

# Town of Simsbury

933 Hopmeadow Street Simsbury, Connecticut 06070

## Board of Finance Agenda Submission

November 9, 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, November 14, 2023**, in the Police Department Training 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 (Pages 1-5)
5. Town Fiscal Year 2022/2023 Year-End Financial Results (Pages 6-74)
6. Board of Education Fiscal Year 2022/2023 Year-End Financial Results (Pages 75-77)
7. Proposed Fiscal Year 2022/2023 General Fund and Capital Transfers (Pages 78-88)
8. Fiscal Year 2023/2024 Budget Status Report thru September 30, 2023 (Pages 89-133)
9. Supplemental Appropriation - Connecticut Department of Agriculture Farm Viability Grant  
(Pages 134-135)
10. Budget Modeling

**Board of Finance**  
**November 14, 2023**

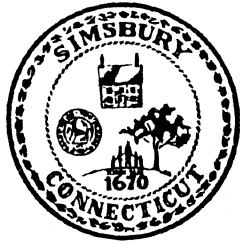
11. Approval of Minutes

- July 18, 2023 (Pages 136-138)
- August 3, 2023 (Page 139)
- September 19, 2023 (Pages 140-142)
- October 17, 2023 (Pages 143-144)

12. Adjourn

Lisa Heavner  
Chair

***Board of Finance Meeting Schedule:***  
*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:** November 14, 2023  
**Re:** Finance Director's Report

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## **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 17, 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 23, 2023:

<b>Grant Application</b>	<b>Amount</b>	<b>Status</b>
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
CT Humanities Implementation Grant: Culinary Storytelling Highlighting Connecticut's Heritage	20,000	Pending

## **Financial Summary as of October 31, 2023**

Attached for review is the General Fund revenue and expenditure budget status report as of October 31, 2023.

**GENERAL FUND REVENUE FINANCIAL COMPARISON**

Description	FY2024	FY2024	\$ Variance	% Spent	Notes
	BUDGETED REVENUES	ACTUAL As of 9/30/23			
<b>GENERAL GOVERNMENT</b>					
TAX DEPARTMENT	106,499,159	59,715,643	(46,783,516)	56.07%	
BUILDING DEPARTMENT	700,000	169,833	(530,167)	24.26%	
FINANCE DEPARTMENT	1,167,718	434,100	(733,618)	37.18%	
TOWN CLERK	667,340	276,245	(391,095)	41.40%	
TOWN MANAGER'S OFFICE	350,202	920,068	569,866	262.72%	Unanticipated increase to the PILOT payment
INFORMATION TECHNOLOGY	174,798	43,700	(131,099)	25.00%	
LAND USE COMMISSION	20,000	8,280	(11,720)	41.40%	
INSURANCE REFUNDS	60,000	-	(60,000)	0.00%	CIRMA has informed the Town there will be no member distribution in the current year
ASSESSOR'S OFFICE	5,800	-	(5,800)	0.00%	
PLANNING DEPARTMENT	-	30,000	30,000	#DIV/0!	Performance bond called for cambridge crossing property
<b>TOTAL GENERAL GOVERNMENT</b>	<b>109,645,017</b>	<b>61,597,869</b>	<b>(48,047,148)</b>	<b>56.18%</b>	
<b>PUBLIC SAFETY</b>					
POLICE DEPARTMENT	225,245	54,165	(171,080)	24.05%	
ANIMAL CONTROL	500	85	(415)	17.00%	
<b>TOTAL PUBLIC SAFETY</b>	<b>225,745</b>	<b>54,250</b>	<b>(171,495)</b>	<b>24.03%</b>	
<b>PUBLIC WORKS</b>					
ENGINEERING	25,050	24,715	(335)	98.66%	
ENO MEMORAL HALL	1,000	730	(270)	73.00%	
HIGHWAY DEPARTMENT	3,250	-	(3,250)	0.00%	
<b>TOTAL PUBLIC WORKS</b>	<b>29,300</b>	<b>25,445</b>	<b>(3,855)</b>	<b>86.84%</b>	
<b>HEALTH &amp; WELFARE</b>					
ELDERLY/HANDICAPPED TRANSPORT	40,720	-	(40,720)	0.00%	
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>40,720</b>	<b>-</b>	<b>(40,720)</b>	<b>0.00%</b>	
<b>CULTURE, PARKS &amp; RECREATION</b>					
PARKS & RECREATION	244,437	61,109	(183,328)	25.00%	
LIBRARY	7,800	6,663	(1,137)	85.42%	
COMMUNITY GARDENS	4,400	-	(4,400)	0.00%	
MEMORAL POOLS & FIELDS	22,800	1,312	(21,488)	5.75%	
<b>TOTAL CULTURE, PARKS &amp; RECREATION</b>	<b>279,437</b>	<b>69,084</b>	<b>(210,353)</b>	<b>24.72%</b>	
<b>EDUCATION</b>					
BOARD OF EDUCATION	7,381,724	145,632	(7,236,092)	1.97%	
<b>TOTAL EDUCATION</b>	<b>7,381,724</b>	<b>145,632</b>	<b>(7,236,092)</b>	<b>1.97%</b>	
<b>INTERGOVERNMENTAL</b>					
TRANSFER IN - BELDEN TRUST	27,380	27,380	-	100.00%	
TRANSFER IN - CAPITAL PROJECT FUNDS	281,187	281,187	-	100.00%	

Description	FY2024	FY2024	\$ Variance	% Spent	Notes
	BUDGETED REVENUES	ACTUAL As of 9/30/23			
TRANSFER IN - ARPA FUND	3,757,833	3,757,833	-	100.00%	
<b>TOTAL INTERGOVERNEMENTAL</b>	<b>4,066,400</b>	<b>4,066,400</b>	-	<b>100.00%</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>121,668,343</b>	<b>65,958,680</b>	<b>(55,709,663)</b>	<b>54.21%</b>	

**GENERAL FUND EXPENDITURE FINANCIAL COMPARISON**

Description	FY2024	FY2024	\$ Variance	% Spent	Notes
	BUDGETED EXPENDITURES	ACTUAL As of 9/30/23			
<b>GENERAL GOVERNMENT</b>					
TOWN MANAGER'S OFFICE	503,022	89,875	413,147	17.87%	
PLANNING DEPARTMENT	393,513	96,914	296,599	24.63%	
FINANCE DEPARTMENT	582,159	200,276	381,883	34.40%	
INFORMATION TECHNOLOGY	520,452	121,528	398,924	23.35%	
BUILDING DEPARTMENT	319,151	95,214	223,937	29.83%	
ASSESSOR'S OFFICE	408,875	158,310	250,565	38.72%	
TOWN CLERK	268,007	83,437	184,570	31.13%	
TAX DEPARTMENT	206,215	89,953	116,262	43.62%	
LEGAL SERVICES	151,000	66,038	84,962	43.73%	
ELECTION ADMINISTRATION	159,736	32,643	127,093	20.44%	
COMMUNITY SERVICES	387,563	237,765	149,798	61.35%	
GENERAL GOVERNMENT	125,716	33,634	92,082	26.75%	
BOARD OF FINANCE	55,414	10,877	44,537	19.63%	
ECONOMIC DEVELOPMENT COMMISSION	50,650	50,000	650	98.72%	
LAND USE COMMISSION	16,350	5,972	10,378	36.52%	
REGIONAL PROBATE COURT	10,891	10,891	-	100.00%	
PUBLIC BUILDING COMMISSION	2,000	259	1,741	12.95%	
DEI COUNCIL	4,550	-	4,550	0.00%	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>4,165,264</b>	<b>1,383,585</b>	<b>2,781,679</b>	<b>33.22%</b>	
<b>PUBLIC SAFETY</b>					
POLICE DEPARTMENT	5,836,568	1,866,414	3,970,154	31.98%	
DISPATCH	610,481	174,166	436,315	28.53%	
ANIMAL CONTROL	75,687	33,214	42,473	43.88%	
POLICE COMMISSION	750	-	750	0.00%	
EMERGENCY MANAGEMENT	35,710	27,127	8,583	75.97%	
<b>TOTAL PUBLIC SAFETY</b>	<b>6,559,196</b>	<b>2,100,921</b>	<b>4,458,275</b>	<b>32.03%</b>	
<b>PUBLIC WORKS</b>					
HIGHWAY DEPARTMENT	3,298,534	1,138,448	2,160,086	34.51%	
BUILDINGS & MAINTENANCE	547,326	161,344	385,982	29.48%	
ENGINEERING	341,086	86,950	254,136	25.49%	
PUBLIC WORKS ADMINISTRATION	369,295	106,904	262,391	28.95%	
TOWN OFFICE BUILDINGS	170,810	34,457	136,353	20.17%	
LIBRARY	162,944	29,033	133,911	17.82%	
ENO MEMORIAL HALL	88,947	18,181	70,766	20.44%	
OTHER BUILDINGS	36,538	6,867	29,671	18.79%	
LANDFILL	80,750	25,000	55,750	30.96%	
<b>TOTAL PUBLIC WORKS</b>	<b>5,096,230</b>	<b>1,607,183</b>	<b>3,489,047</b>	<b>31.54%</b>	
<b>HEALTH &amp; WELFARE</b>					
SOCIAL SERVICES ADMINISTRATION	411,125	129,977	281,148	31.61%	

Description	FY2024	FY2024	\$ Variance	% Spent	Notes
	BUDGETED EXPENDITURES	ACTUAL As of 9/30/23			
SENIOR CENTER SERVICES	164,343	48,164	116,179	29.31%	
TRANSPORTATION SERVICES	170,540	33,654	136,886	19.73%	
HEALTH DEPARTMENT	186,053	93,027	93,027	50.00%	
AGING & DISABILITY COMMISSION	1,500	880	620	58.66%	
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>933,561</b>	<b>305,701</b>	<b>627,860</b>	<b>32.75%</b>	
<b>CULTURE, PARKS &amp; RECREATION</b>					
LIBRARY	1,722,214	540,699	1,181,515	31.40%	
PARKS & OPEN SPACE	1,051,873	318,575	733,298	30.29%	
MEMORIAL POOL	88,378	33,837	54,541	38.29%	
RECREATION ADMINISTRATION	72,902	29,868	43,034	40.97%	
MEMORIAL FIELD	42,003	18,130	23,873	43.16%	
BEAUTIFICATION COMMITTEE	6,000	836	5,164	13.94%	
PARKS & REC COMMISSION	750	-	750	0.00%	
<b>TOTAL CULTURE, PARKS &amp; RECREATION</b>	<b>2,984,120</b>	<b>941,945</b>	<b>2,042,175</b>	<b>31.57%</b>	
<b>EDUCATION</b>					
BOARD OF EDUCATION	82,182,136	18,139,175	64,042,961	22.07%	
<b>TOTAL EDUCATION</b>	<b>82,182,136</b>	<b>18,139,175</b>	<b>64,042,961</b>	<b>22.07%</b>	
<b>INTERGOVERNMENTAL</b>					
EMPLOYEE BENEFITS	7,341,792	2,330,971	5,010,822	31.75%	
LIABILITY INSURANCE	496,307	276,837	219,470	55.78%	
TRANSFER OUT - SIMSBURY FARMS	151,715	151,715	-	100.00%	
TRANSFER OUT - MSP SENIOR FUND	10,480	10,480	-	100.00%	
TRANSFER OUT - YOUTH SERVICE BUREAU	8,000	8,000	-	100.00%	
TRANSFER OUT - ATHLETICS FIELDS	2,250	2,250	-	100.00%	
TRANSFER OUT - SIMSBURY CELEBRATES	3,300	3,300	-	100.00%	
CONTINGENCY RESERVE	382,741	-	382,741	0.00%	
CONTINGENCY VACANCY	(250,000)	-	(250,000)	0.00%	
TRANSFER OUT - CNR	416,250	416,250	-	100.00%	
TRANSFER OUT - CAPITAL RESERVE	3,378,191	3,378,191	-	100.00%	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>11,941,026</b>	<b>6,577,994</b>	<b>5,363,033</b>	<b>55.09%</b>	
<b>DEBT SERVICE</b>					
PRINCIPAL	6,013,665	635,000	5,378,665	10.56%	
INTEREST	1,793,145	351,113	1,442,033	19.58%	
<b>TOTAL DEBT SERVICE</b>	<b>7,806,810</b>	<b>986,113</b>	<b>6,820,698</b>	<b>12.63%</b>	
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>121,668,343</b>	<b>32,042,617</b>	<b>89,625,726</b>	<b>26.34%</b>	



