health Insurance Fund

The Health Insurance Fund expenditures are expected to exceed revenues by \$80,412 as of June 30, 2024. This is a planned use of fund balance. Fund balance is expected to decrease from \$3,409,906 to \$3,329,494. Reserves are expected to total \$4,321,594, or 26% of claims as of June 30, 2024. The Town's health insurance consultants recommend reserves of at least 25% of expected claims (12 weeks or more).

See attached financial statements for line item detail explanations on variances.

Sewer Use Fund

The Sewer Use Fund expenditures are expected to exceed revenues by \$1,466,699 as of June 30, 2024. This is a planned use of fund balance. Fund balance is expected to decrease from \$7,839,257 to \$6,372,558.

See attached financial statements for line item detail explanations on variances.

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 Statement of Revenues, Expenditures and Changes in Fund Balance
- 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 Statement of Revenues, Expenditures and Changes in Fund Balance
- Capital Projects Summary
- Capital Non-Recurring Fund Summary

**TOWN OF SIMSBURY
GENERAL FUND
Revenue Detail
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

Description	FY2023				FY2024				FY2024			FISCAL NOTES
	BUDGETED REVENUE	FY2023 ACTUAL As of 9/30/2022	\$ Variance	% Recvd	BUDGETED REVENUE	FY2024 ACTUAL As of 9/30/2023	\$ Variance	% Recvd	PROJECTED AT YEAR-END	\$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	
GENERAL GOVERNMENT												
TAX DEPARTMENT	100,624,738	55,543,747	(45,080,991)	55.20%	106,499,159	59,206,647	(47,292,512)	55.59%	107,458,911	959,752	100.90%	Budgeted collection rate at 98.5%, anticipated at 99.5%
BUILDING DEPARTMENT	738,500	353,147	(385,353)	47.82%	700,000	118,343	(581,657)	16.91%	700,000	-	100.00%	
FINANCE DEPARTMENT	333,631	78,640	(254,991)	23.57%	1,167,718	602,409	(565,309)	51.59%	2,409,636	1,241,918	206.35%	Based on first quarter
TOWN CLERK	888,590	276,495	(612,095)	31.12%	667,340	213,548	(453,792)	32.00%	667,340	-	100.00%	
TOWN MANAGER'S OFFICE	345,202	120,000	(225,202)	34.76%	350,202	227,242	(122,960)	64.89%	350,202	-	100.00%	
INFORMATION TECHNOLOGY	171,752	42,938	(128,814)	25.00%	174,798	43,700	(131,099)	25.00%	174,798	-	100.00%	
PLANNING DEPARTMENT	-	-	-	#DIV/0!	-	30,000	30,000	#DIV/0!	30,000	30,000	#DIV/0!	Performance bond called for cambridge crossing property
LAND USE COMMISSION	20,000	7,001	(12,999)	35.00%	20,000	4,838	(15,162)	24.19%	20,000	-	100.00%	
INSURANCE REFUNDS	47,500	56,431	8,931	118.80%	60,000	-	(60,000)	0.00%	60,000	-	100.00%	
ASSESSOR'S OFFICE	5,800	-	(5,800)	0.00%	5,800	-	(5,800)	0.00%	5,800	-	100.00%	
TOTAL GENERAL GOVERNMENT	103,175,713	56,478,400	(46,697,313)	54.74%	109,645,017	60,446,726	(49,198,291)	55.13%	111,876,687	2,231,670	102.04%	
PUBLIC SAFETY												
POLICE DEPARTMENT	210,600	40,498	(170,103)	19.23%	225,245	133,211	(92,034)	59.14%	225,245	-	100.00%	
ANIMAL CONTROL	500	-	(500)	0.00%	500	5	(495)	1.00%	500	-	100.00%	
TOTAL PUBLIC SAFETY	211,100	40,498	(170,603)	19.18%	225,745	133,216	(92,529)	59.01%	225,745	-	100.00%	
PUBLIC WORKS												
ENGINEERING	25,050	5,036	(20,014)	20.10%	25,050	4,278	(20,772)	17.08%	25,050	-	100.00%	
ENO MEMORAL HALL	1,000	1,000	-	100.00%	1,000	80	(920)	8.00%	1,000	-	100.00%	
HIGHWAY DEPARTMENT	3,250	2,447	(803)	75.29%	3,250	-	(3,250)	0.00%	3,250	-	100.00%	
TOTAL PUBLIC WORKS	29,300	8,483	(20,817)	28.95%	29,300	4,358	(24,942)	14.87%	29,300	-	100.00%	
HEALTH & WELFARE												
ELDERLY/HANDICAPPED TRANSPORT	40,720	-	(40,720)	0.00%	40,720	-	(40,720)	0.00%	40,720	-	100.00%	
TOTAL HEALTH & WELFARE	40,720	-	(40,720)	0.00%	40,720	-	(40,720)	0.00%	40,720	-	100.00%	
CULTURE, PARKS & RECREATION												
PARKS & RECREATION	232,651	58,163	(174,488)	25.00%	244,437	61,109	(183,328)	25.00%	244,437	-	100.00%	
LIBRARY	9,700	3,308	(6,392)	34.11%	7,800	5,152	(2,648)	66.06%	7,800	-	100.00%	
COMMUNITY GARDENS	4,400	-	(4,400)	0.00%	4,400	(50)	(4,450)	-1.14%	4,400	-	100.00%	
MEMORAL POOLS & FIELDS	2,800	11,257	8,457	402.04%	22,800	1,312	(21,488)	5.75%	22,800	-	100.00%	
TOTAL CULTURE, PARKS & RECREATION	249,551	72,728	(176,823)	29.14%	279,437	67,524	(211,913)	24.16%	279,437	-	100.00%	
EDUCATION												
BOARD OF EDUCATION	7,139,378	28,648	(7,110,730)	0.40%	7,381,724	80,782	(7,300,942)	1.09%	7,381,724	-	100.00%	
TOTAL EDUCATION	7,139,378	28,648	(7,110,730)	0.40%	7,381,724	80,782	(7,300,942)	1.09%	7,381,724	-	100.00%	
INTERGOVERNMENTAL												
TRANSFER IN - BELDEN TRUST	26,960	26,960	-	100.00%	27,380	27,380	-	100.00%	27,380	-	100.00%	
TRANSFER IN - CAPITAL PROJECT FUNDS	430,717	430,717	-	100.00%	281,187	281,187	-	100.00%	281,187	-	100.00%	
TRANSFER IN - ARPA FUND	3,757,833	3,757,833	-	100.00%	3,757,833	3,757,833	-	100.00%	3,757,833	-	100.00%	
TOTAL INTERGOVERNMENTAL	4,215,510	4,215,510	-	100.00%	4,066,400	4,066,400	-	300%	4,066,400	-	100.00%	
TOTAL GENERAL FUND REVENUE	115,061,272	60,844,266	(54,217,006)	52.88%	121,668,343	64,799,005	(56,869,338)	53.26%	123,900,013	2,231,670	101.83%	

**TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

Description	FY2023				FY2024				FY2024			FISCAL NOTES
	BUDGETED EXPENDITURES	FY2023 ACTUAL As of 9/30/2022	\$ Variance	% Spent	BUDGETED EXPENDITURES	FY2024 ACTUAL As of 9/30/2023	\$ Variance	% Spent	PROJECTED AT YEAR-END	\$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	
GENERAL GOVERNMENT												
TOWN MANAGER'S OFFICE	495,579	121,355	374,224	24.49%	503,022	71,840	431,182	14.28%	503,022	-	100.00%	
PLANNING DEPARTMENT	376,670	107,802	268,868	28.62%	423,513	71,297	352,216	16.83%	423,513	-	100.00%	
FINANCE DEPARTMENT	463,189	160,765	302,424	34.71%	582,159	155,607	426,552	26.73%	582,159	-	100.00%	
INFORMATION TECHNOLOGY	494,378	125,039	369,339	25.29%	520,452	91,427	429,025	17.57%	520,452	-	100.00%	
BUILDING DEPARTMENT	306,404	68,374	238,030	22.31%	319,151	67,576	251,575	21.17%	319,151	-	100.00%	
ASSESSOR'S OFFICE	381,919	130,263	251,656	34.11%	408,875	125,318	283,557	30.65%	408,875	-	100.00%	
TOWN CLERK	250,045	85,844	164,201	34.33%	268,007	60,841	207,166	22.70%	268,007	-	100.00%	
TAX DEPARTMENT	199,496	95,200	104,296	47.72%	206,215	72,283	133,932	35.05%	206,215	-	100.00%	
LEGAL SERVICES	151,000	58,559	92,441	38.78%	151,000	31,857	119,143	21.10%	151,000	-	100.00%	
ELECTION ADMINISTRATION	157,035	43,729	113,306	27.85%	159,736	23,407	136,329	14.65%	159,736	-	100.00%	
COMMUNITY SERVICES	231,427	196,841	34,586	85.06%	387,563	237,526	150,037	61.29%	387,563	-	100.00%	
GENERAL GOVERNMENT	126,716	30,190	96,526	23.82%	125,716	25,576	100,140	20.34%	125,716	-	100.00%	
BOARD OF FINANCE	48,295	11,873	36,422	24.58%	55,414	7,377	48,037	13.31%	55,414	-	100.00%	
ECONOMIC DEVELOPMENT COMMISSION	50,650	63,500	(12,850)	125.37%	50,650	-	50,650	0.00%	50,650	-	100.00%	
LAND USE COMMISSION	19,200	2,872	16,328	14.96%	16,350	4,609	11,741	28.19%	16,350	-	100.00%	
REGIONAL PROBATE COURT	9,548	-	9,548	0.00%	10,891	-	10,891	0.00%	10,891	-	100.00%	
PUBLIC BUILDING COMMISSION	2,000	809	1,191	40.47%	2,000	192	1,808	9.60%	2,000	-	100.00%	
DEI COUNCIL	-	-	-	#DIV/0!	4,550	-	4,550	0.00%	4,550	-	100.00%	
TOTAL GENERAL GOVERNMENT	3,763,551	1,303,014	2,460,537	34.62%	4,195,264	1,046,734	3,148,530	24.95%	4,195,264	-	100.00%	
PUBLIC SAFETY												
POLICE DEPARTMENT	5,542,887	1,282,838	4,260,049	23.14%	5,836,568	1,279,820	4,556,748	21.93%	5,836,568	-	100.00%	
DISPATCH	592,210	140,159	452,051	23.67%	610,481	130,700	479,781	21.41%	610,481	-	100.00%	
ANIMAL CONTROL	75,217	7,925	67,292	10.54%	75,687	26,922	48,765	35.57%	75,687	-	100.00%	
POLICE COMMISSION	750	270	480	36.00%	750	-	750	0.00%	750	-	100.00%	
EMERGENCY MANAGEMENT	26,800	-	26,800	0.00%	35,710	17,127	18,583	47.96%	35,710	-	100.00%	
TOTAL PUBLIC SAFETY	6,237,864	1,431,192	4,806,672	22.94%	6,559,196	1,454,570	5,104,626	22.18%	6,559,196	-	100.00%	
PUBLIC WORKS												
HIGHWAY DEPARTMENT	3,173,377	890,695	2,282,682	28.07%	3,298,534	515,112	2,783,422	15.62%	3,298,534	-	100.00%	
BUILDINGS & MAINTENANCE	537,636	134,064	403,572	24.94%	547,326	121,033	426,293	22.11%	547,326	-	100.00%	
ENGINEERING	307,479	85,476	222,003	27.80%	341,086	66,350	274,736	19.45%	341,086	-	100.00%	
PUBLIC WORKS ADMINISTRATION	334,726	106,663	228,063	31.87%	369,295	80,836	288,459	21.89%	369,295	-	100.00%	
TOWN OFFICE BUILDINGS	151,172	47,155	104,017	31.19%	170,810	24,518	146,292	14.35%	170,810	-	100.00%	
LIBRARY	154,527	22,808	131,719	14.76%	162,944	19,259	143,685	11.82%	162,944	-	100.00%	
ENO MEMORIAL HALL	74,609	32,772	41,837	43.93%	88,947	14,555	74,392	16.36%	88,947	-	100.00%	
OTHER BUILDINGS	33,810	4,797	29,013	14.19%	36,538	5,948	30,590	16.28%	36,538	-	100.00%	
LANDFILL	78,000	2,704	75,296	3.47%	80,750	800	79,950	0.99%	80,750	-	100.00%	
TOTAL PUBLIC WORKS	4,845,336	1,327,134	3,518,202	27.39%	5,096,230	848,412	4,247,818	16.65%	5,096,230	-	100.00%	
HEALTH & WELFARE												
SOCIAL SERVICES ADMINISTRATION	400,666	124,349	276,317	31.04%	411,125	97,358	313,767	23.68%	411,125	-	100.00%	
SENIOR CENTER SERVICES	160,687	54,275	106,412	33.78%	164,343	34,825	129,518	21.19%	164,343	-	100.00%	
TRANSPORTATION SERVICES	167,870	23,418	144,452	13.95%	170,540	22,262	148,278	13.05%	170,540	-	100.00%	
HEALTH DEPARTMENT	183,870	191,991	(8,121)	104.42%	186,053	93,027	93,027	50.00%	186,053	-	100.00%	
AGING & DISABILITY COMMISSION	1,500	866	634	57.73%	1,500	880	620	58.66%	1,500	-	100.00%	
TOTAL HEALTH & WELFARE	914,593	394,899	519,694	43.18%	933,561	248,352	685,209	26.60%	933,561	-	100.00%	
CULTURE, PARKS & RECREATION												
LIBRARY	1,646,557	544,795	1,101,762	33.09%	1,722,214	407,399	1,314,815	23.66%	1,722,214	-	100.00%	
PARKS & OPEN SPACE	1,016,874	274,984	741,890	27.04%	1,051,873	245,323	806,550	23.32%	1,051,873	-	100.00%	
MEMORIAL POOL	81,097	47,389	33,708	58.43%	88,378	33,531	54,847	37.94%	88,378	-	100.00%	
RECREATION ADMINISTRATION	64,560	17,691	46,869	27.40%	72,902	23,425	49,477	32.13%	72,902	-	100.00%	
MEMORIAL FIELD	37,714	4,570	33,144	12.12%	42,003	15,893	26,110	37.84%	42,003	-	100.00%	
BEAUTIFICATION COMMITTEE	6,000	182	5,818	3.04%	6,000	369	5,631	6.15%	6,000	-	100.00%	
PARKS & REC COMMISSION	-	-	-	#DIV/0!	750	-	750	0.00%	750	-	100.00%	
TOTAL CULTURE, PARKS & RECREATION	2,852,802	889,612	1,963,190	31.18%	2,984,120	725,941	2,258,179	24.33%	2,984,120	-	100.00%	
EDUCATION												
BOARD OF EDUCATION	77,030,819	10,507,644	66,523,175	13.64%	82,182,136	11,306,420	70,875,716	13.76%	82,182,136	-	100.00%	
TOTAL EDUCATION	77,030,819	10,507,644	66,523,175	13.64%	82,182,136	11,306,420	70,875,716	13.76%	82,182,136	-	100.00%	
INTERGOVERNMENTAL												
EMPLOYEE BENEFITS	6,741,777	1,772,462	4,969,315	26.29%	7,341,792	1,512,833	5,828,959	20.61%	7,341,792	-	100.00%	
LIABILITY INSURANCE	672,949	270,290	402,659	40.17%	496,307	272,088	224,219	54.82%	496,307	-	100.00%	