# 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:** November 14, 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
<b>Revenues</b>					
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)
<b>Total Revenues</b>	<b>\$ 114,961,272</b>	<b>\$ 1,402,533</b>	<b>\$ 116,363,805</b>	<b>\$ 117,589,988</b>	<b>\$ 1,226,182</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>\$ 114,961,272</b>	<b>\$ 1,402,533</b>	<b>\$ 116,363,804</b>	<b>\$ 115,279,547</b>	<b>\$ 1,084,257</b>
<b>Change in Fund Balance</b>				<b>\$ 2,310,441</b>	

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
<b>GENERAL GOVERNMENT</b>											
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%	PILOT 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%	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>98,714,667</b>	<b>100,171,312</b>	<b>1,456,645</b>	<b>101.48%</b>	<b>103,175,713</b>	<b>-</b>	<b>103,175,713</b>	<b>104,957,179</b>	<b>1,781,466</b>	<b>101.73%</b>	
<b>PUBLIC SAFETY</b>											
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%	
<b>TOTAL PUBLIC SAFETY</b>	<b>203,765</b>	<b>230,202</b>	<b>26,437</b>	<b>112.97%</b>	<b>211,100</b>	<b>-</b>	<b>211,100</b>	<b>219,108</b>	<b>8,008</b>	<b>103.79%</b>	
<b>PUBLIC WORKS</b>											
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!	
<b>TOTAL PUBLIC WORKS</b>	<b>23,500</b>	<b>147,835</b>	<b>124,335</b>	<b>629.08%</b>	<b>29,300</b>	<b>-</b>	<b>29,300</b>	<b>39,789</b>	<b>10,489</b>	<b>135.80%</b>	
<b>HEALTH &amp; WELFARE</b>											
ELDERLY/HANDICAPPED TRANSPORT	40,720	40,711	(9)	99.98%	40,720	-	40,720	40,710	(10)	99.98%	
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>40,720</b>	<b>40,711</b>	<b>(9)</b>	<b>99.98%</b>	<b>40,720</b>	<b>-</b>	<b>40,720</b>	<b>40,710</b>	<b>(10)</b>	<b>99.98%</b>	
<b>CULTURE, PARKS &amp; RECREATION</b>											
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%	
<b>TOTAL CULTURE, PARKS &amp; RECREATION</b>	<b>242,382</b>	<b>248,492</b>	<b>6,110</b>	<b>102.52%</b>	<b>249,551</b>	<b>-</b>	<b>249,551</b>	<b>263,921</b>	<b>14,370</b>	<b>105.76%</b>	
<b>EDUCATION</b>											
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
<b>TOTAL EDUCATION</b>	<b>6,463,510</b>	<b>6,950,949</b>	<b>487,439</b>	<b>107.54%</b>	<b>7,139,378</b>	<b>-</b>	<b>7,139,378</b>	<b>7,462,458</b>	<b>323,080</b>	<b>104.53%</b>	
<b>INTERGOVERNMENTAL</b>											
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	FY2022 ACTUAL As of 6/30/2022			BUDGETED REVENUES	FY2023 BUDGET AMENDMENT	FY2023 AMENDED REV BUDGET	FY2023 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%	
<b>TOTAL INTERGOVERNEMENTAL</b>	<b>387,429</b>	<b>387,429</b>	<b>-</b>	<b>100.00%</b>	<b>4,115,510</b>	<b>491,312</b>	<b>4,606,822</b>	<b>4,606,822</b>	<b>-</b>	<b>100.00%</b>	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>106,075,973</b>	<b>108,176,931</b>	<b>2,100,958</b>	<b>101.98%</b>	<b>114,961,272</b>	<b>491,312</b>	<b>115,452,584</b>	<b>117,589,988</b>	<b>2,137,404</b>	<b>101.85%</b>	

**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			
<b>GENERAL GOVERNMENT</b>													
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%			
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,450,270</b>	<b>3,120,064</b>	<b>330,206</b>	<b>90.43%</b>	<b>3,663,551</b>	<b>284,500</b>	<b>3,948,051</b>	<b>4,114,118</b>	<b>(166,067)</b>	<b>104.21%</b>			
<b>PUBLIC SAFETY</b>													
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		
<b>TOTAL PUBLIC SAFETY</b>	<b>5,691,815</b>	<b>5,516,027</b>	<b>175,788</b>	<b>96.91%</b>	<b>6,237,864</b>	<b>-</b>	<b>6,237,864</b>	<b>6,047,042</b>	<b>190,822</b>	<b>96.94%</b>			
<b>PUBLIC WORKS</b>													
											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%			
<b>TOTAL PUBLIC WORKS</b>	<b>4,692,553</b>	<b>4,431,276</b>	<b>261,277</b>	<b>94.43%</b>	<b>4,845,336</b>	<b>16,312</b>	<b>4,861,648</b>	<b>4,894,251</b>	<b>(32,603)</b>	<b>100.67%</b>			
<b>HEALTH &amp; WELFARE</b>													
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%			
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>909,596</b>	<b>753,097</b>	<b>156,499</b>	<b>82.79%</b>	<b>914,593</b>	<b>108,056</b>	<b>1,022,649</b>	<b>1,053,014</b>	<b>(30,365)</b>	<b>102.97%</b>			
<b>CULTURE, PARKS &amp; RECREATION</b>													
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%
<b>TOTAL CULTURE, PARKS &amp; RECREATION</b>	<b>2,724,666</b>	<b>2,491,544</b>	<b>233,122</b>	<b>91.44%</b>	<b>2,852,802</b>	<b>17,500</b>	<b>2,870,302</b>	<b>2,925,776</b>	<b>(55,474) 101.93%</b>
<b>EDUCATION</b>									
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).
<b>TOTAL EDUCATION</b>	<b>74,446,580</b>	<b>75,085,560</b>	<b>(638,980)</b>	<b>100.86%</b>	<b>77,030,819</b>	<b>-</b>	<b>77,030,819</b>	<b>77,627,397</b>	<b>(596,578) 100.77%</b>
<b>INTERGOVERNMENTAL</b>									
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%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>8,596,134</b>	<b>8,101,553</b>	<b>494,581</b>	<b>94.25%</b>	<b>13,044,782</b>	<b>976,165</b>	<b>14,020,946</b>	<b>12,246,425</b>	<b>1,774,521 87.34%</b>
<b>DEBT SERVICE</b>									
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%
<b>TOTAL DEBT SERVICE</b>	<b>6,549,357</b>	<b>6,549,356</b>	<b>-</b>	<b>100.00%</b>	<b>6,371,525</b>	<b>-</b>	<b>6,371,525</b>	<b>6,371,525</b>	<b>- 100.00%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>107,060,971</b>	<b>106,048,477</b>	<b>1,012,493</b>	<b>99.05%</b>	<b>114,961,272</b>	<b>1,402,533</b>	<b>116,363,804</b>	<b>115,279,547</b>	<b>1,084,257 99.07%</b>
FUND BALANCE - 7/1/22								19,390,002	
SURPLUS (DEFICIT)								2,310,441	
<b>FUND BALANCE - 6/30/23</b>								<b>21,700,443</b>	

\*\*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**

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 41110 Town Manager</b>	<b>(345,202.00)</b>	<b>-</b>	<b>(345,202.00)</b>	<b>(904,572.37)</b>	<b>559,370.37</b>	<b>262.00</b>
LUse*Land Use Commission	(20,000.00)	-	(20,000.00)	(34,615.60)	14,615.60	173.10
<b>Total 41312 Land Use Commission</b>	<b>(20,000.00)</b>	<b>-</b>	<b>(20,000.00)</b>	<b>(34,615.60)</b>	<b>14,615.60</b>	<b>173.10</b>
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
<b>Total 41611 Finance Department</b>	<b>(333,631.00)</b>	<b>-</b>	<b>(333,631.00)</b>	<b>(1,665,428.38)</b>	<b>1,331,797.38</b>	<b>499.20</b>
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
<b>Total 41612 Tax Department</b>	<b>(100,624,738.00)</b>	<b>-</b>	<b>(100,624,738.00)</b>	<b>(100,438,259.74)</b>	<b>(186,478.26)</b>	<b>99.80</b>
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
<b>Total 41613 Assessor's Office</b>	<b>(5,800.00)</b>	<b>-</b>	<b>(5,800.00)</b>	<b>(5,009.11)</b>	<b>(790.89)</b>	<b>86.40</b>
IT*Charges for Services - BOE	(171,752.00)	-	(171,752.00)	(171,752.00)	-	100.00
<b>Total 41614 Information Technology</b>	<b>(171,752.00)</b>	<b>-</b>	<b>(171,752.00)</b>	<b>(171,752.00)</b>	<b>-</b>	<b>100.00</b>
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**

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 41720 Town Clerk</b>	<b>(888,590.00)</b>	<b>-</b>	<b>(888,590.00)</b>	<b>(819,672.44)</b>	<b>(68,917.56)</b>	<b>92.20</b>
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
<b>Total 42110 Police Department</b>	<b>(210,600.00)</b>	<b>-</b>	<b>(210,600.00)</b>	<b>(214,515.27)</b>	<b>3,915.27</b>	<b>101.90</b>
Anim*Animal Control Fines	(500.00)	-	(500.00)	(150.00)	(350.00)	30.00
<b>Total 42120 Animal Control</b>	<b>(500.00)</b>	<b>-</b>	<b>(500.00)</b>	<b>(150.00)</b>	<b>(350.00)</b>	<b>30.00</b>
EmMg*Miscellaneous	-	-	-	(4,443.00)	4,443.00	100.00
<b>Total 42200 Emergency Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,443.00)</b>	<b>4,443.00</b>	<b>100.00</b>
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**