**TOWN OF SIMSBURY
GENERAL FUND
Expenditure Detail
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

Description	FY2023		\$ Variance	% Spent	FY2024		\$ Variance	% Spent	FY2024		FISCAL NOTES
	BUDGETED EXPENDITURES	FY2023 ACTUAL As of 9/30/2022			BUDGETED EXPENDITURES	FY2024 ACTUAL As of 9/30/2023			PROJECTED AT YEAR-END	\$ FAVORABLE (UNFAVORABLE)	
TRANSFER OUT - SIMSBURY FARMS	151,715	151,715	-	100.00%	151,715	151,715	-	100.00%	151,715	-	100.00%
TRANSFER OUT - MSP SENIOR FUND	10,480	10,480	-	100.00%	10,480	10,480	-	100.00%	10,480	-	100.00%
TRANSFER OUT - YOUTH SERVICE BUREAU	8,000	8,000	-	100.00%	8,000	8,000	-	100.00%	8,000	-	100.00%
TRANSFER OUT - ATHLETICS FIELDS	2,250	2,250	-	100.00%	2,250	2,250	-	100.00%	2,250	-	100.00%
CONTINGENCY RESERVE	184,953	-	184,953	0.00%	382,741	-	382,741	0.00%	382,741	-	100.00%
CONTINGENCY VACANCY	(200,000)	-	(200,000)	0.00%	(250,000)	-	(250,000)	0.00%	(250,000)	-	100.00%
TRANSFER OUT - SIMSBURY CELEBRATES	-	-	-	#DIV/0!	3,300	3,300	-	100.00%	3,300	-	100.00%
TRANSFER OUT - CNR	726,250	393,250	333,000	54.15%	416,250	416,250	-	100.00%	416,250	-	100.00%
TRANSFER OUT - CAPITAL PROJECTS	1,298,574	1,298,574	-	100.00%	-	-	-	#DIV/0!	-	-	#DIV/0!
TRANSFER OUT - CAPITAL RESERVE	3,632,833	3,632,833	-	100.00%	3,378,191	3,378,191	-	100.00%	3,378,191	-	100.00%
TOTAL INTERGOVERNMENTAL	13,229,781	7,539,854	5,689,927	56.99%	11,941,026	5,755,107	6,185,919	48.20%	11,941,026	-	100.00%
DEBT SERVICE											
PRINCIPAL	5,090,000	635,000	4,455,000	12.48%	6,013,665	635,000	5,378,665	10.56%	6,013,665	-	100.00%
INTEREST	1,281,525	407,788	873,738	31.82%	1,793,145	351,113	1,442,033	19.58%	1,793,145	-	100.00%
TOTAL DEBT SERVICE	6,371,525	1,042,788	5,328,738	16.37%	7,806,810	986,113	6,820,698	12.63%	7,806,810	-	100.00%
TOTAL GENERAL FUND EXPENDITURES	115,246,271	24,436,137	90,810,134	21.20%	121,698,343	22,371,648	99,326,695	18.38%	121,698,343	-	100.00%
UNASSIGNED FUND BALANCE - 7/1/23									18,029,168	Estimated	
SURPLUS (DEFICIT)									2,201,670		
ENCUMBRANCES									-		
ESTIMATED FUND BALANCE - 6/30/24									20,230,838	16.62%	

TOWN OF SIMSBURY
SIMSBURY FARMS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)

Description	FY2023		\$ Variance	% Recvd	FY2024		\$ Variance	% Recvd	FY2024		FISCAL NOTES
	BUDGETED REVENUES	FY2023 ACTUAL As of 9/30/2022			BUDGETED REVENUES	FY2024 ACTUAL As of 9/30/2023			PROJECTED AT YEAR-END	\$ FAVORABLE (UNFAVORABLE)	
REVENUES											
RECREATION PROGRAM											
SPECIAL PROGRAMS	290,000	221,851	(68,149)	76.50%	385,000	82,836	(302,164)	21.52%	385,000	-	100.00%
DAY CAMPS	165,000	143,036	(21,964)	86.69%	165,000	906	(164,094)	0.55%	165,000	-	100.00%
MISCELLANEOUS	5,000	-	(5,000)	0.00%	8,000	-	(8,000)	0.00%	8,000	-	100.00%
SIMSBURY FARMS COMPLEX											
SKATING	225,000	251	(224,749)	0.11%	265,000	199	(264,801)	0.08%	265,000	-	100.00%
SIMSBURY FARMS POOLS	245,000	126,833	(118,167)	51.77%	260,000	44,814	(215,186)	17.24%	260,000	-	100.00%
VENDING	24,500	13,221	(11,279)	53.96%	21,500	10,710	(10,790)	49.82%	21,500	-	100.00%
COURT RENTAL	27,000	332	(26,668)	1.23%	27,000	2,551	(24,449)	9.45%	27,000	-	100.00%
APPLE BARN RENTAL	1,600	1,430	(170)	89.38%	2,500	290	(2,210)	11.60%	2,500	-	100.00%
GOLF COURSE											
GOLF COURSE FEES	1,033,378	470,391	(562,987)	45.52%	1,150,311	453,412	(696,899)	39.42%	1,150,311	-	100.00%
GOLF SURCHARGE	72,500	35,058	(37,442)	48.36%	80,000	35,474	(44,526)	44.34%	80,000	-	100.00%
RESTAURANT	29,150	-	(29,150)	0.00%	32,065	16,033	(16,033)	50.00%	32,065	-	100.00%
MISCELLANEOUS	-	201	201	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!
TRANSFER IN - GENERAL FUND	181,715	181,715	-	100.00%	151,715	151,715	-	100.00%	151,715	-	100.00%
TOTAL REVENUES	2,299,843	1,194,318	(1,105,525)	51.93%	2,548,091	798,940	(1,749,151)	31.35%	2,548,091	-	100.00%

Description	FY2023		\$ Variance	% Spent	FY2024		\$ Variance	% Spent	FY2024		FISCAL NOTES
	BUDGETED EXPENDITURES	FY2023 ACTUAL As of 9/30/2022			BUDGETED EXPENDITURES	FY2024 ACTUAL As of 9/30/2023			PROJECTED AT YEAR-END	\$ FAVORABLE (UNFAVORABLE)	
EXPENDITURES											
GOLF COURSE											
GOLF COURSE FEES	1,042,400	246,914	795,486	23.69%	1,613,377	651,421	961,956	40.38%	1,613,377	-	100.00%
SIMSBURY FARMS COMPLEX	584,478	248,573	335,905	42.53%	621,750	219,105	402,645	35.24%	621,750	-	100.00%
SPECIAL PROGRAMS	361,765	184,692	177,073	51.05%	446,613	167,767	278,846	37.56%	446,613	-	100.00%
SIMSBURY FARMS ADMINISTRATION	229,394	47,369	182,025	20.65%	236,630	34,567	202,063	14.61%	236,630	-	100.00%
TOTAL EXPENDITURES	2,218,037	727,547	1,490,490	32.80%	2,918,370	1,072,860	1,845,510	36.76%	2,918,370	-	100.00%
NET INCOME/(LOSS)	81,806	466,770			(370,279)	(273,920)			(370,279)	-	

FUND BALANCE - 7/1/23 635,335 Estimated
SURPLUS (DEFICIT) (370,279)
ESTIMATED FUND BALANCE - 6/30/24 265,056

**TOWN OF SIMSBURY
HEALTH INSURANCE FUND
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

Description	FY2023	FY2023	\$ Variance	% Recvd	FY2024	FY2024	\$ Variance	% Recvd	FY2024	\$ FAVORABLE (UNFAVORABLE)	PROJECTED % Recvd	FISCAL NOTES
	BUDGETED REVENUES	ACTUAL As of 9/30/2022			BUDGETED REVENUES	ACTUAL As of 9/30/2023			PROJECTED AT YEAR-END			
REVENUES												
PREMIUMS	15,039,858	915,147	(14,124,711)	6.08%	17,386,460	593,951	(16,792,509)	3.42%	17,386,460	-	100.00%	
HEALTH SAVINGS ACCOUNT FUNDING	660,000	344,500	(315,500)	52.20%	730,000	404,312	(325,688)	55.39%	730,000	-	100.00%	
RX REIMBURSEMENT	667,035	-	(667,035)	0.00%	721,412	-	(721,412)	0.00%	721,412	-	100.00%	
INSURANCE REFUNDS	-	-	-	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
MISCELLANEOUS	-	81	81	#DIV/0!	-	-	-	#DIV/0!	-	-	#DIV/0!	
TOTAL REVENUES	16,366,893	1,259,727	(15,107,166)	7.70%	18,837,872	998,263	(17,839,609)	5.30%	18,837,872	-	100.00%	

Description	FY2023	FY2023	\$ Variance	% Spent	FY2024	FY2024	\$ Variance	% Spent	FY2024	\$ FAVORABLE (UNFAVORABLE)	PROJECTED % Spent	FISCAL NOTES
	BUDGETED EXPENDITURES	ACTUAL As of 9/30/2022			BUDGETED EXPENDITURES	ACTUAL As of 9/30/2023			PROJECTED AT YEAR-END			
EXPENDITURES												
CLAIMS	15,583,191	3,756,912	11,826,279	24.11%	16,792,897	3,868,984	12,923,913	23.04%	16,792,897	-	100.00%	
HEALTH SAVINGS ACCOUNT FUNDING	660,000	344,500	315,500	52.20%	730,000	404,312	325,688	55.39%	730,000	-	100.00%	
ASO/ADMIN FEES	489,622	127,678	361,944	26.08%	519,296	122,226	397,070	23.54%	519,296	-	100.00%	
STOP LOSS INSURANCE	952,933	248,827	704,106	26.11%	876,091	168,085	708,006	19.19%	876,091	-	100.00%	
TOTAL EXPENDITURES	17,685,746	4,477,918	13,207,828	25.32%	18,918,284	4,563,607	14,354,677	24.12%	18,918,284	-	100.00%	
NET INCOME/(LOSS)	(1,318,853)	(3,218,190)			(80,412)	(3,565,344)			(80,412)	-		

FUND BALANCE - 7/1/23		3,409,906	Estimated
SURPLUS (DEFICIT)		(80,412)	
ESTIMATED FUND BALANCE - 6/30/24		3,329,494	
IBNR		992,100	
TOTAL RESERVES		4,321,594	
% OF CLAIMS		26%	

TOWN OF SIMSBURY
RESIDENTIAL RENTAL PROPERTY FUND
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)

Description	FY2023				FY2024				FY2024			FISCAL NOTES
	BUDGETED REVENUES	FY2023 ACTUAL As of 9/30/2022	\$ Variance	% Recvd	BUDGETED REVENUES	FY2024 ACTUAL As of 9/30/2023	\$ Variance	% Recvd	PROJECTED AT YEAR-END (UNFAVORABLE)	\$ FAVORABLE	PROJECTED % Recvd	
REVENUES												
RENTAL INCOME	72,040	18,584	(53,456)	25.80%	77,100	12,125	(64,975)	15.73%	77,100	-	100.00%	
TOTAL REVENUES	72,040	18,584	(53,456)	25.80%	77,100	12,125	(64,975)	15.73%	77,100	-	100.00%	

Description	FY2023				FY2024				FY2024			FISCAL NOTES
	BUDGETED EXPENDITURES	FY2023 ACTUAL As of 9/30/2022	\$ Variance	% Spent	BUDGETED EXPENDITURES	FY2024 ACTUAL As of 9/30/2023	\$ Variance	% Spent	PROJECTED AT YEAR-END (UNFAVORABLE)	\$ FAVORABLE	PROJECTED % Spent	
EXPENDITURES												
CONTRACTUAL SERVICES	11,500	750	10,750	6.52%	9,000	1,775	7,225	19.72%	9,000	-	100.00%	
FACILITIES MAINTENANCE	1,200	-	1,200	0.00%	-	3,027	(3,027)	#DIV/0!	3,027	(3,027)	#DIV/0!	
BUILDING IMPROVEMENTS	20,000	-	20,000	0.00%	20,000	2,408	17,592	12.04%	20,000	-	100.00%	
WATER CHARGES	1,250	260	990	20.82%	1,350	215	1,135	15.96%	1,350	-	100.00%	
SEWER USE FEES	5,000	1,601	3,399	32.01%	5,250	-	5,250	0.00%	5,250	-	100.00%	
EQUIPMENT MAINTENANCE	5,000	-	5,000	0.00%	3,000	-	3,000	0.00%	3,000	-	100.00%	
ELECTRIC	1,200	-	1,200	0.00%	-	581	(581)	#DIV/0!	581	(581)	#DIV/0!	
BUILDING SUPPLIES	500	-	500	0.00%	-	-	-	#DIV/0!	-	-	#DIV/0!	
DEBT SERVICE PRINCIPAL	8,358	2,076	6,282	24.84%	8,441	-	8,441	0.00%	8,441	-	100.00%	
DEBT SERVICE INTEREST	164	54	110	32.99%	81	-	81	0.00%	81	-	100.00%	
TOTAL EXPENDITURES	54,172	4,741	49,431	8.75%	47,122	8,007	39,115	16.99%	50,730	(3,608)	107.66%	
NET INCOME/(LOSS)	17,868	13,843			29,978	4,118			26,370	3,608		

FUND BALANCE - 7/1/23 472,304 Estimated
SURPLUS (DEFICIT) 26,370
ESTIMATED FUND BALANCE - 6/30/24 498,674

**TOWN OF SIMSBURY
SEWER USE FUND
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

Description	FY2023	FY2023	\$ Variance	% Recvd	FY2024	FY2024	\$ Variance	% Recvd	FY2024	\$ FAVORABLE	PROJECTED	FISCAL NOTES
	BUDGETED	ACTUAL			BUDGETED	ACTUAL			AT YEAR-END	(UNFAVORABLE)	% Recvd	
	REVENUES	As of 9/30/2022			REVENUES	As of 9/30/2023						
REVENUES												
ASSESSMENTS	2,863,996	2,834,859	(29,137)	98.98%	3,001,431	2,870,683	(130,748)	95.64%	3,001,431	-	100.00%	
WPCA FEES	766,921	212,864	(554,057)	27.76%	765,087	167,026	(598,061)	21.83%	765,087	-	100.00%	
INTERGOVERNMENTAL REVENUES	393,660	98,415	(295,245)	25.00%	409,927	70,514	(339,414)	17.20%	409,927	-	100.00%	
INTEREST & LIENS	23,379	11,659	(11,720)	49.87%	23,379	10,495	(12,884)	44.89%	23,379	-	100.00%	
MISCELLANEOUS GRANT	-	5,078	5,078	#DIV/0!	5,000	2,378	(2,622)	47.56%	5,000	-	100.00%	
INTEREST ON INVESTMENTS	8,000	6,587	(1,413)	82.33%	8,000	25,102	17,102	313.77%	100,407	92,407	1255.09%	Based on first quarter
MISCELLANEOUS	7,500	-	(7,500)	0.00%	-	-	-	#DIV/0!	-	-	#DIV/0!	
TOTAL REVENUES	4,063,456	3,169,462	(893,994)	78.00%	4,212,824	3,146,197	(1,066,627)	74.68%	4,305,231	92,407	2.19%	

Description	FY2023	FY2023	\$ Variance	% Spent	FY2024	FY2024	\$ Variance	% Spent	FY2024	\$ FAVORABLE	PROJECTED	FISCAL NOTES
	BUDGETED	ACTUAL			BUDGETED	ACTUAL			AT YEAR-END	(UNFAVORABLE)	% Spent	
	EXPENDITURES	As of 9/30/2022			EXPENDITURES	As of 9/30/2023						
EXPENDITURES												
OPERATING												
SALARIES & BENEFITS	1,475,069	336,532	1,138,537	22.81%	1,543,536	230,365	1,313,171	14.92%	1,543,536	-	100.00%	
CONSULTANT	33,000	7,520	25,480	22.79%	33,000	-	33,000	0.00%	33,000	-	100.00%	
CONTRACTUAL SERVICES	42,215	8,486	33,730	20.10%	47,415	7,178	40,237	15.14%	47,415	-	100.00%	
PROPERTY & CASUALTY INSURANCE	37,000	-	37,000	0.00%	39,639	-	39,639	0.00%	39,639	-	100.00%	
ADVERTISING	700	57	643	8.20%	700	-	700	0.00%	700	-	100.00%	
COPY & PRINTING SERVICES	750	722	28	96.23%	750	697	53	92.93%	750	-	100.00%	
POSTAGE	2,200	115	2,085	5.22%	2,200	91	2,109	4.12%	2,200	-	100.00%	
EQUIPMENT RENTALS	1,500	259	1,241	17.24%	1,500	177	1,323	11.82%	1,500	-	100.00%	
SUPPLIES	124,935	40,635	84,300	32.53%	189,900	47,646	142,254	25.09%	189,900	-	100.00%	
MAINTENANCE	46,890	16,838	30,052	35.91%	55,140	5,418	49,722	9.83%	55,140	-	100.00%	
UTILITIES	665,667	126,341	539,326	18.98%	899,995	88,180	811,815	9.80%	899,995	-	100.00%	
PUBLIC AGENCY SUPPORT	115,000	-	115,000	0.00%	115,000	-	115,000	0.00%	115,000	-	100.00%	
CONFERENCES & EDUCATION	5,565	223	5,342	4.01%	5,565	189	5,376	3.40%	5,565	-	100.00%	
TRAVEL	1,000	-	1,000	0.00%	1,000	-	1,000	0.00%	1,000	-	100.00%	
DUES & SUBSCRIPTIONS	1,340	-	1,340	0.00%	1,340	650	690	48.51%	1,340	-	100.00%	
SEWER EXTENSIONS	32,000	17,316	14,684	54.11%	32,000	-	32,000	0.00%	32,000	-	100.00%	
TECH & PROGRAM EQUIPMENT	600	560	40	93.33%	1,800	-	1,800	0.00%	1,800	-	100.00%	
MACHINERY	75,000	5,897	69,103	7.86%	75,000	4,083	70,917	5.44%	75,000	-	100.00%	
COMPUTER SOFTWARE	35,708	6,672	29,036	18.68%	40,700	10,871	29,829	26.71%	40,700	-	100.00%	
TOTAL OPERATING	2,696,139	568,172	2,127,967	21.07%	3,086,180	395,544	2,690,636	12.82%	3,086,180	-	100.00%	
TRANSFERS												
CAPITAL PROJECT FUND	430,000	430,000	-	100.00%	1,470,000	1,470,000	-	100.00%	1,470,000	-	100.00%	
TOTAL TRANSFERS	430,000	430,000	-	100.00%	1,470,000	1,470,000	-	100.00%	1,470,000	-	100.00%	
DEBT SERVICE												
DEBT SERVICE PRINCIPAL	960,452	960,000	452	99.95%	1,010,000	1,010,000	-	100.00%	1,010,000	-	100.00%	
DEBT SERVICE INTEREST	255,000	139,500	115,500	54.71%	205,750	115,500	90,250	56.14%	205,750	-	100.00%	
TOTAL DEBT SERVICE	1,215,452	1,099,500	115,952	90.46%	1,215,750	1,125,500	90,250	92.58%	1,215,750	-	100.00%	
TOTAL EXPENDITURES	4,341,591	2,097,672	2,243,919	48.32%	5,771,930	2,991,044	2,780,886	51.82%	5,771,930	-		
NET INCOME/(LOSS)	(278,135)	1,071,790			(1,559,106)	155,153			(1,466,699)	92,407		

FUND BALANCE - 7/1/23
SURPLUS (DEFICIT)
ESTIMATED FUND BALANCE - 6/30/24

7,839,257 Estimated
(1,466,699)
6,372,558

**TOWN OF SIMSBURY
SEWER ASSESSMENT FUND
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
INTEREST ON INVESTMENTS	1,268	10,353	9,085	
TOTAL REVENUES	1,268	10,353	9,085	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	-	-	-	
NET INCOME/(LOSS)	1,268	10,353	9,085	
FUND BALANCE - 7/1/23		662,541	Estimated	
SURPLUS (DEFICIT)		10,353		
FUND BALANCE - 9/30/23		672,894		

Special Revenue Fund Descriptions

Residential Rental Property

- To account for rental revenues and the maintenance and capital expenditures in maintaining the Town owned residential properties

Library Programs

- To account for donations, memorial gifts and miscellaneous grants and expenses related to the operations of the library.

Police Community Services

- To account for police grants, donations, charges for fingerprint services and programs including: Project Lifesaver, Self-Defense Classes, Police Cadets and Heroes & Hounds.

Narcotics Task Force

- To account for state grants for narcotics enforcement

Law Enforcement Block Grant

- To account for local law enforcement block grant from the State of Connecticut Office Policy and Management and the United States Department of Justice. Expenditures are for public safety equipment not otherwise budgeted for in the public safety operating budget.

Police Special Duty

- To account for revenues and expenditures for police officer's special duty for outside organizations.

Social Services Programs

- To account for donations and gifts and associated expenses related for the well-being of town citizens in need of assistance.

Community Development Grant

- To account for all financial resources of the community development block grant and the small cities community development block grant

Town Aid Road

- To account for state town aid road grants and related expenses to town roads.

Preservation of Historic Documents

- To account for, in the Town Clerk's office, additional revenues collected, grant revenues and expenditures to preserve land records pursuant to Public Act No. 00-146

Town Clerk LOCIP

- To account for document fees collected by the Town Clerk's office to be used for expenditures that qualify under the State Local Capital Improvement (LOCIP) grants.

Expanded Dial-A-Ride

- To account for grant and expenditures related to an expanded dial-a-ride service to the elderly and disabled residents of the program.

Dog Park

- To account for donations and expenses related to the operations of the dog park.

Clean Energy Task Force

- To account for grants and donations to be expended per the charge of the Clean Energy Task Force.

American Rescue Plan Act

- To account for grants and expenditures associated with the Federal American Rescue Plan Act program

Simsbury Celebrates

- To account for donations and expenditures associated with the annual Simsbury Celebrates event.

Field Recreation

- To account for charges for services and expenditures associated with the maintenance of the athletic fields.

Simsbury Try-Athlon

- To account for donations and expenditures associated with the annual Try-Athlon event.

Senior Center

- To account for donations and expenses related to senior center programs

Youth Service Bureau

- To account for grant and expenditures related to youth services.

Simsbury 350th

- To account for donations, grants and expenditures associated with the celebrations being held in honor of the Town's 350th anniversary.

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

LIBRARY PROGRAMS				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	1,027	1,027	
DONATIONS	200	165	(35)	
TOTAL REVENUES	200	1,192	992	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	19,161	13,333	5,828	
TOTAL EXPENDITURES	19,161	13,333	5,828	
NET INCOME/(LOSS)	(18,961)	(12,141)		
FUND BALANCE - 7/1/23		48,740	Estimated	
SURPLUS (DEFICIT)		(12,141)		
FUND BALANCE - 9/30/23		36,599		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

COMMUNITY SERVICES FUND				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	1,524	-	(1,524)	
DONATIONS	179	-	(179)	
COMFORT DOG PROGRAM DONATIONS	-	746	746	
CADET PROGRAM	-	650	650	
HEROES & HOUNDS PROGRAM	25	-	(25)	
TOTAL REVENUES	<u>1,728</u>	<u>1,396</u>	<u>(307)</u>	
EXPENDITURES				
PROGRAM SERVICES	179	-	179	
COMFORT DOG SUPPLIES	-	150	(150)	
CADET PROGRAM	(50)	335	(385)	
TOTAL EXPENDITURES	<u>129</u>	<u>485</u>	<u>(535)</u>	
NET INCOME/(LOSS)	<u>1,599</u>	<u>911</u>		
FUND BALANCE - 7/1/23		55,591	Estimated	
SURPLUS (DEFICIT)		<u>911</u>		
FUND BALANCE - 9/30/23		<u>56,502</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

NARCOTICS TASK FORCE				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
OPERATING TRANSFER	-	-	-	
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME/(LOSS)	<u>-</u>	<u>-</u>		
FUND BALANCE - 7/1/23		15,032	Estimated	
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/23		<u>15,032</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

SOCIAL SERVICES PROGRAMS				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
OPIOID SETTLEMENT	-	-	-	
DONATIONS	16,542	9,235	(7,307)	
TOTAL REVENUES	16,542	9,235	(7,307)	
EXPENDITURES				
MEDICAL ASSISTANCE	976	155	821	
FOOD DISTRIBUTION	1,287	2,225	(938)	
OPIOID SETTLEMENT	-	200	(200)	
TECH & PROGRAM SUPPLIES	-	3,534	(3,534)	
PROGRAM SERVICES	330	-	330	
TOTAL EXPENDITURES	2,592	6,114	(3,521)	
NET INCOME/(LOSS)	13,950	3,121		
FUND BALANCE - 7/1/23		266,815	Estimated	
SURPLUS (DEFICIT)		3,121		
FUND BALANCE - 9/30/23		269,936		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

TOWN AID ROAD				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	183,926	185,109	1,183	
TRANSFER IN	-	-	-	
TOTAL REVENUES	<u>183,926</u>	<u>185,109</u>	<u>1,183</u>	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TRANSFER - CAPITAL PROJECTS FUND	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME/(LOSS)	<u><u>183,926</u></u>	<u><u>185,109</u></u>		
FUND BALANCE - 7/1/23		417,089	Estimated	
SURPLUS (DEFICIT)		<u>185,109</u>		
FUND BALANCE - 9/30/23		<u>602,198</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

PRESERVATION OF HISTORIC DOCUMENTS				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
RECORDING FEES	7,380	6,890	(490)	
TOTAL REVENUES	<u>7,380</u>	<u>6,890</u>	<u>(490)</u>	
EXPENDITURES				
FEES PAID TO STATE	4,008	3,272	736	
TOTAL EXPENDITURES	<u>4,008</u>	<u>3,272</u>	<u>736</u>	
NET INCOME/(LOSS)	<u><u>3,372</u></u>	<u><u>3,618</u></u>		
FUND BALANCE - 7/1/23		27,233	Estimated	
SURPLUS (DEFICIT)		<u>3,618</u>		
FUND BALANCE - 9/30/23		<u><u>30,851</u></u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

POLICE SPECIAL DUTY				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	-	-	
CHARGES FOR SERVICES	36,446	82,728	46,282	
TOTAL REVENUES	36,446	82,728	46,282	
EXPENDITURES				
SALARIES & BENEFITS	106,826	115,817	(8,991)	
TOTAL EXPENDITURES	106,826	115,817	(8,991)	
NET INCOME/(LOSS)	(70,380)	(33,089)		
FUND BALANCE - 7/1/23		63,568	Estimated	
SURPLUS (DEFICIT)		(33,089)		
FUND BALANCE - 9/30/23		30,479		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

TOWN CLERK LOCIP FUND				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
FARMLAND PRESERVATION FEES	2,076	1,827	(249)	
TOTAL REVENUES	<u>2,076</u>	<u>1,827</u>	<u>(249)</u>	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME/(LOSS)	<u>2,076</u>	<u>1,827</u>		
FUND BALANCE - 7/1/23		76,213	Estimated	
SURPLUS (DEFICIT)		<u>1,827</u>		
FUND BALANCE - 9/30/23		<u>78,040</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

EXPANDED DIAL-A-RIDE				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
PASS FEES	845	895	50	
TOTAL REVENUES	845	895	50	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	-	-	-	
NET INCOME/(LOSS)	845	895		
FUND BALANCE - 7/1/23		70,542	Estimated	
SURPLUS (DEFICIT)		895		
FUND BALANCE - 9/30/23		71,437		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

DOG PARK				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	580	1,084	504	
TOTAL REVENUES	<u>580</u>	<u>1,084</u>	<u>504</u>	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	157	18	139	
TOTAL EXPENDITURES	<u>157</u>	<u>18</u>	<u>139</u>	
NET INCOME/(LOSS)	<u>423</u>	<u>1,066</u>		
FUND BALANCE - 7/1/23		3,183	Estimated	
SURPLUS (DEFICIT)		<u>1,066</u>		
FUND BALANCE - 9/30/23		<u>4,249</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

AMERICAN RESCUE PLAN ACT (ARPA)				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	1,298,992	3,757,833	2,458,841	
TOTAL REVENUES	<u>1,298,992</u>	<u>3,757,833</u>	<u>2,458,841</u>	
EXPENDITURES				
TRANSFER TO GENERAL FUND	3,757,833	3,757,833	-	
TOTAL EXPENDITURES	<u>3,757,833</u>	<u>3,757,833</u>	<u>-</u>	
NET INCOME/(LOSS)	<u>(2,458,841)</u>	<u>-</u>		
FUND BALANCE - 7/1/23		(2,436)	Estimated	Will review and clean up in second quarter
SURPLUS (DEFICIT)		<u>-</u>		
FUND BALANCE - 9/30/23		<u>(2,436)</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

SIMSBURY CELEBRATES				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	8,614	8,311	(303)	
GENERAL FUND TRANSFER	-	3,300	3,300	
TOTAL REVENUES	<u>8,614</u>	<u>11,611</u>	<u>2,997</u>	
EXPENDITURES				
SALARIES & WAGES	-	-	-	
CONTRACTUAL SERVICES	-	-	-	
ADVERTISING	-	-	-	
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	
NET INCOME/(LOSS)	<u>8,614</u>	<u>11,611</u>		
FUND BALANCE - 7/1/23		1,596	Estimated	
SURPLUS (DEFICIT)		<u>11,611</u>		
FUND BALANCE - 9/30/23		<u>13,207</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

FIELD MAINTENANCE RECREATION				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR SERVICES	2,611	673	(1,938)	
TRANSFER IN - GENERAL FUND	2,250	2,250	-	
TOTAL REVENUES	4,861	2,923	(1,938)	
EXPENDITURES				
AGRICULTURAL SUPPLIES	2,536	10,523	(7,987)	
EQUIPMENT	2,599	8,423	(5,824)	
ELECTRIC	1,589	1,328	261	
TOTAL EXPENDITURES	6,723	20,274	(5,563)	
NET INCOME/(LOSS)	(1,862)	(17,351)		
FUND BALANCE - 7/1/23		(10,211)	Estimated	
SURPLUS (DEFICIT)		(17,351)		
FUND BALANCE - 9/30/23		(27,562)		Director made aware, will review

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

SENIOR CENTER PROGRAMS				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
DONATIONS	13,426	11,580	(1,846)	
TRANSFER IN - GENERAL FUND	10,480	10,480	-	
TOTAL REVENUES	<u>23,906</u>	<u>22,060</u>	<u>(1,846)</u>	
EXPENDITURES				
SPECIAL ACTIVITIES	10,900	8,226	2,673	
BANK FEES	207	-	207	
TOTAL EXPENDITURES	<u>11,106</u>	<u>8,226</u>	<u>2,880</u>	
NET INCOME/(LOSS)	<u><u>12,800</u></u>	<u><u>13,834</u></u>		
FUND BALANCE - 7/1/23		37,955	Estimated	
SURPLUS (DEFICIT)		<u>13,834</u>		
FUND BALANCE - 9/30/23		<u>51,789</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

YOUTH SERVICE BUREAU				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
GRANTS	-	8,068	8,068	
TRANSFER IN - GENERAL FUND	7,979	8,000	21	
TOTAL REVENUES	<u>7,979</u>	<u>16,068</u>	<u>8,089</u>	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	1,983	4,127	(2,144)	
PUBLIC AGENCY SUPPORT	1,815	-	1,815	
TOTAL EXPENDITURES	<u>3,798</u>	<u>4,127</u>	<u>(329)</u>	
NET INCOME/(LOSS)	<u>4,181</u>	<u>11,941</u>		
FUND BALANCE - 7/1/23		3,823	Estimated	
SURPLUS (DEFICIT)		<u>11,941</u>		
FUND BALANCE - 9/30/23		<u>15,764</u>		

**TOWN OF SIMSBURY
SPECIAL REVENUE FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

350TH CELEBRATION				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CHARGES FOR GOODS	-	-	-	
DONATIONS	-	-	-	
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	
EXPENDITURES				
TRANSFER - CNR FUND	-	16,359	(16,359)	Pollinator Project
TOTAL EXPENDITURES	<u>-</u>	<u>16,359</u>	<u>(16,359)</u>	
NET INCOME/(LOSS)	<u>-</u>	<u>(16,359)</u>		
FUND BALANCE - 7/1/23		16,359	Estimated	
SURPLUS (DEFICIT)		<u>(16,359)</u>		
FUND BALANCE - 9/30/23		<u>-</u>		

Trust Fund Descriptions

Eno Wood Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining Eno Memorial Hall. The assets are held in a separate trust and are not in the Town's name

Horace Belden Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to maintaining town roads. The assets are held in a separate trust and are not in the Town's name.