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
Bld*Build Dept Svc - Govrnmntl	(38,500.00)	-	(38,500.00)	-	(38,500.00)	-
<b>Total 43130 Building Department</b>	<b>(738,500.00)</b>	<b>-</b>	<b>(738,500.00)</b>	<b>(860,504.71)</b>	<b>122,004.71</b>	<b>116.50</b>
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
<b>Total 43200 Engineering</b>	<b>(25,050.00)</b>	<b>-</b>	<b>(25,050.00)</b>	<b>(27,877.00)</b>	<b>2,827.00</b>	<b>111.30</b>
Eno*Eno Memorial Hall Rent	(1,000.00)	-	(1,000.00)	(5,630.00)	4,630.00	563.00
<b>Total 44230 Eno Memorial Hall</b>	<b>(1,000.00)</b>	<b>-</b>	<b>(1,000.00)</b>	<b>(5,630.00)</b>	<b>4,630.00</b>	<b>563.00</b>
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
<b>Total 44320 Highway - Facilities &amp;</b>	<b>(3,250.00)</b>	<b>-</b>	<b>(3,250.00)</b>	<b>(6,282.01)</b>	<b>3,032.01</b>	<b>193.30</b>
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
<b>Total 45230 Senior Transportation</b>	<b>(40,720.00)</b>	<b>-</b>	<b>(40,720.00)</b>	<b>(40,710.00)</b>	<b>(10.00)</b>	<b>100.00</b>
RecAdm*Community Gardens	(4,400.00)	-	(4,400.00)	(5,999.00)	1,599.00	136.30
<b>Total 46110 Recreation Administrati</b>	<b>(4,400.00)</b>	<b>-</b>	<b>(4,400.00)</b>	<b>(5,999.00)</b>	<b>1,599.00</b>	<b>136.30</b>
RecPool*Memorial Pools & Field	(2,800.00)	-	(2,800.00)	(7,693.75)	4,893.75	274.80
<b>Total 46120 Recreation Memorial Poo</b>	<b>(2,800.00)</b>	<b>-</b>	<b>(2,800.00)</b>	<b>(7,693.75)</b>	<b>4,893.75</b>	<b>274.80</b>
PrkMnt*Charges for Serv - BOE	(232,651.00)	-	(232,651.00)	(232,651.00)	-	100.00
<b>Total 46310 Parks &amp; Open Space Main</b>	<b>(232,651.00)</b>	<b>-</b>	<b>(232,651.00)</b>	<b>(232,651.00)</b>	<b>-</b>	<b>100.00</b>
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
<b>Total 47100 Library Administration</b>	<b>(9,700.00)</b>	<b>-</b>	<b>(9,700.00)</b>	<b>(17,577.28)</b>	<b>7,877.28</b>	<b>181.20</b>
Ins*Insurance Refunds	(47,500.00)	-	(47,500.00)	(56,431.00)	8,931.00	118.80
<b>Total 48000 Insurance Refunds</b>	<b>(47,500.00)</b>	<b>-</b>	<b>(47,500.00)</b>	<b>(56,431.00)</b>	<b>8,931.00</b>	<b>118.80</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
EmpBen*Insurance Refunds	-	-	-	(933.81)	933.81	100.00
<b>Total 48100 Employee Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(933.81)</b>	<b>933.81</b>	<b>100.00</b>
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
<b>Total 49500 Operating Transfers</b>	<b>(4,115,510.00)</b>	<b>(491,312.26)</b>	<b>(4,606,822.26)</b>	<b>(4,606,821.81)</b>	<b>(0.45)</b>	<b>100.00</b>
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
<b>Total 50100 Board of Education</b>	<b>(7,139,378.00)</b>	<b>-</b>	<b>(7,139,378.00)</b>	<b>(7,442,239.37)</b>	<b>302,861.37</b>	<b>104.20</b>
NP Schools Grant	-	-	-	(20,219.00)	20,219.00	100.00
<b>Total 50200 Non-Public Schools</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20,219.00)</b>	<b>20,219.00</b>	<b>100.00</b>
<b>Revenue Total</b>	<b>(114,961,272.00)</b>	<b>(491,312.26)</b>	<b>(115,452,584.26)</b>	<b>(117,589,987.65)</b>	<b>2,137,403.39</b>	<b>101.90</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 41110 Town Manager</b>	<b>495,579.00</b>	<b>-</b>	<b>495,579.00</b>	<b>532,166.38</b>	<b>-</b>	<b>(36,587.38)</b>	<b>107.38</b>
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
<b>Total 41120 General Government</b>	<b>126,716.00</b>	<b>-</b>	<b>126,716.00</b>	<b>119,833.14</b>	<b>-</b>	<b>6,882.86</b>	<b>94.57</b>
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
<b>Total 41210 BOS - Community Service</b>	<b>131,427.00</b>	<b>272,000.00</b>	<b>403,427.00</b>	<b>325,529.87</b>	<b>18,648.97</b>	<b>59,248.16</b>	<b>85.30</b>
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
<b>Total 41230 Board of Finance</b>	<b>48,295.00</b>	<b>-</b>	<b>48,295.00</b>	<b>54,640.08</b>	<b>-</b>	<b>(6,345.08)</b>	<b>113.10</b>

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 41312 Land Use Commission</b>	<b>19,200.00</b>	<b>-</b>	<b>19,200.00</b>	<b>18,843.31</b>	<b>-</b>	<b>356.69</b>	<b>98.10</b>
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	-
<b>Total 41317 Economic Development Co</b>	<b>50,650.00</b>	<b>-</b>	<b>50,650.00</b>	<b>63,500.00</b>	<b>-</b>	<b>(12,850.00)</b>	<b>125.40</b>
PubBuilComm*Part Time	2,000.00	-	2,000.00	1,318.99	-	681.01	65.90
<b>Total 41320 Public Building Commiss</b>	<b>2,000.00</b>	<b>-</b>	<b>2,000.00</b>	<b>1,318.99</b>	<b>-</b>	<b>681.01</b>	<b>65.90</b>
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
<b>Total 41411 Beautification Committe</b>	<b>6,000.00</b>	<b>-</b>	<b>6,000.00</b>	<b>3,466.17</b>	<b>-</b>	<b>2,533.83</b>	<b>57.80</b>
Special Activities	1,500.00	-	1,500.00	665.98	-	834.02	44.40
Program Supplies	-	-	-	-	200.00	(200.00)	100.00
<b>Total 41413 Aging &amp; Disability Comm</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>	<b>665.98</b>	<b>200.00</b>	<b>634.02</b>	<b>57.70</b>
Conferences & Education	750.00	-	750.00	74.00	-	676.00	9.90
<b>Total 41414 Police Commission</b>	<b>750.00</b>	<b>-</b>	<b>750.00</b>	<b>74.00</b>	<b>-</b>	<b>676.00</b>	<b>9.90</b>
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

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
Elect*Dues & Subscriptions	160.00	-	160.00	160.00	-	-	100.00
Elect*COVID 19	1,500.00	-	1,500.00	-	-	1,500.00	-
<b>Total 41500 Election Administration</b>	<b>157,035.00</b>	<b>-</b>	<b>157,035.00</b>	<b>143,981.84</b>	<b>-</b>	<b>13,053.16</b>	<b>91.70</b>
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
<b>Total 41611 Finance Department</b>	<b>463,189.00</b>	<b>12,500.00</b>	<b>475,689.00</b>	<b>542,767.42</b>	<b>-</b>	<b>(67,078.42)</b>	<b>114.10</b>
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
<b>Total 41612 Tax Department</b>	<b>199,496.00</b>	<b>-</b>	<b>199,496.00</b>	<b>225,774.13</b>	<b>-</b>	<b>(26,278.13)</b>	<b>113.20</b>
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

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 41613 Assessor's Office</b>	<b>381,919.00</b>	<b>-</b>	<b>381,919.00</b>	<b>422,600.79</b>	<b>-</b>	<b>(40,681.79)</b>	<b>110.70</b>
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
<b>Total 41614 Information Technology</b>	<b>494,378.00</b>	<b>-</b>	<b>494,378.00</b>	<b>457,489.71</b>	<b>-</b>	<b>36,888.29</b>	<b>92.50</b>
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
<b>Total 41700 Legal Services</b>	<b>151,000.00</b>	<b>-</b>	<b>151,000.00</b>	<b>205,935.12</b>	<b>-</b>	<b>(54,935.12)</b>	<b>136.40</b>
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
<b>Total 41720 Town Clerk</b>	<b>250,045.00</b>	<b>-</b>	<b>250,045.00</b>	<b>303,945.79</b>	<b>20.00</b>	<b>(53,920.79)</b>	<b>121.60</b>
Prob*Public Agency Support	9,548.00	-	9,548.00	9,548.00	-	-	100.00
<b>Total 41740 Regional Probate Court</b>	<b>9,548.00</b>	<b>-</b>	<b>9,548.00</b>	<b>9,548.00</b>	<b>-</b>	<b>-</b>	<b>100.00</b>
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

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 42110 Police Department</b>	<b>5,542,887.00</b>	<b>-</b>	<b>5,542,887.00</b>	<b>5,434,067.75</b>	<b>200.00</b>	<b>108,619.25</b>	<b>98.04</b>
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
<b>Total 42115 Dispatch</b>	<b>592,210.00</b>	<b>-</b>	<b>592,210.00</b>	<b>543,962.36</b>	<b>-</b>	<b>48,247.64</b>	<b>91.90</b>
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



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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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	-
<b>Total 42120 Animal Control</b>	<b>75,217.00</b>	<b>-</b>	<b>75,217.00</b>	<b>53,407.53</b>	<b>-</b>	<b>21,809.47</b>	<b>71.00</b>
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
<b>Total 42200 Emergency Management</b>	<b>26,800.00</b>	<b>-</b>	<b>26,800.00</b>	<b>15,330.06</b>	<b>-</b>	<b>11,469.94</b>	<b>57.20</b>
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
<b>Total 43120 Planning Department</b>	<b>376,670.00</b>	<b>-</b>	<b>376,670.00</b>	<b>363,709.06</b>	<b>-</b>	<b>12,960.94</b>	<b>96.60</b>
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	-

**Town of Simsbury**  
**General Fund Expenditure Detail**  
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<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 43130 Building Department</b>	<b>306,404.00</b>	<b>-</b>	<b>306,404.00</b>	<b>303,864.98</b>	<b>-</b>	<b>2,539.02</b>	<b>99.20</b>
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
<b>Total 43200 Engineering</b>	<b>307,479.00</b>	<b>-</b>	<b>307,479.00</b>	<b>314,793.92</b>	<b>-</b>	<b>(7,314.92)</b>	<b>102.40</b>
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
<b>Total 44100 Public Works Administra</b>	<b>334,726.00</b>	<b>-</b>	<b>334,726.00</b>	<b>382,728.46</b>	<b>-</b>	<b>(48,002.46)</b>	<b>114.30</b>
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  
General Fund Expenditure Detail  
June 30, 2023**

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 44210 Buildings &amp; Maintenance</b>	<b>537,636.00</b>	<b>-</b>	<b>537,636.00</b>	<b>513,767.74</b>	<b>-</b>	<b>23,868.26</b>	<b>95.60</b>
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	-
<b>Total 44220 Town Office Buildings</b>	<b>151,172.00</b>	<b>-</b>	<b>151,172.00</b>	<b>165,895.10</b>	<b>-</b>	<b>(14,723.10)</b>	<b>109.74</b>
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
<b>Total 44230 Eno Memorial Hall</b>	<b>74,609.00</b>	<b>-</b>	<b>74,609.00</b>	<b>97,074.43</b>	<b>-</b>	<b>(22,465.43)</b>	<b>130.11</b>
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

**Town of Simsbury**  
**General Fund Expenditure Detail**  
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<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 44250 Other Buildings</b>	<b>33,810.00</b>	<b>-</b>	<b>33,810.00</b>	<b>35,526.08</b>	<b>-</b>	<b>(1,716.08)</b>	<b>105.10</b>
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
<b>Total 44310 Highway - Labor &amp; Equip</b>	<b>2,155,412.00</b>	<b>-</b>	<b>2,155,412.00</b>	<b>2,088,495.68</b>	<b>781.66</b>	<b>66,134.66</b>	<b>96.90</b>
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

**Town of Simsbury**  
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<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 44320 Highway - Facilities &amp;</b>	<b>1,017,965.00</b>	<b>16,312.26</b>	<b>1,034,277.26</b>	<b>1,065,856.78</b>	<b>-</b>	<b>(31,579.52)</b>	<b>103.05</b>
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
<b>Total 44500 Transfer Station</b>	<b>78,000.00</b>	<b>-</b>	<b>78,000.00</b>	<b>81,362.84</b>	<b>-</b>	<b>(3,362.84)</b>	<b>104.30</b>
Health*Contractual Services	183,870.00	100,056.00	283,926.00	283,926.00	-	-	100.00
<b>Total 45100 Health</b>	<b>183,870.00</b>	<b>100,056.00</b>	<b>283,926.00</b>	<b>283,926.00</b>	<b>-</b>	<b>-</b>	<b>100.00</b>
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
<b>Total 45210 Social Services Adminis</b>	<b>400,666.00</b>	<b>8,000.00</b>	<b>408,666.00</b>	<b>425,784.82</b>	<b>-</b>	<b>(17,118.82)</b>	<b>104.20</b>
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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<b>Total 45222 Senior Center</b>	<b>160,687.00</b>	-	<b>160,687.00</b>	<b>170,875.06</b>	-	<b>(10,188.06)</b>	<b>106.30</b>
Transp*Contractual Services	167,870.00	-	167,870.00	171,561.86	-	(3,691.86)	102.20
<b>Total 45230 Senior Transportation</b>	<b>167,870.00</b>	-	<b>167,870.00</b>	<b>171,561.86</b>	-	<b>(3,691.86)</b>	<b>102.20</b>
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
<b>Total 46110 Recreation Administrati</b>	<b>64,560.00</b>	<b>17,500.00</b>	<b>82,060.00</b>	<b>82,659.50</b>	-	<b>(599.50)</b>	<b>100.70</b>
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
<b>Total 46310 Parks &amp; Open Space Main</b>	<b>1,016,874.00</b>	-	<b>1,016,874.00</b>	<b>980,425.96</b>	<b>1,200.00</b>	<b>35,248.04</b>	<b>96.53</b>

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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	-
<b>Total 46320 Memorial Field</b>	<b>37,714.00</b>	<b>-</b>	<b>37,714.00</b>	<b>34,694.09</b>	<b>-</b>	<b>3,019.91</b>	<b>91.99</b>
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	-
<b>Total 46330 Memorial Pool</b>	<b>81,097.00</b>	<b>-</b>	<b>81,097.00</b>	<b>72,975.30</b>	<b>-</b>	<b>8,121.70</b>	<b>90.00</b>
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

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

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 47100 Library Administration</b>	<b>672,649.00</b>	<b>-</b>	<b>672,649.00</b>	<b>744,500.02</b>	<b>-</b>	<b>(71,851.02)</b>	<b>110.70</b>
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
<b>Total 47200 Library Adult &amp; Yng Adu</b>	<b>593,346.00</b>	<b>-</b>	<b>593,346.00</b>	<b>589,982.31</b>	<b>1,727.97</b>	<b>1,635.72</b>	<b>99.72</b>
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
<b>Total 47300 Library Children's Depa</b>	<b>380,562.00</b>	<b>-</b>	<b>380,562.00</b>	<b>413,514.54</b>	<b>630.29</b>	<b>(33,582.83)</b>	<b>108.80</b>
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**

<b>ACCOUNT DESCRIPTION</b>	<b>ORIGINAL APPROP</b>	<b>TRANFRS/ADJSMTS</b>	<b>REVISED BUDGET</b>	<b>YTD EXPENDED</b>	<b>ENCUMBRANCES</b>	<b>AVAILABLE BUDGET</b>	<b>% USED</b>
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
<b>Total 47400 Library Buildings &amp; Gro</b>	<b>154,527.00</b>	<b>-</b>	<b>154,527.00</b>	<b>147,968.80</b>	<b>-</b>	<b>6,558.20</b>	<b>95.76</b>
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
<b>Total 48100 Employee Benefits</b>	<b>6,741,777.00</b>	<b>-</b>	<b>6,741,777.00</b>	<b>5,781,183.91</b>	<b>-</b>	<b>960,593.09</b>	<b>85.80</b>
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	-
<b>Total 48200 General Liability &amp; Ins</b>	<b>487,949.00</b>	<b>185,000.00</b>	<b>672,949.00</b>	<b>642,638.89</b>	<b>-</b>	<b>30,310.11</b>	<b>95.50</b>
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
<b>Total 49500 Operating Transfers</b>	<b>5,815,055.00</b>	<b>791,165.00</b>	<b>6,606,220.00</b>	<b>5,822,602.00</b>	<b>-</b>	<b>783,618.00</b>	<b>88.10</b>
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
<b>Total 60100 Debt Principal</b>	<b>5,090,000.00</b>	<b>-</b>	<b>5,090,000.00</b>	<b>5,090,000.00</b>	<b>-</b>	<b>-</b>	<b>100.00</b>
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**

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

**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		\$ 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			
<b>REVENUES</b>									
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
<b>TOTAL REVENUES</b>	<b>2,159,258</b>	<b>2,453,615</b>	<b>294,357</b>	<b>113.63%</b>	<b>2,299,843</b>	<b>2,675,227</b>	<b>375,384</b>	<b>116%</b>	

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			
<b>EXPENDITURES</b>									
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
<b>TOTAL EXPENDITURES</b>	<b>2,189,172</b>	<b>2,014,715</b>	<b>174,457</b>	<b>92.03%</b>	<b>2,218,037</b>	<b>2,685,975</b>	<b>(467,938)</b>	<b>121%</b>	
<b>NET INCOME/(LOSS)</b>	<b>(29,914)</b>	<b>438,900</b>	<b>119,900</b>		<b>81,806</b>	<b>(10,748)</b>	<b>843,323</b>		

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	FY2022	\$ Variance	% Recvd	FY2023	FY2023	\$ Variance	% Recvd	FISCAL NOTES
	BUDGETED	ACTUAL			BUDGETED	ACTUAL			
	EXPENDITURES	As of 6/30/2022			EXPENDITURES	As of 6/30/2023			
<b>REVENUES</b>									
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!	
<b>TOTAL REVENUES</b>	<b>16,803,069</b>	<b>16,280,931</b>	<b>(522,139)</b>	<b>96.89%</b>	<b>16,366,893</b>	<b>16,862,785</b>	<b>495,892</b>	<b>103.03%</b>	

Description	FY2022	FY2022	\$ Variance	% Spent	FY2023	FY2023	\$ Variance	% Spent	FISCAL NOTES
	BUDGETED	ACTUAL			BUDGETED	ACTUAL			
	EXPENDITURES	As of 6/30/2022			EXPENDITURES	As of 6/30/2023			
<b>EXPENDITURES</b>									
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
<b>TOTAL EXPENDITURES</b>	<b>16,759,436</b>	<b>16,849,087</b>	<b>(89,651)</b>	<b>100.53%</b>	<b>17,685,746</b>	<b>17,293,624</b>	<b>392,122</b>	<b>97.78%</b>	
<b>NET INCOME/(LOSS)</b>	<b>43,633</b>	<b>(568,156)</b>	<b>(432,488)</b>		<b>(1,318,853)</b>	<b>(430,839)</b>	<b>103,770</b>		

FUND BALANCE - 7/1/22	3,840,745
SURPLUS (DEFICIT)	(430,839)
<b>FUND BALANCE - 6/30/23</b>	<b>3,409,906</b>
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
<b>TOTAL REVENUES</b>	<b>71,940</b>	<b>72,619</b>	<b>679</b>	<b>100.94%</b>	<b>72,040</b>	<b>99,951</b>	<b>27,911</b>	<b>138.74%</b>	

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%	
<b>TOTAL EXPENDITURES</b>	<b>48,522</b>	<b>46,516</b>	<b>2,006</b>	<b>95.87%</b>	<b>54,172</b>	<b>57,017</b>	<b>(2,845)</b>	<b>105.25%</b>	
<b>NET INCOME/(LOSS)</b>	<b>23,418</b>	<b>26,103</b>	<b>(1,327)</b>		<b>17,868</b>	<b>42,934</b>	<b>30,755</b>		

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		\$ 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			
<b>REVENUES</b>									
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!	
<b>TOTAL REVENUES</b>	<b>3,887,358</b>	<b>4,257,385</b>	<b>370,027</b>	<b>109.52%</b>	<b>4,063,456</b>	<b>4,496,963</b>	<b>433,507</b>	<b>110.67%</b>	

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			
<b>EXPENDITURES</b>									
<b>OPERATING</b>									
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%	
<b>TOTAL OPERATING</b>	<b>2,568,798</b>	<b>2,349,222</b>	<b>219,576</b>	<b>91.45%</b>	<b>2,696,139</b>	<b>2,619,281</b>	<b>76,858</b>	<b>97.15%</b>	
<b>TRANSFERS</b>									
CAPITAL PROJECT FUND	1,540,000	695,000	845,000	45.13%	430,000	430,000	-	100.00%	
<b>TOTAL TRANSFERS</b>	<b>1,540,000</b>	<b>695,000</b>	<b>845,000</b>	<b>45.13%</b>	<b>430,000</b>	<b>430,000</b>	<b>-</b>	<b>100.00%</b>	