Julia Darling Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance. The assets are held in a separate trust and are not in the Town's name.

Kate Southwell Trust

- To account for the distribution of Trust's interest income to the Town and expenses related to the well-being of Town citizens in need of assistance, excluding residents of Tariffville. The assets are held in a separate trust and are not in the Town's name.

Ellsworth Trust

- To be used for the beautification of the main streets of the Town of Simsbury, particularly Hopmeadow Street and/or expenses relating to the Planning Commission.

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

ENO WOOD TRUST				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	22,198	-	(22,198)	First distribution not received as of 9/30/23
TOTAL REVENUES	22,198	-	(22,198)	
EXPENDITURES				
TRANSFER - CNR FUND	-	-	-	
TOTAL EXPENDITURES	-	-	-	
NET INCOME/(LOSS)	22,198	-		
FUND BALANCE - 7/1/23		(32,715)	Estimated	Timing - Fund will be in postive position after first trust distribution
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/23		(32,715)		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

HORACE BELDEN TRUST				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	43,818	-	(43,818)	First distribution not received as of 9/30/23
TOTAL REVENUES	43,818	-	(43,818)	
EXPENDITURES				
ROADS & DRAINAGE	1,941	-	1,941	
TOTAL EXPENDITURES	1,941	-	1,941	
NET INCOME/(LOSS)	41,877	-		
FUND BALANCE - 7/1/23		14,443	Estimated	
SURPLUS (DEFICIT)		-		
FUND BALANCE - 9/30/23		14,443		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

JULIA DARLING TRUST				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	19,738	-	(19,738)	First distribution not received as of 9/30/23
TOTAL REVENUES	19,738	-	(19,738)	
EXPENDITURES				
EMERGENCY SHELTER/FOOD	200	600	(400)	
RECREATION PASSES	-	700	(700)	
TOTAL EXPENDITURES	200	1,300	(1,100)	
NET INCOME/(LOSS)	19,538	(1,300)		
FUND BALANCE - 7/1/23		42,311	Estimated	
SURPLUS (DEFICIT)		(1,300)		
FUND BALANCE - 9/30/23		41,011		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

KATE SOUTHWELL TRUST				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
TRUST DISTRIBUTIONS	10,559	-	(10,559)	First distribution not received as of 9/30/23
TOTAL REVENUES	10,559	-	(10,559)	
EXPENDITURES				
FOOD DISTRIBUTION	2,685	2,310	375	
TOTAL EXPENDITURES	2,685	2,310	375	
NET INCOME/(LOSS)	7,874	(2,310)		
FUND BALANCE - 7/1/23		32,440	Estimated	
SURPLUS (DEFICIT)		(2,310)		
FUND BALANCE - 9/30/23		30,130		

**TOWN OF SIMSBURY
TRUST FUNDS
Revenue & Expenditure Summary
Period Ending September 30, 2023 (FY2024)
With Comparative Totals for the Period Ended September 30, 2022 (FY2023)**

ELLSWORTH TRUST				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
INTEREST INCOME	4	-	-	
TOTAL REVENUES	<u>4</u>	-	-	
EXPENDITURES				
TECH & PROGRAM SUPPLIES	-	-	-	
TOTAL EXPENDITURES	<u>-</u>	-	-	
NET INCOME/(LOSS)	<u><u>4</u></u>	-		
FUND BALANCE - 7/1/23		21,626	Estimated	
SURPLUS (DEFICIT)		<u>-</u>		
FUND BALANCE - 9/30/23		<u><u>21,626</u></u>		

Pension Fund Descriptions

General Government Pension Plan

- To account for the activities of the Town's defined benefit plan for general government employees. This fund accumulates resources for pension benefit payments to qualified employees.

Police Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Board of Education Pension Plan

- To account for the activities of the Town's defined benefit plan for police. This fund accumulates resources for pension benefit payments to qualified employees.

Other Post-Employment Benefits (OPEB)

- To account for the activities for both the Town and Board of Education for other post-employment benefits (ie health insurance, life insurance) which accumulate resources for other post-employment benefit payments to qualified employees

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)**
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

GENERAL GOVERNMENT				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,728,567	1,830,359	(101,792)	
INTEREST & DIVIDENDS	690,303	665,947	24,357	
CHANGE IN MARKET VALUE	(4,197,887)	1,200,735	(5,398,621)	
TOTAL REVENUES	(1,779,016)	3,697,040	(5,476,056)	
EXPENDITURES				
RETIREE PAYMENTS	2,215,362	2,466,612	(251,250)	
CUSTODIAN FEES	24,935	33,577	(8,642)	
ADMIN EXPENSES	44,050	53,319	(9,269)	
TOTAL EXPENDITURES	2,284,348	2,553,508	(269,160)	
NET INCOME/(LOSS)	(4,063,364)	1,143,532		
FUND BALANCE - 7/1/22		26,298,556		
SURPLUS (DEFICIT)		1,143,532		
FUND BALANCE - 6/30/23		27,442,088		

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)**
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

BOARD OF EDUCATION				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,629,694	1,596,453	33,241	
INTEREST & DIVIDENDS	709,443	671,873	37,569	
CHANGE IN MARKET VALUE	(4,360,906)	1,418,160	(5,779,065)	
TOTAL REVENUES	(2,021,769)	3,686,486	(5,708,255)	
EXPENDITURES				
RETIREE PAYMENTS	1,795,888	2,089,040	(293,152)	
CUSTODIAN FEES	22,273	37,192	(14,920)	
ADMIN EXPENSES	44,831	64,882	(20,052)	
TOTAL EXPENDITURES	1,862,991	2,191,115	(328,124)	
NET INCOME/(LOSS)	(3,884,760)	1,495,371		
FUND BALANCE - 7/1/22		26,500,107		
SURPLUS (DEFICIT)		1,495,371		
FUND BALANCE - 6/30/23		27,995,478		

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)**
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

POLICE				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,125,343	1,092,976	32,367	
INTEREST & DIVIDENDS	515,582	490,707	24,874	
CHANGE IN MARKET VALUE	(3,096,350)	878,083	(3,974,433)	
TOTAL REVENUES	(1,455,426)	2,461,766	(3,917,192)	
EXPENDITURES				
RETIREE PAYMENTS	1,178,592	1,579,965	(401,373)	
CUSTODIAN FEES	21,385	28,717	(7,332)	
ADMIN EXPENSES	27,155	42,810	(15,655)	
TOTAL EXPENDITURES	1,227,132	1,651,492	(424,360)	
NET INCOME/(LOSS)	(2,682,557)	810,274		
FUND BALANCE - 7/1/22		19,576,739		
SURPLUS (DEFICIT)		810,274		
FUND BALANCE - 6/30/23		20,387,013		

**TOWN OF SIMSBURY
PENSION TRUST FUNDS
Revenue & Expenditure Summary
Period Ending June 30, 2023 (FY2023)**
With Comparative Totals for the Period Ended June 30, 2022 (FY2022)**

OTHER POST EMPLOYMENT BENEFITS (OPEB)				
Description	FY2022 ACTUAL As of 6/30/2022	FY2023 ACTUAL As of 6/30/2023	VARIANCE	FISCAL NOTES
REVENUES				
CONTRIBUTIONS	1,161,906	1,578,824	(416,918)	
INTEREST & DIVIDENDS	635,128	501,437	133,691	
CHANGE IN MARKET VALUE	(3,467,990)	1,249,966	(4,717,956)	
TOTAL REVENUES	(1,670,955)	3,330,228	(5,001,183)	
EXPENDITURES				
CLAIMS	1,028,315	1,453,480	(425,165)	
ADMIN EXPENSES	50,970	75,434	(24,464)	
TOTAL EXPENDITURES	1,079,285	1,528,914	(449,629)	
NET INCOME/(LOSS)	(2,750,240)	1,801,314		
FUND BALANCE - 7/1/22		19,916,480		
SURPLUS (DEFICIT)		1,801,314		
FUND BALANCE - 6/30/23		21,717,794		

**Most recent available - Principle has not released pension statements for the period ending September 30, 2023 as of 10/12/23

Town of Simsbury
Capital Project Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2023

Inception Year	Expected Completion	Project	Cumulative Appropriations September 30, 2023	Expenditures			Uncommitted Balance September 30, 2024	Notes
				Balance June 30, 2023	Current Year	Balance September 30, 2023		
Sewer Fund Projects								
FY18	April 2024	Phosphorus Removal Analysis/WPC Plan Update	325,000	159,881	-	159,881	165,119	Amended contract - NPDES permit
FY20	December 2023	Plant Logic Controllers	250,000	149,189	2,089	151,278	98,722	
Recurring	On Going	Sewer Liners	1,027,616	930,894	20,944	951,838	75,778	
FY22	On Hold	Berm Improvements	3,250,000	-	-	-	3,250,000	Grant not approved, looking at other grant/funding options
FY23	TBD - Out to Bid	Primary Clarifier	1,150,000	39,800	-	39,800	1,110,200	
FY24	TBD	Sewer Replacement - Pine Hill	1,075,000	-	7,893	7,893	1,067,108	
FY24	FY24	Grit System Upgrade	250,000	-	-	-	250,000	
Town Projects								
FY14	Need State Audit	Senior/Community Center Design	321,699	163,596	-	163,596	158,103	
FY17	December 2025	Multi-Use Connections & Master Plan Updates	610,000	586,230	-	586,230	23,770	
FY17	July 2024	Town Hall Site and Safety Improvements	385,000	48,385	-	48,385	336,615	
FY17	December 2023	Land Use Studies	92,500	82,200	-	82,200	10,300	
FY18	June 2024	Town Facilities Master Plan	400,000	286,812	-	286,812	113,188	
FY18	FY25	Zoning Regulation Update	65,000	2,500	-	2,500	62,500	
FY18	Fall 2025	Bridge Improvements	805,000	333,839	-	333,839	471,161	
FY19	December 2025	Multi-Use Trail	2,824,200	1,501,374	-	1,501,374	1,322,826	
Recurring	On Going	Highway Pavement Management	6,127,948	4,427,053	1,211,005	5,638,058	489,890	
Recurring	On Going	Greenway Improvements	227,706	129,972	16,500	146,472	81,234	
Recurring	On Going	Sidewalk Reconstruction	882,235	452,271	130,352	582,623	299,613	
FY20	On Going	Accounting System	385,000	302,607	-	302,607	82,393	
FY20	June 2024	Eno Entrance and ADA Improvements	750,281	4,950	-	4,950	745,331	
FY21	Completed	Radio System Upgrade	1,242,516	1,242,516	-	1,242,516	-	
FY22	June 2024	North End Sidewalk	1,794,596	484,802	-	484,802	1,309,794	
FY23	Spring 2024	Golf Irrigation System	3,004,000	400,362	1,294,049	1,694,411	1,309,589	
FY23	July 2024	Town Hall Site & Safety Improvements	495,000	13,698	508	14,206	480,794	
FY23	September 2024	Eno Parking Improvements	245,000	3,760	276	4,036	240,964	
FY23	December 2025	Trails - Rt 10 to Curtiss Park	2,455,744	-	-	-	2,455,744	
FY23	December 2025	Trails - Curtiss Park to Tariffville	300,000	7,850	-	7,850	292,150	
FY23	TBD	Performing Arts Center Restrooms	350,000	-	-	-	350,000	
FY23	FY25	Tariffville Park Court Replacement	350,000	-	-	-	350,000	
FY23	October 2024	Flower Bridge Repair and Design	2,269,000	38,532	-	38,532	2,230,468	
FY23	October 2024	Firetown Road Sidewalk	1,829,000	19,842	-	19,842	1,809,158	
FY24	FY24	Public Works Truck Replacement and Plow	261,000	-	-	-	261,000	
FY24	FY24	Refurbish Elevators	877,500	-	110,523	110,523	766,977	
FY24	FY25	Meadowood Barn Restoration	650,000	-	-	-	650,000	
FY24	TBD	Bridge Improvements (Climax Rd over Nod Brook)	37,200	-	-	-	37,200	
FY24	TBD	Bridge Improvements (Firetown Road and Barndoor Hill)	402,500	-	-	-	402,500	

Town of Simsbury
 Capital Project Fund
 Schedule of Expenditures Compared with Appropriations
 For the Period Ended September 30, 2023

Inception Year	Expected Completion	Project	Cumulative Appropriations September 30, 2023	Expenditures			Uncommitted Balance September 30, 2024	Notes
				Balance June 30, 2023	Current Year	Balance September 30, 2023		
Education Projects								
FY15	Needs Audit	HJMS Phase 1A	1,255,000	1,168,450	-	1,168,450	86,550	
FY15	Needs Audit	Squadron Line Main Office Project	1,050,000	868,830	-	868,830	181,170	
FY16/FY17	October 2023	Climate Control Phases 1 (FY16) & 2 (FY17)	3,100,000	3,052,245	-	3,052,245	47,755	
FY17	Needs Audit	HJMS Renovation - Phase 2	1,950,000	1,717,409	-	1,717,409	232,591	
FY19	Completed	Boiler Replacement Latimer	900,000	265,553	-	265,553	634,447	
FY19	Needs Audit	HJMS Renovation - Phase 3	23,965,620	19,999,999	-	19,999,999	3,965,621	
Recurring	On Going	District Security Improvements	1,250,000	960,837	872	961,709	288,291	
FY20	Needs Audit	SHS Partial Roof Replacement	2,600,000	2,127,359	-	2,127,359	472,641	
FY22	October 2023	SHS Bleachers & Press Box	945,000	592,361	167,969	760,330	184,670	
FY22	December 2024	Latimer Lane Renovation	39,054,243	12,023,882	1,726,486	13,750,368	25,303,875	
FY23	September 2024	Tootin Water Distribution & Drainage	480,000	135,408	2,348	137,756	342,244	
FY23	October 2023	District Network Infrastructure	400,000	379,420	6,240	385,660	14,340	
FY23	October 2023	District Climate Control	1,305,000	1,073,363	7,957	1,081,319	223,681	
FY23	September 2024	Central Roof Replacement	370,000	10,795	-	10,795	359,205	
FY23	September 2024	Tariffville Roof Replacement	1,000,000	19,815	959	20,774	979,226	
FY23	September 2024	Central Electric Svc & Distribution	250,000	276	-	276	249,724	
FY23	November 2023	Tariffville Modulars	850,000	200,582	480,981	681,563	168,437	

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2023

Inception Year	Project	Expenditures				Uncommitted Balance September 30, 2023	Notes
		Cumulative Appropriations June 30, 2023	Balance June 30, 2023	Current Year	Balance September 30, 2023		
	CNR Reserve (5 Year Payback)	1,900,000	-	-	-	1,900,000	
Recurring	CNR Assessor	453,700	321,666	-	321,666	132,034	
FY23	Police Cruisers	340,453	157,962	52,625	210,587	129,866	
Recurring	Playscapes	415,000	55,489	2,611	58,101	356,899	
Recurring	Various Drainage Improvements	300,000	233,347	-	233,347	66,653	
FY21	P&R Garage Ventilation	10,000	-	-	-	10,000	Fall 2023
Recurring	Patrol Supervisor Cruisers	110,000	103,240	-	103,240	6,760	
FY21/FY22	Dial A Ride Van	127,000	67,738	-	67,738	59,262	
Recurring	Police Admin Vehicles	403,730	265,722	84,178	349,899	53,831	
Recurring	Computer Replacement	118,400	70,798	-	70,798	47,602	
Recurring	Radio System Maint/Repair	30,000	-	-	-	30,000	
Recurring	Body & Car Cameras	109,024	46,512	7,512	54,024	55,000	
FY22	Rink Chiller	180,000	13,938	-	13,938	166,062	
FY22	Meadows Facilities Maint	10,000	-	-	-	10,000	
FY23	Traffic Calming	100,000	-	-	-	100,000	
FY22/FY23	Clubhouse Repairs	170,000	130,603	-	130,603	39,397	
FY22/FY23	Irrigation Replacement	206,000	35,478	-	35,478	170,522	
Recurring	Material Crushing	152,000	92,108	-	92,108	59,892	
FY22	Parks Maintenance Software	15,000	-	-	-	15,000	Pending receipt of invoices
FY22	Plow Blades	28,000	10,908	-	10,908	17,092	
FY22	Front End Loader	200,000	188,427	-	188,427	11,573	
FY21	Life Safety Analysis - PAC	15,000	-	-	-	15,000	
FY21	Wayfinding Signage	20,000	-	-	-	20,000	
FY23	Bobcat Skid Loader	70,000	12,447	-	12,447	57,553	
FY23	Gateway Signage	55,500	-	-	-	55,500	
FY23	Scout Hall Repairs & Maintenance	35,000	15,836	-	15,836	19,164	
FY23	Carpet Cleaner	12,000	6,005	-	6,005	5,995	
FY23	Cyber Security Audit	35,000	-	-	-	35,000	
FY23	Community Farms Repairs & Maintenance	25,000	-	-	-	25,000	
FY23	Cart Path Repairs & Maintenance	35,000	-	-	-	35,000	
FY23	Staffing Study	70,000	25,909	-	25,909	44,091	
FY23	Firearms	54,000	49,455	-	49,455	4,545	
FY23	Elevator Renovation	40,000	11,825	-	11,825	28,175	
FY23	HVAC Repairs & Maintenance	50,000	-	-	-	50,000	
FY23	DPW Dump Truck	76,561	-	-	-	76,561	
FY23	Milling Machine	36,000	10,205	-	10,205	25,795	
FY23	Turf Sprayer	90,000	-	-	-	90,000	
FY23	Pavilion Repairs	75,000	-	-	-	75,000	

Town of Simsbury
Capital Non-Recurring Fund
Schedule of Expenditures Compared with Appropriations
For the Period Ended September 30, 2023

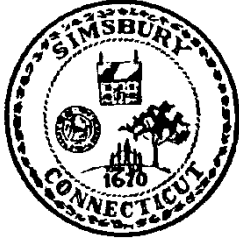
Inception Year	Project	Expenditures				Uncommitted Balance September 30, 2023	Notes
		Cumulative Appropriations June 30, 2023	Balance June 30, 2023	Current Year	Balance September 30, 2023		
FY23	Backstop Replacement	27,000	25,100	-	25,100	1,900	
FY23	Air Volume Control	38,000	34,126	-	34,126	3,874	
FY23	Pond Dredging	50,000	-	-	-	50,000	
FY23	WPCA Roof Repairs & Maintenance	130,000	-	-	-	130,000	
FY23	Pollinator Pathways	41,359	2,411	-	2,411	38,948	
FY22	SCTV Space Renovations	45,000	36,407	-	27,948	17,052	
FY22	PW Skid Loader	80,750	58,645	-	58,645	22,105	
FY23	Bam Demolition	40,000	29,162	-	29,162	10,838	
FY23	56 Wolcott Purchase	215,000	179,013	-	179,013	35,987	
FY22	Eno Chiller	20,000	16,472	-	16,472	3,528	
FY22	IT Switches	15,000	-	-	-	15,000	
FY22	Town Farm Facility Junk Removal	20,000	-	-	-	20,000	
FY23	Police IT Equipment Grant	182,000	29,947	-	29,947	152,053	
FY24	Assessor Audit	150,000	-	-	-	150,000	
FY24	Eno Hall Craft Room Renovation	40,000	-	-	-	40,000	
FY24	Network Storage & Virtual Environment	35,000	-	-	-	35,000	
FY24	Network Switches	42,000	-	-	-	42,000	
FY24	Security Camera Infrastructure & Equipment	9,110	-	-	-	9,110	
FY24	Financial Fraud Risk Assessment	50,000	-	-	-	50,000	
FY24	Charter Revision	45,000	-	-	-	45,000	
FY24	Tariffville Area Plan	50,000	-	-	-	50,000	
FY24	Town Manager Search	50,000	-	10,549	10,549	39,451	
FY24	Police Training Room Tech Replacement	10,000	-	-	-	10,000	
FY24	Soft Body Armor/Vest Replacement	7,000	-	-	-	7,000	
FY24	Taser Replacements	45,600	-	-	-	45,600	
FY24	Launchers	30,000	-	-	-	30,000	
FY24	Police Scheduling Software	18,000	-	10,103	10,103	7,897	
FY24	Cross Walk Safety Improvements	46,680	-	-	-	46,680	
FY24	Station Street Reconfiguration	200,000	-	-	-	200,000	
FY24	Metacom Drive - Safety Improvements	46,000	-	-	-	46,000	
FY24	GPS & Dash Cameras	45,000	-	-	-	45,000	
FY24	Multi-Use Chip Truck	200,000	-	204,000	204,000	(4,000)	
FY24	Personnel Lift	18,000	-	-	-	18,000	
FY24	Fixed Vehicle Lift	27,000	-	-	-	27,000	
FY24	Pickup F-150 4x4 (Highway)	45,000	-	38,500	38,500	6,500	
FY24	John Deere Tractor 3320 (Facilities) - Repl	58,500	-	-	-	58,500	
FY24	WPCA Vehicle Replacement	15,000	-	-	-	15,000	
FY24	WPCA HVAC Controls Replacement	50,000	-	-	-	50,000	
FY24	WPCA Polymer Pumps	60,000	-	-	-	60,000	
FY24	Park Entrance Signs Replacement	16,000	-	-	-	16,000	

Town of Simsbury
 Capital Non-Recurring Fund
 Schedule of Expenditures Compared with Appropriations
 For the Period Ended September 30, 2023

Inception Year	Project	Cumulative Appropriations June 30, 2023	Expenditures			Uncommitted Balance September 30, 2023	Notes
			Balance June 30, 2023	Current Year	Balance September 30, 2023		
FY24	Golf Course Rough Mower Replacement	80,000	-	-	-	80,000	
FY24	Fairway Mower Cutting Reels	15,000	-	-	-	15,000	
FY24	Greens Mower Reels	10,000	-	-	-	10,000	
FY24	Parks Maintenance Garage Security Gate	19,000	-	-	-	19,000	
FY24	Farms Pools Wood Sundeck Replacement	60,000	-	-	-	60,000	
FY24	Farms Ice Rink Rubber Matting Replacement	15,000	-	-	-	15,000	

Education Projects

FY24	SHS Air Conditioning	13,574	-	-	-	13,574	
FY24	TV Sink Installation	21,700	-	-	-	21,700	
FY24	SHS PA System	235,000	-	204,697	204,697	30,303	
FY24	Tootin Boiler Replacement	54,000	-	51,746	51,746	2,254	
FY24	Speaker Strobes	9,450	-	9,000	9,000	450	
FY24	Squadron A/C	50,000	-	-	-	50,000	
FY24	Squadron Kitchen Improvement	16,859	-	15,321	15,321	1,539	
FY24	Squadron Boiler Replacement	9,085	-	-	-	9,085	
FY24	Central Water Supply Service	100,000	-	-	-	100,000	
FY24	TV Ventilator Repair	9,282	-	-	-	9,282	
FY24	HJMS Chimney Restoration	13,100	-	-	-	13,100	
FY24	SHS Kitchen Improvements	18,250	-	-	-	18,250	



Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

Board of Finance Agenda Item Submission Form

1. **Title of Submission:** Town and Board of Education Savings Initiatives
2. **Date of Board Meeting:** October 17, 2023
3. **Individual or Entity Making the Submission:**
Town and Board of Education Leadership Team
4. **Action Requested of the Board of Finance:**
None
5. **Summary of Submission:**
The Town of Simsbury and Simsbury Board of Education are constantly monitoring programs and opportunities that will achieve cost savings in both the short and long term. Some ways this is achieved is via grants, consortium bids, shared services and capital projects that create building efficiencies which in turn translate to cost savings.

Attached is a worksheet that was created by the Town and Board of Education leadership team that identifies the cumulative costs savings to the Town and Board of Education over the last several years.
6. **Financial Impact:**
See attached analysis
7. **Description of Documents Included with Submission:**
 - Town of Simsbury and Board of Education Savings Initiatives Worksheet

Town of Simsbury and Board of Education Savings Initiative:

Department	Initiative Description	Estimated Project or Annual Savings	Annual or Project Savings	Efficiencies and Additional Relevant Information	Implementation Year
Library	CT Library Consortium Membership	60,429	Annual Savings	Savings on collection materials and databases through negotiated consortial discounts. The annual membership cost is \$890.	10+ Years
Library	Use of Public, Educational and Governmental Programming and Educational Technology Investment Account Grant Funds to purchase modular conference room and podcasting equipment for loan	26,864	Project Savings	Savings on equipment which will be loaned to community members, and adding an additional conference room/meeting space which will be available to the community	10+ years
Library	American Association of Retired Persons programming and equipment grant to offer Memory Café's for those impacted by memory loss and their caregivers. This grant also includes equipment purchases to facilitate recording oral histories.	4,900	Project Savings	Program and equipment savings	10+ years
Library	Use of volunteers to support staff work	46,722	Annual Savings	Volunteers work on average approximately 130 hours/month (1,560 hours/year)	9+ years
Library	Connecticut Humanities Programming Grant - Historical Culinary Series	1,385	Project Savings	Program savings	1 year
DPW	HHW collaboration with other towns instead of through the MDC, which is cheaper and allows for re-negotiations with vendor frequently	10,000	Annual Savings	Collectively negotiate new contract with vendor for better rates than MDC	2013
DPW	Sharing of regional equipment	121,500	Project Savings	Prevents the Town from renting or purchasing specialty equipment (Tool Cat, Boom Lift, Asphalt Hot Box, Roadside Mower, Paving Box)	2013
DPW	The DPW undertook to purchase all the town's streetlights. The town was then able to replace the fixtures with more efficient lights.	115,000	Annual Savings	High efficiency LED light fixtures are cheaper and use less energy. The Town can also respond to and repair the streetlights more cheaply and more quickly than Eversource. Estimated savings to date totals about \$460,000	2017
DPW/Parks	Solar Arrays were installed at the DPW facilities and the Simsbury Farms Complex.	34,000	Annual Savings	Save on electric costs, and use energy from a clean and renewable source.	2018
DPW	Grant from DOT for Flashing Beacon at 5 intersection in town, allowing for safer bicycle and pedestrian traffic	170,000	Project Savings	Funds provided from DOT instead of by town	2020
DPW	Grant from CRCOG for traffic calming	20,000	Project Savings	Funds provided from CRCOG instead of by town	2020
DPW/Parks/Library	Lighting Upgrades at Simsbury Farms, Library, and Town Hall with more energy efficient light fixtures and more modern lighting controls	43,000	Project Savings	High efficiency LED light fixtures are cheaper and use less energy. Payments will be funded with on-bill financing. Once capital investment is paid off, Town will see full savings. ROI range from 2.6 to 5.8 years	2020
DPW	LOTICIP Sidewalk Grant, to add more connectivity to the sidewalk network along Hopmeadow street	1,690,000	Project Savings	Funds provided from CT LOTICIP program instead of by town	2021
DPW	Combining Uniform Contracts Highway/WPCA	2,080	Annual Savings	Used US Communities Cooperative Purchasing to secure best pricing	2021
DPW	LOTICIP and CT Community Connectivity Grant Program to allow for the construction of new sidewalks along Firetown Road	\$1.73M	Project Savings	Grant funds to complete work to improve pedestrian connectivity	2022

Town of Simsbury and Board of Education Savings Initiative:

Department	Initiative Description	Estimated Project or Annual Savings	Annual or Project Savings	Efficiencies and Additional Relevant Information	Implementation Year
DPW	LOTICIP Grant program to allow for the multi-use trail connection from Tariffville to Bloomfield.	\$2.27M	Project Savings	Grant funds to extend East Coast Greenway and improve tourism and non-motorized connectivity	2022
DPW	STEP Grant for reconstruction of Station Street to allow for two way traffic.	160,000	Project Savings	Grant funds to complete work to improve buisness access	2022
Social Services	Operating Assistance Grant from GHTD to support Dial-A-Ride	6,670	Annual Savings	Covers portion of the Dial-A-Ride program cost. Grant funds utilized as opposed to Town funds.	5+ Years
Social Services	CT DOT State Matching Grant for Elderly and Disabled Demand Responsive Transportation	34,050	Annual Savings	Provides additional "enhanced" transportation outside of traditional Dial-A-Ride. Grant funds utilized as opposed to Town funds	5+ Years
Social Services	Financial Support from the Darling Trust to offset cost of support to the Farmington Valley VNA	7,000	Annual Savings	Provides \$7,000 of the \$40,000 in public agency support. Trust funds utilized as opposed to Town funds.	5+ Years
Social Services	Financial Support from the Darling Trust to offset cost of support to Meals-On-Wheels	7,000	Annual Savings	Provides support to the Meal-on Wheels Program. Grant funds utilized as opposed to Town funds. Grant funds utilized as opposed to Town funds.	5+ Years
Social Services	State of CT, DCF, Grant in support of the Youth Service Bureau	32,272	Annual Savings	Supports programs and services for our youth and their families. Grant funds utilized as opposed to Town funds.	5+ Years
Social Services	Financial Support form the Darling Trust for costs associated with renting space to house the food pantry	3,850	Annual Savings	Supports the housing of the food pantry in a local Faith Based Organization	5+ Years
Social Services	Utilization of over 100 volunteers	100,000	Annual Savings	Volunteers have worked thousands of hours	3+ Years
Social Services	State of CT DOT Grant for 80% of the cost of a new bus for Dial-A-Ride	52,800	Project Savings	Provides 80% of the purchase price of a new vehicle for Dial-A-Ride	2022
Social Services	Rotary Grant to purchase kid friendly food for the pantry	4,781	Program Savings	Supports the purchase of kid friendly foods for distribuion in the food pantry	2022
Social Services	Financial Support of the Wednesday Lunch Program from the Darling Trust	9,360	Annual Savings	Pays for the annual salary of the kitchen staff and a small meal subsidy for the cost of the lunch	2022
Social Services	CT Healthy Living Initiative Grant	2,880	Program Savings	Grant to offer a new program and instructor training, Tai Ji Quan: Moving for Better Balance® program	2022/2023
Social Services	Rotary Grant to purchase kid friendly food for the pantry	4,500	Program Savings	Supports the purchase of kid friendly foods for distribuion in the food pantry	2023
Social Services	Financial Support of the Wednesday Lunch Program from the Darling Trust	9,530	Annual Savings	Pays for the annual salary of the kitchen staff and a small meal subsidy for the cost of the lunch	2023
Social Services	Hartford Foundation for Public Giving Basic Human Needs Grant	6,000	Program Savings	Funding to support monthly Cheese Day program and purchase of fresh produce and other needed items	2023
Social Services	State of CT DOT Grant for 100% of the cost of a new bus for Dial-A-Ride	117,171	Project Savings	Provides 100% of the purchase price of a new vehicle for Dial-A-Ride	2024
Police	Federal Ballistic Vest Grant	8,000	Annual Savings	Federal funding for a portion of our ballistic vests. Savings to continue as long as funding is in place - each year's funding varies on federal award	2015