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	
<b>DEBT SERVICE</b>									
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%	
<b>TOTAL DEBT SERVICE</b>	<b>1,265,207</b>	<b>1,218,625</b>	<b>46,582</b>	<b>96.32%</b>	<b>1,215,000</b>	<b>1,215,000</b>	<b>-</b>	<b>100.00%</b>	
<b>TOTAL EXPENDITURES</b>	<b>5,374,005</b>	<b>4,262,847</b>	<b>1,111,158</b>	<b>79.32%</b>	<b>4,341,139</b>	<b>4,264,281</b>	<b>76,858</b>	<b>98.23%</b>	
<b>NET INCOME/(LOSS)</b>	<b>(1,486,647)</b>	<b>(5,462)</b>			<b>(277,683)</b>	<b>232,682</b>			
FUND BALANCE - 7/1/22						7,320,258			
SURPLUS (DEFICIT)						232,682			
<b>FUND BALANCE - 6/30/23</b>						<b>7,552,940</b>			

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



## 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 350<sup>th</sup>**

- To account for donations, grants and expenditures associated with the celebrations being held in honor of the Town's 350<sup>th</sup> 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)**

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

**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)**

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

**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)**

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

<b>SOCIAL SERVICES PROGRAMS</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
OPIOID SETTLEMENT	-	67,311	67,311	
DONATIONS	66,622	74,299	7,677	
<b>TOTAL REVENUES</b>	<b>66,622</b>	<b>141,610</b>	<b>74,988</b>	
<b>EXPENDITURES</b>				
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	
<b>TOTAL EXPENDITURES</b>	<b>25,342</b>	<b>27,344</b>	<b>(2,001)</b>	
<b>NET INCOME/(LOSS)</b>	<b>41,280</b>	<b>114,267</b>		
FUND BALANCE - 7/1/22		152,548		
SURPLUS (DEFICIT)		114,267		
<b>FUND BALANCE - 6/30/23</b>		<b>266,815</b>		

**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)**

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



**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)**

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

**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)**

<b>POLICE SPECIAL DUTY</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
CHARGES FOR SERVICES	440,344	423,984	(16,359)	
<b>TOTAL REVENUES</b>	<b>440,344</b>	<b>423,984</b>	<b>(16,359)</b>	
<b>EXPENDITURES</b>				
SALARIES & BENEFITS	271,436	348,884	(77,448)	
TRANSFER - CNR FUND	221,337	-	221,337	
<b>TOTAL EXPENDITURES</b>	<b>492,773</b>	<b>348,884</b>	<b>143,889</b>	
<b>NET INCOME/(LOSS)</b>	<b>(52,429)</b>	<b>75,101</b>		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		
<b>FUND BALANCE - 6/30/23</b>		<b>143,647</b>		

**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)**

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

<b>EXPANDED DIAL-A-RIDE</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
PASS FEES	4,273	3,850	(423)	
<b>TOTAL REVENUES</b>	<u>4,273</u>	<u>3,850</u>	<u>(423)</u>	
<b>EXPENDITURES</b>				
VEHICLE REPAIR	2,733	-	2,733	
TRANSFER - CNR FUND	12,800	-	12,800	
<b>TOTAL EXPENDITURES</b>	<u>15,533</u>	<u>-</u>	<u>15,533</u>	
<b>NET INCOME/(LOSS)</b>	<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>		
<b>FUND BALANCE - 6/30/23</b>		<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)**

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

**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)**

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

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

<b>FIELD MAINTENANCE RECREATION</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
CHARGES FOR SERVICES	30,190	38,341	8,151	
TRANSFER IN - GENERAL FUND	2,250	2,250	-	
<b>TOTAL REVENUES</b>	<b>32,440</b>	<b>40,591</b>	<b>8,151</b>	
<b>EXPENDITURES</b>				
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)	
<b>TOTAL EXPENDITURES</b>	<b>46,615</b>	<b>56,318</b>	<b>(9,479)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(14,175)</b>	<b>(15,728)</b>		
FUND BALANCE - 7/1/22		5,517		
SURPLUS (DEFICIT)		(15,728)		
<b>FUND BALANCE - 6/30/23</b>		<b>(10,211)</b>		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)**

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

**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)**

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

**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)**

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

**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)**

<b>350TH CELEBRATION</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
CHARGES FOR GOODS	1,808	-	(1,808)	
DONATIONS	105	-	(105)	
<b>TOTAL REVENUES</b>	<b>1,913</b>	<b>-</b>	<b>(1,913)</b>	
<b>EXPENDITURES</b>				
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
<b>TOTAL EXPENDITURES</b>	<b>6,711</b>	<b>18,500</b>	<b>(11,789)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(4,798)</b>	<b>(18,500)</b>		
FUND BALANCE - 7/1/22		34,859		
SURPLUS (DEFICIT)		(18,500)		
<b>FUND BALANCE - 6/30/23</b>		<b>16,359</b>		

## 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)**

<b>ENO WOOD TRUST</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
TRUST DISTRIBUTIONS	36,486	27,339	(9,147)	
INTEREST INCOME	414	6,829	6,414	
<b>TOTAL REVENUES</b>	<u><b>36,901</b></u>	<u><b>34,168</b></u>	<u><b>(2,732)</b></u>	
<b>EXPENDITURES</b>				
TRANSFER - CAPITAL FUND	-	232,000	(232,000)	
<b>TOTAL EXPENDITURES</b>	<u><b>-</b></u>	<u><b>232,000</b></u>	<u><b>(232,000)</b></u>	
<b>NET INCOME/(LOSS)</b>	<u><u><b>36,901</b></u></u>	<u><u><b>(197,832)</b></u></u>		
FUND BALANCE - 7/1/22		165,117		
SURPLUS (DEFICIT)		<u>(197,832)</u>		
<b>FUND BALANCE - 6/30/23</b>		<b>(32,715)</b>		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)**

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

**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)**

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



**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)**

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

**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)**

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

## **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)**

<b>GENERAL GOVERNMENT</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
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)	
<b>TOTAL REVENUES</b>	<b>(1,779,016)</b>	<b>3,697,040</b>	<b>(5,476,056)</b>	
<b>EXPENDITURES</b>				
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)	
<b>TOTAL EXPENDITURES</b>	<b>2,284,348</b>	<b>2,553,508</b>	<b>(269,160)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(4,063,364)</b>	<b>1,143,532</b>		
FUND BALANCE - 7/1/22		26,298,556		
SURPLUS (DEFICIT)		1,143,532		
<b>FUND BALANCE - 6/30/23</b>		<b>27,442,088</b>		

**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)**

<b>BOARD OF EDUCATION</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
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)	
<b>TOTAL REVENUES</b>	<b>(2,021,769)</b>	<b>3,686,486</b>	<b>(5,708,255)</b>	
<b>EXPENDITURES</b>				
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)	
<b>TOTAL EXPENDITURES</b>	<b>1,862,991</b>	<b>2,191,115</b>	<b>(328,124)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(3,884,760)</b>	<b>1,495,371</b>		
FUND BALANCE - 7/1/22		26,500,107		
SURPLUS (DEFICIT)		1,495,371		
<b>FUND BALANCE - 6/30/23</b>		<b>27,995,478</b>		

**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
<b>REVENUES</b>				
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)	
<b>TOTAL REVENUES</b>	<b>(1,455,426)</b>	<b>2,461,766</b>	<b>(3,917,192)</b>	
<b>EXPENDITURES</b>				
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)	
<b>TOTAL EXPENDITURES</b>	<b>1,227,132</b>	<b>1,651,492</b>	<b>(424,360)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(2,682,557)</b>	<b>810,274</b>		
FUND BALANCE - 7/1/22		19,576,739		
SURPLUS (DEFICIT)		810,274		
<b>FUND BALANCE - 6/30/23</b>		<b>20,387,013</b>		

**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)**

<b>OTHER POST EMPLOYMENT BENEFITS (OPEB)</b>				
<b>Description</b>	<b>FY2022 ACTUAL As of 6/30/2022</b>	<b>FY2023 ACTUAL As of 6/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
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)	
<b>TOTAL REVENUES</b>	<b>(1,670,955)</b>	<b>3,330,228</b>	<b>(5,001,183)</b>	
<b>EXPENDITURES</b>				
CLAIMS	1,028,315	1,453,480	(425,165)	
ADMIN EXPENSES	50,970	75,434	(24,464)	
<b>TOTAL EXPENDITURES</b>	<b>1,079,285</b>	<b>1,528,914</b>	<b>(449,629)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(2,750,240)</b>	<b>1,801,314</b>		
FUND BALANCE - 7/1/22		19,916,480		
SURPLUS (DEFICIT)		1,801,314		
<b>FUND BALANCE - 6/30/23</b>		<b>21,717,794</b>		

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

<b>Recurring</b>	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

TO: Members of the Board of Education  
FROM: Matthew T. Curtis, Superintendent of Schools  
RE: Financial Report/Quarterly Budget Analysis  
DATE: September 26, 2023

Below is the first quarter budget analysis of the Simsbury Public Schools for the fiscal year 2022-23.

## Revenues

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

- **Open Choice Academic and Social Support** – Funding is used to promote academic and social success for students participating in the Hartford Region Choice program. Simsbury was awarded \$213,675 in the current fiscal year, an increase of \$16,775 compared to the prior fiscal year.
- **Open Choice Attendance & Early Learning** - Funding is used to support salaries and benefits for 7 FTE certified staff, tutors, magnet school tuitions, additional Choice student supports, equipment and preschool development. Simsbury's current year entitlement, based on the district's 10/1/22 enrollment, is \$1,823,427, an increase of \$171,427 compared to the prior fiscal year's original entitlement received.
- **Special Education Placements & Excess Cost** – Funding is provided to reimburse the District for special education costs in excess of 4.5 times the cost of educating a regular education student. Simsbury's current year reimbursement totaled \$2,334,718. The prior year reimbursement award totaled \$1,827,251.
- **Adult Education** – Funding to support Connecticut mandated adult education programs is administered through a cooperative program with the Farmington Continuing Education Department. Simsbury was awarded \$6,213 in the current fiscal year. The prior year award totaled \$15,533.
- **Talent Development (TEAM)** – Funding provides partial reimbursement for TEAM mentor stipends. The current year award is not, as yet, determined. Simsbury was awarded \$2,483 in the current fiscal year. The prior year award totaled \$3,532.
- **Private School Health Services** – Funding to support private school health services provided by the District's health services staff as required by Connecticut statute. Simsbury was awarded \$20,219 in the current fiscal year. The prior year award totaled \$20,940.