Town of Simsbury and Board of Education Savings Initiative:

Department	Initiative Description	Estimated Project or Annual Savings	Annual or Project Savings	Efficiencies and Additional Relevant Information	Implementation Year
Police	AED Replacement	1,000	Project Savings	Wal*Mart Foundation Grant. Grant funds utilized as opposed to Town funds.	2018
Police	Oxygen Supply Management	2,325	Annual Savings	Purchased own bottles. 5 year aggregate savings totals an estimated \$9,479	2019
Police	Active Threat Equipment	6,000	Annual Savings	Utilized Justice Assistance Grant. Grant funds utilized as opposed to Town funds.	2019
Police	Reimbursement for Body Cameras	40,000	Project Savings	50% reimbursement compared to 30%.	2020
Police	Public Safety Radio System Replacement	1,000,000	Project Savings	Redundancy and use of current infrastructures by partnering with the Fire Department	2020
Police	BPVG - Ballistic Vest Purchases	7,110	Project Savings	Required for new officers/replace every 5 years. 50% reimbursement trough federal grant	2021
Police	Hosting Training Courses	10,500	Annual Savings	Hosting training classes = free attendance	2016-2021
Police	Site security upgrades (e.g. cameras) In-dash camera connectivity upgrades	70,000	Project Savings	Congressional Funding TEP Grant to increase various technology needs to include site security and dash camera systems.	2022
Police	Connectivity (local,state and federal databases)	4,000	Project Savings	Change in management of mobile data terminal connectivity to local, state and federal databases.	2022
Police	BPVG - Ballistic Vest Purchases	2,490	Project Savings	Required for new officers/replace every 5 years. 50% reimbursement trough federal grant	2022
Police	COPS Grant for New Officers (Award Pending)	41,666	Annual Savings	COPS Hiring Grant allows for \$41,666 in savings per officer per year for three years for a new hire (up to 3 officers). Award has not been made yet Application is still pending	2023
Police	Hybrid Cruisers vs Combustion Only Cruisers	2,300	Annual Savings	Estimated annual savings for 3 hybrid cruisers	2023
Police	BPVG - Ballistic Vest Purchases	4,155	Project Savings	Required for new officers/replace every 5 years. 50% reimbursement trough federal grant	2023
Police	Hybrid Cruisers vs Combustion Only Cruisers	2,300	Annual Savings	Estimated annual savings for 3 hybrid cruisers	2024
Police	BPVG - Ballistic Vest Purchases	4,000	Project Savings	Required for new officers/replace every 5 years. 50% reimbursement trough federal grant	2024
Parks & Rec	Switch to Natural Gas heating at Simsbury Farms	6,000	Annual Savings	Lower heating costs at Clubhouse, Main Building, Apple Barn	2019
Parks & Rec	Conversion to LED lighting at SF Tennis Courts	1,000	N/A	Lower electric cost to use lights on Tennis Courts	2021
Parks & Rec	Conversion to LED lighting at Paddle Tennis Courts	2,000	N/A	Lower electric cost to use lights on Paddle Tennis Courts	2021
Parks & Rec	Replace Rink Control Panel	TBD - In Progress	N/A	Increased efficiency of rink mechanical system	2021
Parks & Rec	Replace Rink Condensor Unit	3,000	N/A	Increased efficiency of Rink mechanical unit	2021
IT	Support & Maintenance	5,181	Annual Savings	Network Storage Maintenance	2021
Assessor	Business Personal Property Audits	55,500	Annual Savings	Implemented a Business Personal Property Program with an estimedt return on investment of 4 to 1. Due to COVID pandemic, the FY19-20 audits were not completed as budgeted and our final ROI was to 4.75 to 1	2020

Town of Simsbury and Board of Education Savings Initiative:

Department	Initiative Description	Estimated Project or Annual Savings	Annual or Project Savings	Efficiencies and Additional Relevant Information	Implementation Year
Assessor	Business Personal Property Online Filing	5,000	Annual Savings	The implementation of online filing of business personal property continues to improve the processing of paper filing. We currently invite 1/3 of our businesses to file online and estimate that 50% will be online filers within two years. This helps expedite the manual processing of paper filers.	2019
Assessor	Interface with Building Permit System	20,000	Annual Savings	The Assessor is working towards the implementation of an interface with the building departments permitting system. The outcome will be time saved in data entry that can be used towards other time sensitive tasks and a better reporting status of outstanding permits not assessed.	2021
Assessor	Business Personal Property Audits	TBD - In Progress	Annual Savings	Implemented Business Personal Property Audits	2024
Finance	Purchasing Cards	4,000	Annual Savings	Rebates are received from utilizing the cards, reduces the amount of checks cut and creates efficiencies in the Accounts Payable Process. Will be adding the BOE to this program and promoting use of the cards to increase rebate value.	Since 2019
Finance	Paperless Payroll Deposit Advices	Est \$2,000 savings on paper and envelope purchases and created department efficiencies not having to utilize staff time to prepare and distribute the paper statements	Annual Savings	All direct deposit "paychecks" would be printed weekly for each payroll. Finance switched over to an employee portion where all direct deposit "paychecks" are electronic.	2022
Finance/Town Manager/BOE	RFQ for Benefits Consultant	40,000	Project Savings	New Consultant was able to identify CT Prime was billing based on inaccurate head counts resulting in a refund to the Town. CT Prime sent the Town a bill for \$32K. Once Lockton researched, we received a refund of over \$8K.	2019
Finance/BOE	New Accting System Shared Database with BOE	200,000	Project Savings	Currently on two databases. If we had not combined the cost of the new system would have been much higher.	2020
Town Manager	Police Pension Plan Restructuring	> \$1M	Project Savings	Identified savings is over a 15 year period	2020

Town of Simsbury and Board of Education Savings Initiative:

Department	Initiative Description	Estimated Project or Annual Savings	Annual or Project Savings	Efficiencies and Additional Relevant Information	Implementation Year
Town Manager/BOE	RFQ for Pension Plan Recordkeeping Services	-	N/A	There is no financial impact to the Town, however, there would be estimated savings of \$112/year to employees invested in the defined contribution plan and estimated savings of \$547/year to employees invested in the deferred compensation pension plans.	2020
Town Manager	Implemented Flexible Spending Accounts	Est \$5,000/year depending on participation	Annual Savings	Saves on Employer Paid Payroll Taxes	2019
Police/IT/Engineering/Parks/DPW	Shared Services with the Board of Education	Variable	Annual Savings	<ul style="list-style-type: none"> • Police Officers – Two officers serve as School Resource Officers; the BOE funds 50% of the salaries and benefits for those two positions • IT – The IT Manager and IT Analyst provide service to the Board of Education central offices; the BOE funds 50% of the salaries and benefits for those two positions • Engineering – The department provides services to the Board of Education; the BOE supports the salary for one of the Engineering positions in the amount of \$20,000 • Field Maintenance – The Culture, Parks, and Recreation department provides field maintenance services for the schools; the BOE funds 100% of the salaries and benefits for two parks maintainers • DPW Maintenance Facility – The facilities maintenance staff for the Town and BOE share space at 66 Town Forest Road 	
BOE	Farmington Valley Transitional Academy at Uhart (cooperative program with Farmington Public Schools)	203,918	Annual Savings	Per student cost would be twice as high if students were sent out of district. Estimated aggregate savings over the course of the program is over \$2M	2010
BOE	Shared Director of Nursing with Farmington Public	36,804	Annual Savings	Reduced related staff costs between 10% - 30%	2018
BOE	Shared Speech/Hearing Services with Farmington Public	6,977	Annual Savings	Reduced related staff costs between 5% - 10%	2018
BOE	Finance Director Shared Services	175,000	Annual Savings	Efficiencies will be created as the departments merge	2021
BOE	Reallocated school support staff to teacher functions during COVID instead of hiring the additional teachers needed to support distance learning	1,000,000	Project Savings	The Board of Education was in need of 21 new teachers when the school year began to support distance learning. Administration decided to re-allocate resources for 16 of these positions as opposed to hiring staff.	2021

Town of Simsbury and Board of Education Savings Initiative:

Department	Initiative Description	Estimated Project or Annual Savings	Annual or Project Savings	Efficiencies and Additional Relevant Information	Implementation Year
BOE	Replacement of SHS HVAC rooftop units	63,704	Annual Savings	Rooftop HVAC units that were beyond their 10 year lifespan were replaced with higher efficiency units. Total project savings is estimated to be over \$650,000	2021
BOE	Replacement of SHS, SQL, & TH Light fixtures	50,000	Annual Savings	Flourescent lighting has been replaced with energy efficient LED lighting at 3 schools. Total project savings is estimated to be about \$250,000	2021
BOE	Central Office Restructure	150,000	Annual Savings	Reduced an Administrative position upon the retirement of Erin Murray	2022
BOE	SHS Rooftop Solar Panels	25,000	Annual Savings	A rooftop solar panel array will be built and managed by a 3rd party at no up-front cost to the town. This company will then sell SHS the energy it produces at a lower rate than traditional utilities. Total project savings is estimated to be about \$500,000	2022
BOE	Consolidated Network Printing	30,000	Annual Savings	The schools will be removing 80% - 90% of their classroom printers, many of which are inkjets. In there place, will be strategically located shared laser printers and copiers that can release print jobs by swiping their key fob.	2022
BOE	Occasional cooperative shared student transportation	8,000	Annual Savings		Varies

Board of Finance
TOWN OF SIMSBURY, CONNECTICUT
REGULAR MEETING
Tuesday, July 18, 2023, at 5:45 P.M.
In Person Meeting /Simsbury Community Media Live Stream

PRESENT:

Lisa Heavner, Robert Helfand, Linda Schofield, Mike Doyle, Derek Peterson and Arthur House

ALSO PRESENT:

Amy Meriwether, Director of Finance; Lee Erdmann, Interim Town Manager; Wendy Mackstutis, First Selectman

1. Call to Order - Establish Quorum

Ms. Heavner called the meeting to order at 5:45 P.M.

2. Pledge of Allegiance

All present stood for the Pledge of Allegiance.

Ms. Heavner thanked Ms. Schofield for her service on the Board of Finance and presented her with a gift of appreciation.

3. Finance Director's Report

Ms. Meriwether provided an overview of the Finance Director's report. She reported no change to the Supplemental Appropriations since her last reporting and one update to the Grants listing.

She noted the Assessor's Performance Audit Request for Proposal has gone out.

Ms. Meriwether reviewed the monthly financial summary noting they are still finalizing the FY23 year-end which takes several weeks. The board asked questions on the personal property revenue and other items in the report which were addressed and clarified by Ms. Meriwether. An in-depth discussion followed on the use of the non-lapsing fund or a supplemental appropriation from the general fund for the Board of Education as they will be ending the year in a deficit position. Ms. Meriwether made a recommendation to utilize the non-lapsing fund with a stipulation to transfer savings back at year end if they so choose, and the board agreed they would be comfortable with that.

MOTION: Mr. House made a motion, effective July 18, 2023, to authorize the use of the Board of Education non-lapsing fund up to \$651,308 for the fiscal year 2023 budget. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

Ms. Meriwether summarized revenues and indicated the town is anticipating about \$1.2M to \$1.3M in excess of revenues, despite Excess Cost coming in lower than anticipated.

On the expenditure side, Ms. Meriwether indicated there was about \$17,500,000 more expenditures than the last report, primarily from the Board of Education, which includes \$6M in balloon payments that teachers receive before summer break. There were \$2M in expenditures related to the debt service payments in June.

Ms. Heavner noted a few overages including for the town manager vacation payout, which is a mandatory contractual payment. There were also overages in legal costs and a minor overage in the Economic Development Commission, both of which the Board was advised of previously.

Ms. Heavner also noted that because of the CSEA contract settlement some department budgets look like they went over budget, but did not as salary contingencies were budgeted in two separate line items to cover the settlement. Ms. Meriwether confirmed they have two contingencies, one for \$189K and one of \$750K, and she confirmed these are adequate to cover the transfers. Ms. Heavner pointed out two overages, one in the Legal Department, and she said they were advised this would happen, and EDC went over budget. She asked Ms. Meriwether if she can see the more detailed line items for revenue and expenditures at the year-end close out in September. She also asked to see the projects that are carrying over to the following year.

4. Financial Planning Discussion

Ms. Heavner talked about the budget timeline and thanked everyone for their efforts working on this. Ms. Heavner stated the Board of Finance has long been advocating for many of the Government Finance Officers Association best practices and are happy to see them included as well as the other additional suggestions being incorporated into future budgets. She added that she believes they promote transparency and helps citizens better understand what they are getting for the taxes they pay.

Ms. Meriwether walked through the year over year year-end savings analysis and the budget modeling documents. Ms. Heavner added further details around the expenditure savings and asked about budgeting the vacancy rate to get a truer number. She talked about budgeting contingency and asked Ms. Meriwether what they do in the event of excess savings. Ms. Meriwether explained their first recommendation is to put it into general fund reserves if they are not at their target percentage. After that they recommend it gets included in their capital reserve fund for future capital maintenance, because they have more capital needs and maintenance that what they currently fund.

Ms. Meriwether continued with her report and the board asked questions which were addressed. Ms. Heavner asked to include Farmington as one of the comparison towns for budget benchmarking.

Ms. Schofield added to include the probable impact on taxes on budget communications for the public to help get them engaged.

Mr. Helfand spoke about informing the public of their property tax change based on their property value, and commended the chart that was used this past year.

The Board felt it was important to provide the public with a mailing on the final budget.

Ms. Meriwether reviewed the budget modeling and asked the board to review later and provide her feedback. She went through all the updates, explained how everything interlocks, and added that she made notes on the side which explains her thought process.

Initial feedback from the board was the tool is a great improvement and they will review and get back with more input.

Mr. House asked Ms. Schofield what her thoughts are on the process for budgeting, and Ms. Scofield said in her experience giving stronger guidance up front has worked better in the past.

Ms. Heavner also spoke about having the harder conversations around priority budgeting and zero-based budgeting and about articulating it to the public better, so they understand the thinking and the analysis.

Ms. Heavner mentioned that she did submit Ms. Meriwether's budget modeling for an award and thanked her again for all the work she did and said it clarifies it for the board, the policymakers, and the public what they are doing and will help them make better decisions.

5. Approval of Minutes – May 16, 2023, and June 20, 2023

MOTION: Mr. Doyle made a motion, effective July 18, 2023, to approve the minutes as presented from May 16, 2023, and June 20, 2023. Mr. Peterson seconded the motion. All were in favor and the motion passed unanimously.