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

- **Title I – Improving Basic Programs** – Funding is used to pay for tutor costs as well as instructional materials and equipment. Simsbury has received an award of \$121,122 in the current fiscal year, an increase of \$2,788 compared to the prior fiscal year.
- **Title II Part A – Teacher Quality** – Funding is used to recruit and retain highly qualified teachers and provide professional development to teachers and principals. Simsbury has received an award of \$59,994 in the current fiscal year, an increase of \$3,391 compared to the prior fiscal year.
- **Title III Part A – English Language Acquisition** - Funding is used to assist students whose native language is other than English in order to obtain English proficiency and literacy. Simsbury has received an award of \$10,137 in the current fiscal year, an increase of \$676 compared to the prior fiscal year.
- **Title IV, Part A – Student Support & Academic Enrichment** – Funding is used to (1) provide all students with access to a well-rounded education, (2) improve school conditions for student learning and (3) improve the use of technology in order to improve the academic achievement and digital literacy of all students. Simsbury has received an award of \$10,000 in the current fiscal year. No change from prior year funding.
- **IDEA – Part B and Pre-School** - Funding is used to support the education of identified students; salaries for teaching and support staff, professional development, outside consulting, tutoring services, instructional supplies and equipment, and technology licensing. Simsbury has received a final award of \$1,119,885 in the current fiscal year, an increase of \$41,194 compared to the prior fiscal year.

- **Carl Perkins** – Funding is used to develop the academic, career and technical skills of secondary students who elect to enroll in career and technical education programs. Specific expenditures supported by the grant include substitute coverage for professional development, student transportation and equipment. Simsbury was awarded \$34,280, plus a supplemental award of \$41,096 in the current fiscal year. This is an increase of \$10,655 compared to the prior fiscal year.
- **Medicaid School Based Child Health Program** – Section 51 of PA17-2 mandates the district's participation in the Medicaid School Based Child Health Program. Net reimbursements in the current fiscal year totaled \$50,424.

## Expenditures

<b>General Fund</b>	<b>2022-23</b>		<b>2021-22</b>	<b>2022-23</b>	<b>2021-22</b>
	<b>Original Budget</b>	<b>YTD Expenditures</b>	<b>YTD Expenditures</b>	<b>% Spent</b>	<b>% Spent</b>
General Control	2,156,716	2,210,502	2,097,226	102.49%	100.24%
Instruction	47,805,024	47,629,361	45,881,432	99.63%	100.64%
Health Services	784,371	756,950	777,051	96.50%	105.24%
Pupil Transportation	2,928,619	3,417,744	2,749,605	116.70%	98.56%
Operation of Plant	5,155,307	5,173,064	5,100,237	100.34%	102.63%
Maint of Plant/Equipment	1,254,851	1,259,574	1,169,056	100.38%	94.77%
Insurance/Pension	14,063,424	13,701,993	14,036,193	97.43%	98.53%
Food Services	8,896	-	-	0.00%	0.00%
Student Body Activities	759,306	771,952	742,657	101.67%	109.88%
Community Services	32,563	46,131	29,481	141.67%	90.53%
Equipment-New/Replace	90,468	109,424	-	120.95%	0.00%
Out of District Tuition	1,417,000	2,011,677	1,956,519	141.97%	138.07%
<b>Total Public Budget</b>	<b>76,456,545</b>	<b>77,088,372</b>	<b>74,539,456</b>	<b>100.83%</b>	<b>100.89%</b>
<b>Total Non-Public Budget</b>	<b>574,034</b>	<b>539,025</b>	<b>546,104</b>	<b>93.90%</b>	<b>96.72%</b>
<b>Total General Fund</b>	<b>77,030,579</b>	<b>77,627,397</b>	<b>75,085,560</b>	<b>100.77%</b>	<b>100.86%</b>

General Control – Final spending is in excess of budget mainly due to an increase in legal fees associated with general counsel as well as special education.

Instruction – Final spending is less than budget due to spending freeze instituted to cover the projected deficit associated with special services

Health Services – Final spending is less than budget due to staff turnover.

Transportation – Final spending is in excess of budget mainly due to an increased number of special education outplacements that required transportation. Our current transportation vendor was not able to accommodate all of the additional outplacements which lead to the utilization of outside transportation vendors that are more costly. In addition, the district has seen a significant increase in fuel costs in the current year.

Operation of Plant – Final spending is in excess of budget due to increased fuel costs.

Maintenance of Plant and Equipment – Final spending is in line with budget.

Insurance and Pension – Final spending is below budget mainly due to a decreased OPEB contribution in the current year as a result of the plan being fully funded.

Student Body Activities – Final spending is in excess of budget due to an increased number of student clubs and activities being offered and pursued coming out of COVID.

Community Services – Final spending is in excess of budget due to increased building rentals on a regular basis compared to the prior year.

Equipment-New/Replacement – Final spending is in excess of budget due to a decrease use of open choice grant funding in the current year to pay for equipment. Grant funding was re-allocated to cover additional special education costs.

Out of District Tuition – Final spending is in excess of budget due to the volume of students outplaced in the current year. The current year trend was consistent with that of the prior year and budget adjusted accordingly for FY24.

**Enrollment Comparison 2022-23 to 2021-22**

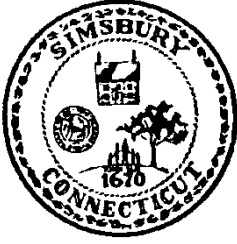
<u>Grade</u>	<u>Actual 10/1/2022</u>	<u>Actual 10/1/2021</u>	<u>Difference</u>
K-6	2176	2084	92
7-8	627	643	(16)
9-12	1261	1302	(41)
<b>Total</b>	<b>4064</b>	<b>4029</b>	<b>35</b>

**Staffing Comparison (FTE)**

	<b>2022-23</b>	<b>2021-22</b>	<b>Difference</b>
<b>Certified</b>	388.59	377.49	+11.1
<b>Non-Certified</b>	252.87	251.64	+1.23
<b>Administrative</b>	<u>21</u>	<u>22</u>	<u>-1.0</u>
<b>Total</b>	<b>662.46</b>	<b>651.13</b>	<b>+11.33</b>

**Non-Lapsing Fund Summary**

Beginning Balance as of 6/30/2022	651,308
Capstone Coordinator	(93,242)
FY24 Use of Non-Lapsing	(353,700)
FY25 Use of Non-Lapsing	(138,700)
Ending Balance as of 6/30/2025	65,666



# 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:** November 14, 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 November 14, 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 amount of \$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), Compensation & Classification Study (\$75,000), and Roadside Cameras (\$39,900).*

*Move, effective November 14, 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 November 14, 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 November 14, 2023 to approve the year end budget transfers in accordance with the "General Fund Budget Transfers - Budgetary Basis" document.*

*Move, effective, November 14, 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 \$2,310,441 and an unassigned fund balance of \$21,494,168 or 18.65% of General Fund expenditures. Staff is requesting year end transfers in accordance with the attached document "General Fund – Close Out Transfer Requests"

The Board of Selectmen reviewed these requests at their meeting on October 23, 2023 and is recommended them to the Board of Finance for approval with the exception of the PAC Life Safety Analysis additional funding The Board of Selectmen has requested further review the PAC Life



Safety Analysis additional funding request of \$35,000 at their next meeting on November 13, 2023. The final decision of the Board of Selectmen related to this item will be reviewed with the Board of Finance during their meeting.

#### 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**

<b>Fund Balance, July 1, 2022</b>					<b>\$ 19,390,002</b>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Preliminary Actual</u>	<u>Budget Variance</u>	
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><b>2,310,441</b></u>
<b>Fund Balance, June 30, 2023</b>					<b>\$ <u>21,700,443</u></b>

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

**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
Roadside Cameras	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
Transfer to Capital Reserve Fund		3,300,000
<b>Total Transfers from General Fund</b>		<b>\$ 3,504,900</b>

**Transfers to General Fund Assigned Fund Balance**

Year End Encumbrances	68,319
<b>Total Transfers to Assigned Fund Balance</b>	<b>\$ 68,319</b>

<b>Fund Balance Summary</b>		
Net Increase to Fund Balance Before Transfers	\$	2,310,441
Transfers from General Fund		<u>(3,504,900)</u>
Net Decrease to Fund Balance After Transfers		<u><u>(1,194,459)</u></u>
<b>Fund Balance Post Transfers</b>		
Fund Balance, July 1, 2022		19,390,002
Net Increase to Fund Balance After Transfers		<u>(1,194,459)</u>
Fund Balance, June 30, 2023		<u><u>18,195,543</u></u>
<b>Fund Balance Breakdown Post Transfers</b>		
Non-Spendable Fund Balance	0.12%	137,956
Assigned Fund Balance	0.06%	68,319
Unassigned Fund Balance	<u>15.60%</u>	<u>17,989,268</u>
Total Fund Balance	<u>15.78%</u>	<u>\$ 18,195,543</u>
* Unassigned Fund Balance as a % of FY24 Budgeted Expenditures		14.79%

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

<b>DEPARTMENT</b>	<b>VENDOR NAME</b>	<b>AMOUNT</b>	<b>ITEMS/SERVICES PURCHASED</b>
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**

<b>Request</b>	<b>Department</b>	<b>Note</b>	<b>Amount</b>
<b>Managed Network Detection and Response</b>	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
<b>Fiber Build-Out – Golf Maintenance Facility</b>	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
<b>Fiber Build-Out – PAC</b>	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
<b>Network Switches</b>	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
<b>Library Public Furniture - Comprehensive Study</b>	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
<b>Simsbury Farms Tennis/Pickleball Courts - Crack Repairs</b>	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
<b>Roadside Cameras</b>	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
<b>Crossing Guard Equipment Improvements</b>	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
<b>Honor Guard Uniforms</b>	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
<b>Backdrop and Lectern Emblem</b>	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
<b>Community Farm House - Painting, Lead Abatement, and Repairs</b>	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
<b>Scout Hall Painting</b>	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
<b>Iron Horse Blvd - Pollinator Plantings</b>	Public Works	Funding would provide for a start to a multi-year project for pollinator plantings along Iron Horse Boulevard.	\$ 35,000
<b>PAC Life Safety Analysis (additional funding)</b>	TMO	\$15,000 was previously allocated for this project; a quote of \$41,000 was received	\$ 35,000
<b>Compensation and Classification Study</b>	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
			<b>\$ 383,366</b>

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

	<b>Final Budget</b>	<b>Additional Appropriation</b>	<b>Budget Reduction</b>	<b>Adjusted Budget</b>	<b>Balance</b>
<b>General Government</b>					
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	-
<b>Total General Government</b>	<b>3,948,051</b>	<b>298,677</b>	<b>(132,610)</b>	<b>4,114,118</b>	<b>-</b>
<b>Public Safety</b>					
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	-
<b>Total Public Safety</b>	<b>6,237,864</b>	<b>-</b>	<b>(190,822)</b>	<b>6,047,042</b>	<b>-</b>
<b>Public Works</b>					
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	-
<b>Total Public Works</b>	<b>4,861,648</b>	<b>97,585</b>	<b>(64,981)</b>	<b>4,894,251</b>	<b>-</b>
<b>Health &amp; Welfare</b>					
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	-
<b>Total Health &amp; Welfare</b>	<b>\$ 1,022,649</b>	<b>\$ 30,999</b>	<b>\$ (634)</b>	<b>\$ 1,053,014</b>	<b>\$ -</b>

**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>
<b>Culture &amp; Recreation</b>					
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>
<b>Education</b>					
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>
<b>Intergovernmental</b>					
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>
<b>Debt Service</b>					
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>
<b>Total Expenditures</b>	<b>\$ <u>116,363,804</u></b>	<b>\$ <u>731,658</u></b>	<b>\$ <u>(2,412,492)</u></b>	<b>\$ <u>115,279,547</u></b>	<b>\$ <u>(596,578)</u></b>

**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><u>286,317</u></u>

**Transfers to Town Aid Road Fund**

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

**Transfers to the Golf Surcharge Account**

CNR - Bunker Raker	1,797
Total Transfers to the Golf Surcharge Account	\$ <u><u>1,797</u></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><u>6,199</u></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><u>3,569,432</u></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>

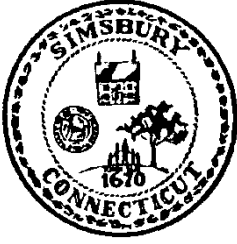
**FY24 Capital Reserve Summary**

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

- Title of Submission:** Fiscal Year 2023/2024 Budget Status Report thru September 30, 2023
- Date of Board Meeting:** November 14, 2023
- Individual or Entity Making the Submission:**  
Amy Meriwether, Finance Director/Treasurer
- Action Requested of the Board of Finance:**  
None
- Summary of Submission:**

### General Fund

General fund revenues are expected to exceed expenditures by \$2,141,670 as of June 30, 2024. Fund balance is anticipated to increase from \$18,029,168 to \$20,170,838. Below is a breakdown of revenue drivers that are anticipated to result in the surplus.

Revenues – Budget Surplus of \$2,171,670, 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	
<b>GENERAL GOVERNMENT</b>												
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 CIRMA has informed the Town there will be no member distribution in the current year
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)	0.00%	
ASSESSOR'S OFFICE	5,800	-	(5,800)	0.00%	5,800	-	(5,800)	0.00%	5,800	-	100.00%	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>103,175,713</b>	<b>56,478,400</b>	<b>(46,697,313)</b>	<b>54.74%</b>	<b>109,645,017</b>	<b>60,446,726</b>	<b>(49,198,291)</b>	<b>55.13%</b>	<b>111,816,687</b>	<b>2,171,670</b>	<b>101.98%</b>	
<b>PUBLIC SAFETY</b>												
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%	
<b>TOTAL PUBLIC SAFETY</b>	<b>211,100</b>	<b>40,498</b>	<b>(170,603)</b>	<b>19.18%</b>	<b>225,745</b>	<b>133,216</b>	<b>(92,529)</b>	<b>59.01%</b>	<b>225,745</b>	<b>-</b>	<b>100.00%</b>	
<b>PUBLIC WORKS</b>												
ENGINEERING	25,050	5,036	(20,014)	20.10%	25,050	4,278	(20,772)	17.08%	25,050	-	100.00%	
ENO MEMORIAL 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%	
<b>TOTAL PUBLIC WORKS</b>	<b>29,300</b>	<b>8,483</b>	<b>(20,817)</b>	<b>28.95%</b>	<b>29,300</b>	<b>4,358</b>	<b>(24,942)</b>	<b>14.87%</b>	<b>29,300</b>	<b>-</b>	<b>100.00%</b>	
<b>HEALTH &amp; WELFARE</b>												
ELDERLY/HANDICAPPED TRANSPORT	40,720	-	(40,720)	0.00%	40,720	-	(40,720)	0.00%	40,720	-	100.00%	
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>40,720</b>	<b>-</b>	<b>(40,720)</b>	<b>0.00%</b>	<b>40,720</b>	<b>-</b>	<b>(40,720)</b>	<b>0.00%</b>	<b>40,720</b>	<b>-</b>	<b>100.00%</b>	
<b>CULTURE, PARKS &amp; RECREATION</b>												
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%	
MEMORIAL POOLS & FIELDS	2,800	11,257	8,457	402.04%	22,800	1,312	(21,488)	5.75%	22,800	-	100.00%	
<b>TOTAL CULTURE, PARKS &amp; RECREATION</b>	<b>249,551</b>	<b>72,728</b>	<b>(176,823)</b>	<b>29.14%</b>	<b>279,437</b>	<b>67,524</b>	<b>(211,913)</b>	<b>24.16%</b>	<b>279,437</b>	<b>-</b>	<b>100.00%</b>	
<b>EDUCATION</b>												
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%	
<b>TOTAL EDUCATION</b>	<b>7,139,378</b>	<b>28,648</b>	<b>(7,110,730)</b>	<b>0.40%</b>	<b>7,381,724</b>	<b>80,782</b>	<b>(7,300,942)</b>	<b>1.09%</b>	<b>7,381,724</b>	<b>-</b>	<b>100.00%</b>	
<b>INTERGOVERNMENTAL</b>												
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%	
<b>TOTAL INTERGOVERNMENTAL</b>	<b>4,215,510</b>	<b>4,215,510</b>	<b>-</b>	<b>100.00%</b>	<b>4,066,400</b>	<b>4,066,400</b>	<b>-</b>	<b>300%</b>	<b>4,066,400</b>	<b>-</b>	<b>100.00%</b>	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>115,061,272</b>	<b>60,844,266</b>	<b>(54,217,006)</b>	<b>52.88%</b>	<b>121,668,343</b>	<b>64,799,005</b>	<b>(56,869,338)</b>	<b>53.26%</b>	<b>123,840,013</b>	<b>2,171,670</b>	<b>101.78%</b>	

**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	
<b>GENERAL GOVERNMENT</b>												
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%	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,763,551</b>	<b>1,303,014</b>	<b>2,460,537</b>	<b>34.62%</b>	<b>4,195,264</b>	<b>1,046,734</b>	<b>3,148,530</b>	<b>24.95%</b>	<b>4,195,264</b>	<b>-</b>	<b>100.00%</b>	
<b>PUBLIC SAFETY</b>												
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%	
<b>TOTAL PUBLIC SAFETY</b>	<b>6,237,864</b>	<b>1,431,192</b>	<b>4,806,672</b>	<b>22.94%</b>	<b>6,559,196</b>	<b>1,454,570</b>	<b>5,104,626</b>	<b>22.18%</b>	<b>6,559,196</b>	<b>-</b>	<b>100.00%</b>	
<b>PUBLIC WORKS</b>												
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%	
<b>TOTAL PUBLIC WORKS</b>	<b>4,845,336</b>	<b>1,327,134</b>	<b>3,518,202</b>	<b>27.39%</b>	<b>5,096,230</b>	<b>848,412</b>	<b>4,247,818</b>	<b>16.65%</b>	<b>5,096,230</b>	<b>-</b>	<b>100.00%</b>	
<b>HEALTH &amp; WELFARE</b>												
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%	
<b>TOTAL HEALTH &amp; WELFARE</b>	<b>914,593</b>	<b>394,899</b>	<b>519,694</b>	<b>43.18%</b>	<b>933,561</b>	<b>248,352</b>	<b>685,209</b>	<b>26.60%</b>	<b>933,561</b>	<b>-</b>	<b>100.00%</b>	
<b>CULTURE, PARKS &amp; RECREATION</b>												
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%	
<b>TOTAL CULTURE, PARKS &amp; RECREATION</b>	<b>2,852,802</b>	<b>889,612</b>	<b>1,963,190</b>	<b>31.18%</b>	<b>2,984,120</b>	<b>725,941</b>	<b>2,258,179</b>	<b>24.33%</b>	<b>2,984,120</b>	<b>-</b>	<b>100.00%</b>	
<b>EDUCATION</b>												
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%	
<b>TOTAL EDUCATION</b>	<b>77,030,819</b>	<b>10,507,644</b>	<b>66,523,175</b>	<b>13.64%</b>	<b>82,182,136</b>	<b>11,306,420</b>	<b>70,875,716</b>	<b>13.76%</b>	<b>82,182,136</b>	<b>-</b>	<b>100.00%</b>	
<b>INTERGOVERNMENTAL</b>												
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%
<b>TOTAL INTERGOVERNMENTAL</b>	<b>13,229,781</b>	<b>7,539,854</b>	<b>5,689,927</b>	<b>56.99%</b>	<b>11,941,026</b>	<b>5,755,107</b>	<b>6,185,919</b>	<b>48.20%</b>	<b>11,941,026</b>	<b>-</b>	<b>100.00%</b>
<b>DEBT SERVICE</b>											
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%
<b>TOTAL DEBT SERVICE</b>	<b>6,371,525</b>	<b>1,042,788</b>	<b>5,328,738</b>	<b>16.37%</b>	<b>7,806,810</b>	<b>986,113</b>	<b>6,820,698</b>	<b>12.63%</b>	<b>7,806,810</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>115,246,271</b>	<b>24,436,137</b>	<b>90,810,134</b>	<b>21.20%</b>	<b>121,698,343</b>	<b>22,371,648</b>	<b>99,326,695</b>	<b>18.38%</b>	<b>121,698,343</b>	<b>-</b>	<b>100.00%</b>
UNASSIGNED FUND BALANCE - 7/1/23									18,029,168	Estimated	
SURPLUS (DEFICIT)									2,201,670		
ENCUMBRANCES									-		
<b>ESTIMATED FUND BALANCE - 6/30/24</b>									<b>20,230,838</b>	<b>16.62%</b>	

**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	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			
<b>REVENUES</b>												
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%	
<b>TOTAL REVENUES</b>	<b>2,299,843</b>	<b>1,194,318</b>	<b>(1,105,525)</b>	<b>51.93%</b>	<b>2,548,091</b>	<b>798,940</b>	<b>(1,749,151)</b>	<b>31.35%</b>	<b>2,548,091</b>	<b>-</b>	<b>100.00%</b>	

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			
<b>EXPENDITURES</b>												
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%	
<b>TOTAL EXPENDITURES</b>	<b>2,218,037</b>	<b>727,547</b>	<b>1,490,490</b>	<b>32.80%</b>	<b>2,918,370</b>	<b>1,072,860</b>	<b>1,845,510</b>	<b>36.76%</b>	<b>2,918,370</b>	<b>-</b>	<b>100.00%</b>	
<b>NET INCOME/(LOSS)</b>	<b>81,806</b>	<b>466,770</b>			<b>(370,279)</b>	<b>(273,920)</b>			<b>(370,279)</b>	<b>-</b>		

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			
<b>REVENUES</b>												
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!	
<b>TOTAL REVENUES</b>	<b>16,366,893</b>	<b>1,259,727</b>	<b>(15,107,166)</b>	<b>7.70%</b>	<b>18,837,872</b>	<b>998,263</b>	<b>(17,839,609)</b>	<b>5.30%</b>	<b>18,837,872</b>	<b>-</b>	<b>100.00%</b>	