6. Communication - Moody's Profile Report for Simsbury

Ms. Meriwether reviewed the highlights within the Moody's report for the Town of Simsbury. She specifically noted that Simsbury is in line or better than the medians for other Aaa rated communities with the exception of the available fund balance. Simsbury's available fund balance is at 29%, which is lower than other medians which come in at 62%. She noted that Simsbury is pretty standard for Connecticut and the national recommended percentage is a lot higher than most towns in the State of Connecticut, including Aaa rated communities.

7. Executive Session - Pursuant to General Statutes section 1-200(6)(B) and (E), pending claim: 442 Hopmeadow Street

MOTION: Mr. Doyle made a motion, effective July 18, 2023, to go into executive session with Finance Director, Amy Meriwether. Mr. Peterson seconded the motion. All were in favor and the motion passed unanimously.

The Board went into an Executive Session.

8. Adjourn

MOTION: Mr. House made a motion, effective July 18, 2023, to adjourn at 7:28 P.M. Mr. Peterson seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,
Marion Lynott
Commission Clerk

CALL TO ORDER

The Special Meeting of the Board of Finance was called to order at 9:20 a.m. via Zoom. Present were: Lisa Heavner, Derek Peterson, Art House, Mike Doyle, and Bert Helfand. Others in attendance included: Interim Town Manager Lee Erdmann, Acting Deputy Town Manager Tom Fitzgerald; Director of Planning and Community Development George McGregor, Director of Public Works/Town Engineer Tom Roy, Director of Finance Amy Meriwether and members of the Board of Selectmen.

PLEDGE OF ALLEGIANCE

Everyone stood for the Pledge of Allegiance.

BOARD OF FINANCE ACTION

a) Supplemental Appropriation – Erosion and Sediment Control Repairs at Cambridge Crossing

Ms. Heavner gave background on the proposed supplemental appropriation. Mr. Peterson asked if there was a proposed budget or scope of work. Mr. Roy responded. Mr. Helfand asked questions about if the issues were specific to this property or town wide and if we are sure that the Town will not come into ownership of the property with the foreclosure process being started. In response to Mr. Helfand’s first question Mr. Roy said that this issue is focused on the specific property but as sediment is constantly washed into the drainage there is potential for it to leave the area of the development and enter local streams around the area.

Ms. Heavner asked to make sure that the Town is adequately insured for any work that is to be done. Mr. Roy stated that all contractors have insurance and the Town will be working with legal counsel on every step. Ms. Heavner asked if staff could also run this by the Town’s insurance carrier. Ms. Heavner asked Mr. Erdmann to confirm questions about the project and if no taxpayer dollars would be used in the process.

Mr. Doyle made a motion effective August 3, 2023, to approve a supplemental appropriation for erosion and sediment control measures at Cambridge Crossing in the amount of \$30,000 to be funded via a called \$25,000 letter of credit and \$5,000 cash bond. Mr. Peterson seconded the motion. All were in favor and the motion passed.

ADJOURN

Mr. House made a motion to adjourn the meeting at 9:40 a.m. Mr. Helfand seconded the motion. All were in favor and the motion passed.

Respectfully submitted,

Thomas Fitzgerald
Acting Deputy Town Manager

Board of Finance
TOWN OF SIMSBURY, CONNECTICUT
REGULAR MEETING MINUTES
Tuesday, September 19, 2023, at 5:45 P.M.
In Person Meeting /Simsbury Community Media Live Stream

PRESENT:

Lisa Heavner, Robert Helfand, Derek Peterson, Mike Doyle, and Arthur House

ALSO PRESENT:

Amy Meriwether, Director of Finance; Lee Erdmann, Interim Town Manager; Wendy Mackstutis, First Selectman, Heather Goetz, Selectman, Chris Kachmar, Fiducient Advisors; and Paige Thompson, Fiducient Advisors

1. Call to Order - Establish Quorum

Ms. Heavner called the meeting to order at 5:45 P.M.

2. Pledge of Allegiance

All present stood for the Pledge of Allegiance.

3. Presentation: Fiducient Advisors

Ms. Heavner introduced the speakers from Fiducient Advisors who provided an overview of the presentation on the Town of Simsbury's Retirement Plans. The Board confirmed that they had all read the report and the consultants Mr. Kachmar and Ms. Thompson reviewed some of the highlights. Mr. Kachmar mentioned the pension plans are up approximately 7% through June 2023 and confirmed there are no actions for the Board from an overall allocation standpoint. He reviewed the Investment Policy Statement and said it is in good working order and had no changes. Ms. Heavner said the Board confirmed they had no questions or changes to the Policy Statement and their recommendation is to affirm the current policy from their advisor. Mr. Kachmar reviewed the Board's best practices stating all is good and confirmed the Town's programs from their standpoint are very effective and competitively priced. Mr. Kachmar answered questions from the Board and mentioned that for the next meeting they may have a slightly differed allocation recommendation.

MOTION: Mr. Peterson made a motion, effective September 19, 2023, to affirm the current Defined Benefit Pension Investment Policy as presented. Mr. Helfand seconded the motion. All were in favor and the motion passed unanimously.

4. Finance Director's Report

Mr. Erdmann reported on a meeting held with the Executive Director of the Simsbury Volunteer Ambulance Association and summarized the take aways.

Ms. Meriwether reported on the Assessor's Office Performance Audit RFP results noting they received two bids and interviews of both firms were conducted. Ultimately, Tyler Technologies was awarded the contract and they are currently in the process of drafting a contract.

Ms. Meriwether also reported on the 2023 Bond Issuance noting they are currently in the final stages of issuing bonds in the amount of \$22,165,000. The Town's credit rating was affirmed by S&P and their final report included in the "Communications" section of the packet.

The bond sale took place on September 13th with 17 underwriting firms bidding. The bond sale was ultimately awarded to Raymond James & Associates with an interest rate of 3.47%. She added the offering generated a premium of \$970,000 (after fees) and said that the Town will also save an additional \$801,755 of interest costs over the life of the bond for a total savings of \$1,771,755. Ms. Meriwether said they had budgeted \$7,806,810 in the FY23/24 and based on the final results of the sale, the updated debt service projections are anticipated to be \$7,550,217 which is a savings of \$256,593.

Ms. Meriwether reported on the tax collections for July 2023 noting they were up slightly from the same time last year.

Mr. Erdmann spoke about a potential for using year-end savings for a salary classification total compensation study in anticipation of the upcoming budget season and the union negotiations. He mentioned they have received estimates and are they should be able to come in with a request for \$75K. He mentioned the information they have currently is outdated and misaligned and believes the study will be very helpful with upcoming negotiations. Ms. Heavner added that total compensation incorporates everything including health, pension, vacation, and sick days off. A discussion followed on the details of the study and the benefit of it.

5. Draft Policy for Amending the Budget, Budgetary Transfers and Supplemental Appropriations

Ms. Heavner provided an overview stating that each summer the Board reviews the financial policies of the Town. The draft policy tonight regarding budgetary transfers and supplemental appropriations had been a source of confusion. She said the goal is to capture and record everything in one document which will be publicly reviewed and then see if there are any further comments before approving or editing at the next meeting. Ms. Heavner confirmed that they went with the bottom line that all spending should be budgeted and appropriated when possible unless specifically excluded by Law. She said another rule they went with is that even if spending doesn't require an appropriation or budget all spending should be reported through quarterly reports. Ms. Heavner mentioned other guidelines and exceptions around reporting, and mentioned they are still waiting for guidance around grants. She asked the Board to give some thoughts into the outstanding items and confirmed the document will change over time.

6. Draft Budget Process Preview

Ms. Heavner presented on the 2024 Budget process. Mr. Helfand added that the presentation is a review on how the Board of Finance can give guidance to the other Boards as they go into the upcoming budget process. Ms. Heavner said the Board of Finance gives guidance on the information they have, and reviewed the details and timeline of the budget process. Ms. Meriwether went through the modeling and reviewed various scenarios. Ms. Heavner said the process includes feedback from the public, the Boards and staff. Mr. Helfand agreed that an early Tri-Board meeting in December would be important. A discussion followed on the need to get everyone together and Ms. Heavner said there will be a lot of new members on each Board, and it will be good to explain the process to all.

Mr. Erdmann mentioned the dates of the development of the Capital budget and the CNR. Departments are in the process of preparing their requests. He said they have expanded the Capital Improvement Plan to look out 12 – 13 years, as opposed to 6, which will place a lot of work on the departments. For the CNR, they will stay with a 6 year look this year and move to a

12-year next year. He said they have implemented an internal Capital improvements advisement committee to judge priorities and asked the Board of Finance to think about how they will react to those preliminary plans. Mr. Erdmann said there will also be a new Town Manager sometime in the process, and added they are down to one candidate, from a pool of 36, who is available to meet with the public next Tuesday at the main fire house. He recommended using the first Tri-Board meeting to have a discussion around the Capital projects and the CNR specifically. The discussion continued on the budget process and the Board addressed questions as raised.

7. Approval of Minutes, August 22, 2023

Tabled pending further review.

8. Communications

- **Simsbury S&P Rating Report**
- **State of CT Pension Information Request**

Ms. Meriwether reviewed the communications on the S&P Rating report stating they have a stable outlook and reviewed the main factors.

Ms. Heavner spoke about the State of CT request for information and the importance of it.

MOTION: Mr. Helfand made a motion, effective September 19, 2023, to adjourn the meeting at 8:00PM. Mr. Doyle seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,
Marion Lynott
Commission Clerk

DEVELOPMENT UPDATE-SELECT PROJECTS

MAY 9, 2023

GEORGE K. MCGREGOR, AICP





COMMUNITY SNAP SHOT

- Population: 24,807 5% Growth 2010-2020
- Residential Units 9,779 75% Single Family Detached
- Growth Indicators 2010 to 2021 permitted +/-1200 new residential units

BUILDING PERMITS BY THE NUMBERS

Fiscal Year	Total Planning Department Permits/Fees
FY 17-18	\$1,220,385
FY 18-19	\$1,278,958
FY 19-20	\$753,727
FY 20-21	\$1,403,855
FY 21-22	\$788,926
FY 22-23	\$976,073

PLANNING DEPARTMENT AND COMMISSION ACTIVITY

	2023	2022	2021	2020	2019
Zoning Commission	31	43	30	16	54
Inland Wetlands	28	29	24	18	11
Historic District Commission	2	5	10	6	4
Zoning Board of Appeals	6	12	14	14	4
Zoning Permits	238	379	206	413	346

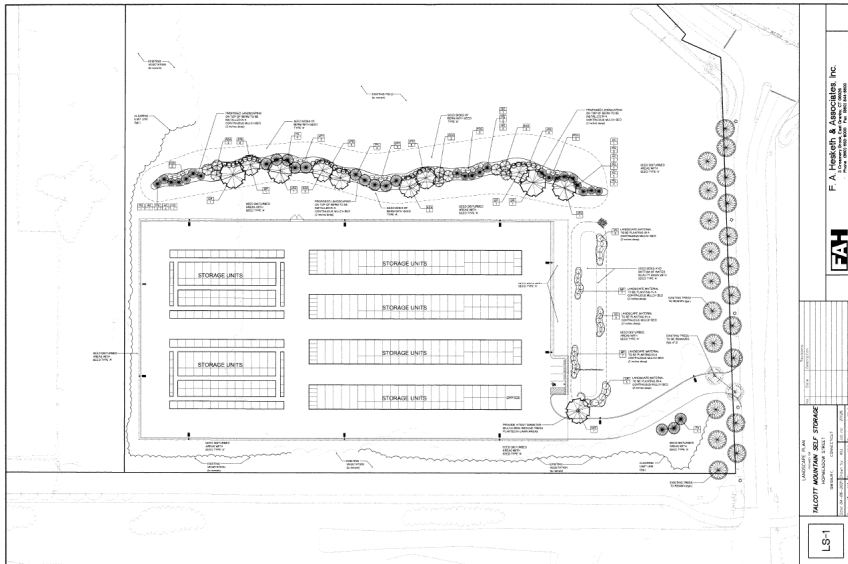
100 GRIST MILL

ENSIGN BICKFORD AEROSPACE & DEFENSE



41,000 sq.ft.
Office Renovation

TALCOTT MOUNTAIN SELF-STORAGE- 34A HOPMEADOW



55,000 sq.ft.
Individual storage units



UCONN HEALTH—ANDY'S CENTER SHOPS 828 HOPMEADOW



- UCONN Health
- Medical Offices
- 12,000 sq.ft.

SIMSBURY CENTER APARTMENTS



- 969 Hopmeadow St.
- 25 Apartment Units

**MCLEAN—75 GREAT POND RD
(50 SARAH LANE)**

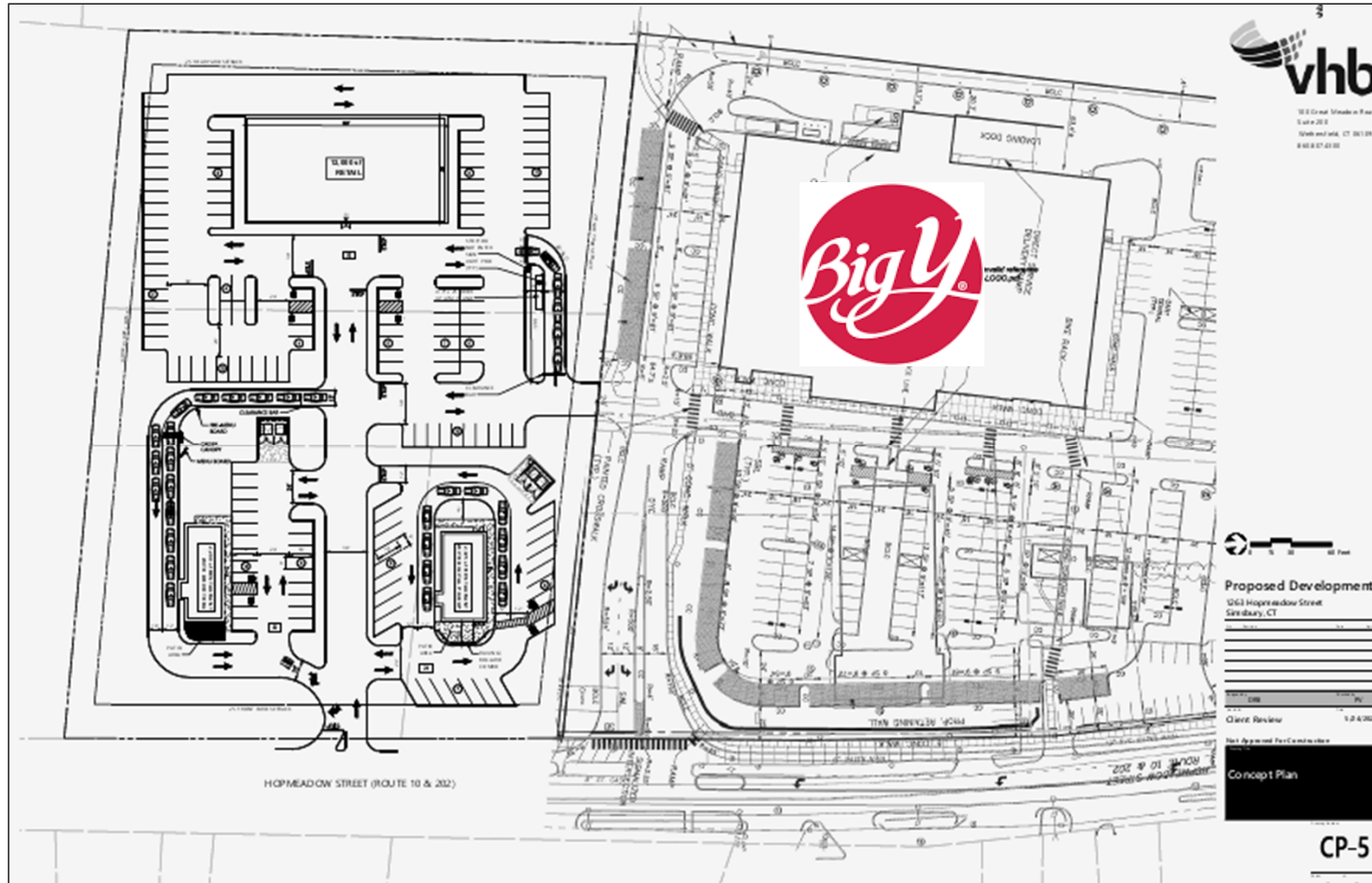


54 Residential Units on
The McLean Campus





FUTURE PROJECTS-WAGNER PROPERTY REDEVELOPMENT



BARBER COVE 32-36 IRON HORSE BLVD.

- 175 multi-family residential units



BUILDINGS "A & B"

LEFT-SIDE ELEVATION

RIGHT-SIDE ELEVATION

PARK FACING ELEVATION

IRON HORSE BLVD. FACING ELEVATION

MAY 21, 2021
SCALE: 1/8" = 1'-0"

A3

BARBER COVE
IRON HORSE BOULEVARD
SIMSBURY, CONNECTICUT
32-36 IRON HORSE LLC

ALLIES ARCHITECTURE, INC.
185 SOUTH CHURCH STREET, SUITE 4, MOORESTOWN, NEW JERSEY 08057 (908) 444-7766

PLAN SCHEDULE

PLANTING NOTES

NOTES: SEE SHEET 20-4 FOR INFORMATION ON STORM WATER DRAINAGE PLANTING

BUILDING A
BUILDING B
BUILDING C
BUILDING D
BUILDING E

POOL

CLUB HOUSE

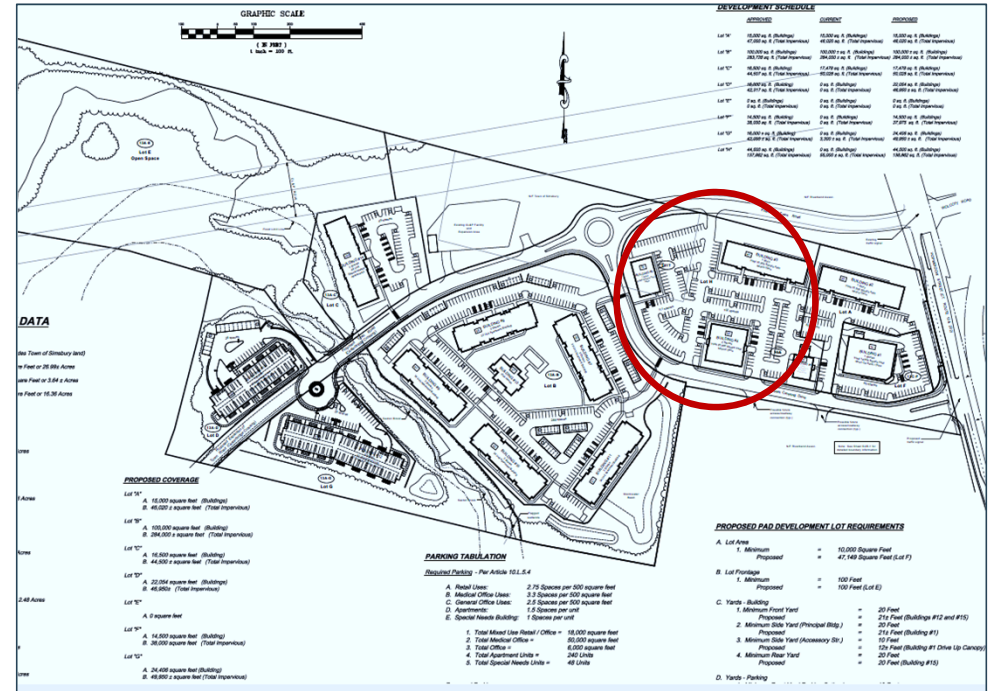
PLAY AREA

IRON HORSE BOULEVARD

SLR

LS

DORSETT CROSSING ACTIVITY & MASTER PLAN CHANGE



Original Approval: 288 Units, 74,000 sq.ft. Commercial/Retail

New Proposal: 360 Units, 27,000 sq.ft. Commercial Retail

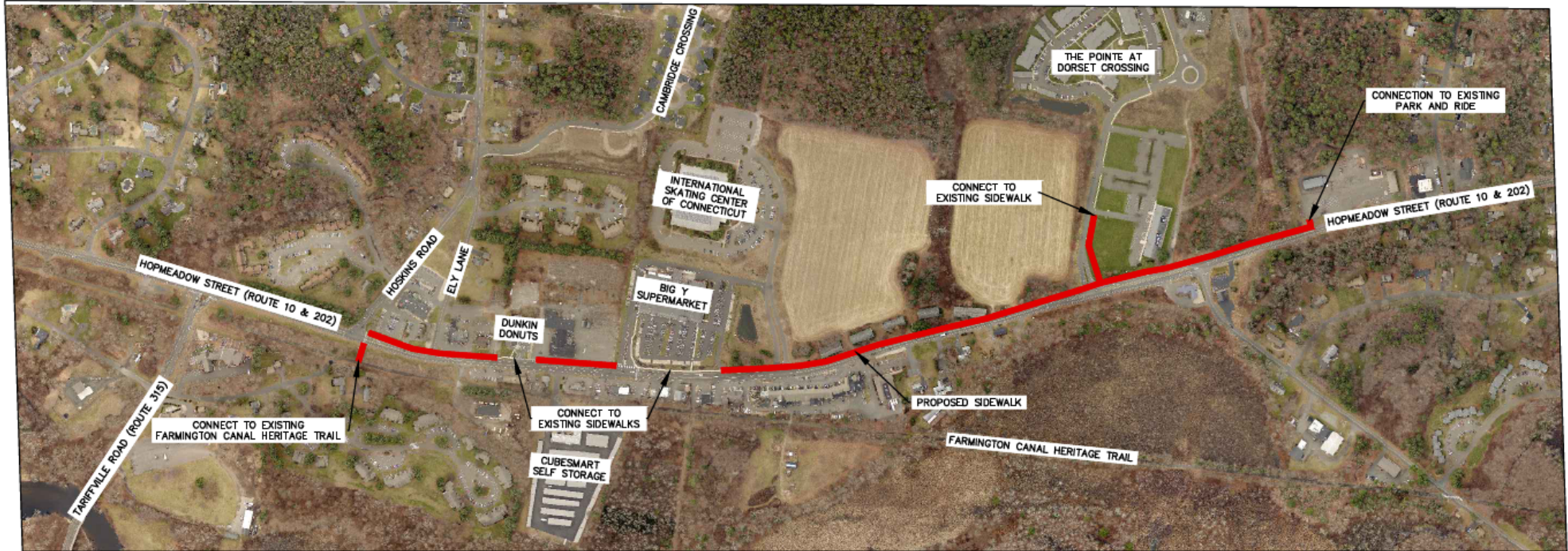
Future Residential Re Development
of the Hartford Site

Silverman Group

Pre-development work underway



HARTFORD SOUTH



Hopmeadow St. from Hoskins Rd. to CT DOT Lot
2023

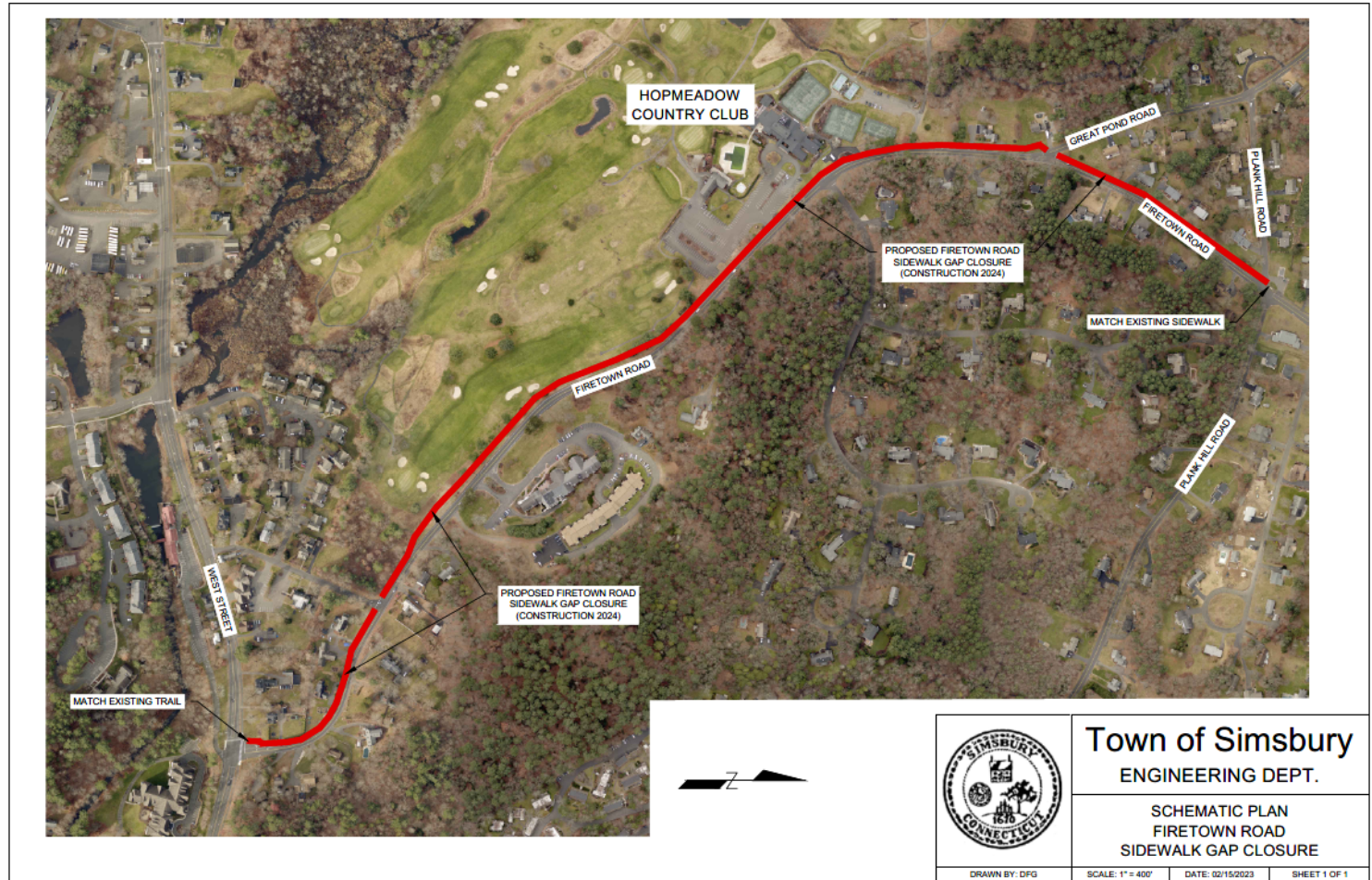


Town of Simsbury
ENGINEERING DEPT.

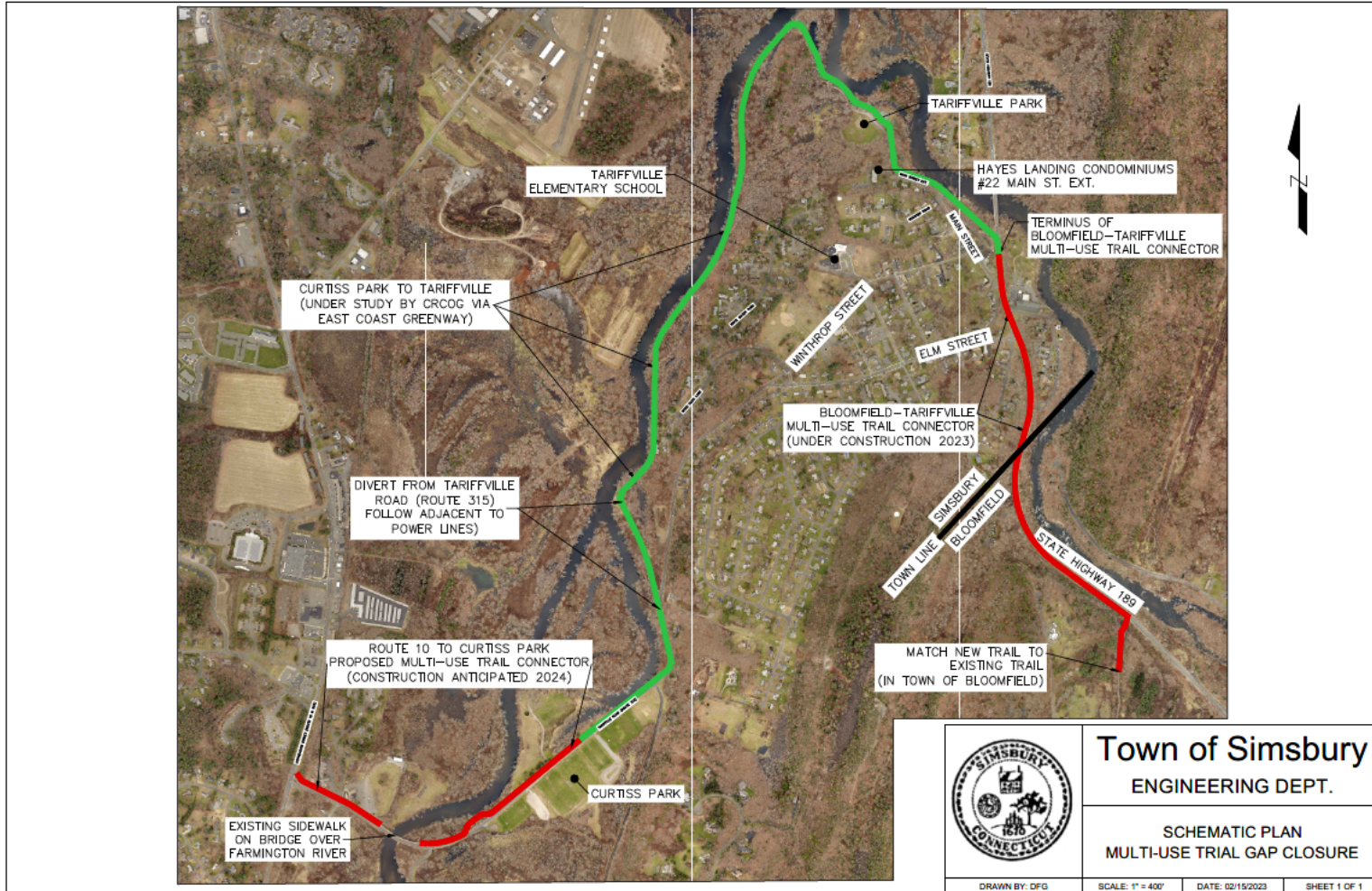
SCHEMATIC PLAN
HOPMEADOW STREET
SIDEWALK CONNECTIVITY PROJECT

TOWN SIDEWALK PROJECTS

Fire Town Rd from West St to Plank Hill 2024



Tariffville Connection- East Coast Greenway Gap



LAND USE COMMISSION ACTIVITY & FUTURE WORK

- Plan of Conservation & Development Update
- Tariffville Area Planning Process
- Zoning Ordinance Updates (Food Trucks, Signs, Notice Requirements, Solar Panels, Floodplain)
- Inland Wetlands Mapping Project
- Design Guidelines Review
- Downtown Directional Signs