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			
<b>EXPENDITURES</b>												
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%	
<b>TOTAL EXPENDITURES</b>	<b>17,685,746</b>	<b>4,477,918</b>	<b>13,207,828</b>	<b>25.32%</b>	<b>18,918,284</b>	<b>4,563,607</b>	<b>14,354,677</b>	<b>24.12%</b>	<b>18,918,284</b>	<b>-</b>	<b>100.00%</b>	
<b>NET INCOME/(LOSS)</b>	<b>(1,318,853)</b>	<b>(3,218,190)</b>			<b>(80,412)</b>	<b>(3,565,344)</b>			<b>(80,412)</b>	<b>-</b>		

FUND BALANCE - 7/1/23		3,409,906	Estimated
SURPLUS (DEFICIT)		(80,412)	
<b>ESTIMATED FUND BALANCE - 6/30/24</b>		<b>3,329,494</b>	
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	

<b>REVENUES</b>											
RENTAL INCOME	72,040	18,584	(53,456)	25.80%	77,100	12,125	(64,975)	15.73%	77,100	-	100.00%
<b>TOTAL REVENUES</b>	<b>72,040</b>	<b>18,584</b>	<b>(53,456)</b>	<b>25.80%</b>	<b>77,100</b>	<b>12,125</b>	<b>(64,975)</b>	<b>15.73%</b>	<b>77,100</b>	<b>-</b>	<b>100.00%</b>

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	

<b>EXPENDITURES</b>											
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%
<b>TOTAL EXPENDITURES</b>	<b>54,172</b>	<b>4,741</b>	<b>49,431</b>	<b>8.75%</b>	<b>47,122</b>	<b>8,007</b>	<b>39,115</b>	<b>16.99%</b>	<b>50,730</b>	<b>(3,608)</b>	<b>107.66%</b>
<b>NET INCOME/(LOSS)</b>	<b>17,868</b>	<b>13,843</b>			<b>29,978</b>	<b>4,118</b>			<b>26,370</b>	<b>3,608</b>	

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

**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						
<b>REVENUES</b>												
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!	
<b>TOTAL REVENUES</b>	<b>4,063,456</b>	<b>3,169,462</b>	<b>(893,994)</b>	<b>78.00%</b>	<b>4,212,824</b>	<b>3,146,197</b>	<b>(1,066,627)</b>	<b>74.68%</b>	<b>4,305,231</b>	<b>92,407</b>	<b>2.19%</b>	

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						
<b>EXPENDITURES</b>												
<b>OPERATING</b>												
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%	
<b>TOTAL OPERATING</b>	<b>2,696,139</b>	<b>568,172</b>	<b>2,127,967</b>	<b>21.07%</b>	<b>3,086,180</b>	<b>395,544</b>	<b>2,690,636</b>	<b>12.82%</b>	<b>3,086,180</b>	<b>-</b>	<b>100.00%</b>	
<b>TRANSFERS</b>												
CAPITAL PROJECT FUND	430,000	430,000	-	100.00%	1,470,000	1,470,000	-	100.00%	1,470,000	-	100.00%	
<b>TOTAL TRANSFERS</b>	<b>430,000</b>	<b>430,000</b>	<b>-</b>	<b>100.00%</b>	<b>1,470,000</b>	<b>1,470,000</b>	<b>-</b>	<b>100.00%</b>	<b>1,470,000</b>	<b>-</b>	<b>100.00%</b>	
<b>DEBT SERVICE</b>												
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%	
<b>TOTAL DEBT SERVICE</b>	<b>1,215,452</b>	<b>1,099,500</b>	<b>115,952</b>	<b>90.46%</b>	<b>1,215,750</b>	<b>1,125,500</b>	<b>90,250</b>	<b>92.58%</b>	<b>1,215,750</b>	<b>-</b>	<b>100.00%</b>	
<b>TOTAL EXPENDITURES</b>	<b>4,341,591</b>	<b>2,097,672</b>	<b>2,243,919</b>	<b>48.32%</b>	<b>5,771,930</b>	<b>2,991,044</b>	<b>2,780,886</b>	<b>51.82%</b>	<b>5,771,930</b>	<b>-</b>		
<b>NET INCOME/(LOSS)</b>	<b>(278,135)</b>	<b>1,071,790</b>			<b>(1,559,106)</b>	<b>155,153</b>			<b>(1,466,699)</b>	<b>92,407</b>		

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
<b>REVENUES</b>				
INTEREST ON INVESTMENTS	1,268	10,353	9,085	
<b>TOTAL REVENUES</b>	<b>1,268</b>	<b>10,353</b>	<b>9,085</b>	
<b>EXPENDITURES</b>				
TRANSFER - CNR FUND	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCOME/(LOSS)</b>	<b>1,268</b>	<b>10,353</b>	<b>9,085</b>	
FUND BALANCE - 7/1/23		662,541	Estimated	
SURPLUS (DEFICIT)		10,353		
<b>FUND BALANCE - 9/30/23</b>		<b>672,894</b>		

## 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 350<sup>th</sup>**

- To account for donations, grants and expenditures associated with the celebrations being held in honor of the Town's 350<sup>th</sup> 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)**

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



**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)**

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

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

<b>SOCIAL SERVICES PROGRAMS</b>				
<b>Description</b>	<b>FY2023 ACTUAL As of 9/30/2022</b>	<b>FY2024 ACTUAL As of 9/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
OPIOID SETTLEMENT	-	-	-	
DONATIONS	16,542	9,235	(7,307)	
<b>TOTAL REVENUES</b>	<b>16,542</b>	<b>9,235</b>	<b>(7,307)</b>	
<b>EXPENDITURES</b>				
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	
<b>TOTAL EXPENDITURES</b>	<b>2,592</b>	<b>6,114</b>	<b>(3,521)</b>	
<b>NET INCOME/(LOSS)</b>	<b>13,950</b>	<b>3,121</b>		
FUND BALANCE - 7/1/23		266,815	Estimated	
SURPLUS (DEFICIT)		3,121		
<b>FUND BALANCE - 9/30/23</b>		<b>269,936</b>		

**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)**

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

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

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

**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)**

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

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



**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)**

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

**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)**

<b>AMERICAN RESCUE PLAN ACT (ARPA)</b>				
<b>Description</b>	<b>FY2023 ACTUAL As of 9/30/2022</b>	<b>FY2024 ACTUAL As of 9/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
GRANTS	1,298,992	3,757,833	2,458,841	
<b>TOTAL REVENUES</b>	<u>1,298,992</u>	<u>3,757,833</u>	<u>2,458,841</u>	
<b>EXPENDITURES</b>				
TRANSFER TO GENERAL FUND	3,757,833	3,757,833	-	
<b>TOTAL EXPENDITURES</b>	<u>3,757,833</u>	<u>3,757,833</u>	<u>-</u>	
<b>NET INCOME/(LOSS)</b>	<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>		
<b>FUND BALANCE - 9/30/23</b>		<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)**

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

**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)**

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

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

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

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

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

**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)**

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

**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)**

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

**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)**

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

**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)**

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

<b>GENERAL GOVERNMENT</b>				
<b>Description</b>	<b>FY2023 ACTUAL As of 9/30/2022</b>	<b>FY2024 ACTUAL As of 9/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
CONTRIBUTIONS	84,729	90,406	(5,677)	
INTEREST & DIVIDENDS	148,984	128,826	20,158	
CHANGE IN MARKET VALUE	(1,651,367)	(1,189,277)	(462,091)	
<b>TOTAL REVENUES</b>	<b>(1,417,654)</b>	<b>(970,045)</b>	<b>(447,610)</b>	
<b>EXPENDITURES</b>				
RETIREE PAYMENTS	585,980	593,399	(7,419)	
CUSTODIAN FEES	4,614	-	4,614	
ADMIN EXPENSES	8,841	7,346	1,495	
<b>TOTAL EXPENDITURES</b>	<b>599,435</b>	<b>600,745</b>	<b>(1,310)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(2,017,089)</b>	<b>(1,570,790)</b>		
FUND BALANCE - 7/1/23		27,442,088		
SURPLUS (DEFICIT)		(1,570,790)		
<b>FUND BALANCE - 9/30/23</b>		<b>25,871,298</b>		

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

<b>BOARD OF EDUCATION</b>				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
<b>REVENUES</b>				
CONTRIBUTIONS	52,867	43,346	9,521	
INTEREST & DIVIDENDS	148,675	131,470	17,204	
CHANGE IN MARKET VALUE	(1,676,488)	(1,202,877)	(473,612)	
<b>TOTAL REVENUES</b>	<b>(1,474,947)</b>	<b>(1,028,060)</b>	<b>(446,887)</b>	
<b>EXPENDITURES</b>				
RETIREE PAYMENTS	490,772	647,139	(156,367)	
CUSTODIAN FEES	4,614	-	4,614	
ADMIN EXPENSES	19,176	10,007	9,169	
<b>TOTAL EXPENDITURES</b>	<b>514,562</b>	<b>657,147</b>	<b>(142,584)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(1,989,509)</b>	<b>(1,685,207)</b>		
FUND BALANCE - 7/1/23		27,995,478		
SURPLUS (DEFICIT)		(1,685,207)		
<b>FUND BALANCE - 9/30/23</b>		<b>26,310,271</b>		



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

POLICE				
Description	FY2023 ACTUAL As of 9/30/2022	FY2024 ACTUAL As of 9/30/2023	VARIANCE	FISCAL NOTES
<b>REVENUES</b>				
CONTRIBUTIONS	45,831	65,003	(19,173)	
INTEREST & DIVIDENDS	110,782	96,014	14,768	
CHANGE IN MARKET VALUE	(1,236,287)	(891,632)	(344,655)	
<b>TOTAL REVENUES</b>	<b>(1,079,674)</b>	<b>(730,615)</b>	<b>(349,060)</b>	
<b>EXPENDITURES</b>				
RETIREE PAYMENTS	294,598	303,885	(9,288)	
CUSTODIAN FEES	4,614	-	4,614	
ADMIN EXPENSES	6,733	5,670	1,063	
<b>TOTAL EXPENDITURES</b>	<b>305,945</b>	<b>309,555</b>	<b>(3,611)</b>	
<b>NET INCOME/(LOSS)</b>	<b>(1,385,619)</b>	<b>(1,040,170)</b>		
FUND BALANCE - 7/1/23		20,387,013		
SURPLUS (DEFICIT)		(1,040,170)		
<b>FUND BALANCE - 9/30/23</b>		<b>19,346,843</b>		

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

<b>OTHER POST EMPLOYMENT BENEFITS (OPEB)</b>				
<b>Description</b>	<b>FY2023 ACTUAL As of 9/30/2022</b>	<b>FY2024 ACTUAL As of 9/30/2023</b>	<b>VARIANCE</b>	<b>FISCAL NOTES</b>
<b>REVENUES</b>				
CONTRIBUTIONS	43,356	-	43,356	
INTEREST & DIVIDENDS	162,657	62,462	100,194	
CHANGE IN MARKET VALUE	(1,466,426)	(913,527)	(552,899)	
<b>TOTAL REVENUES</b>	<b>(1,260,413)</b>	<b>(851,064)</b>	<b>(409,349)</b>	
<b>EXPENDITURES</b>				
CLAIMS	-	-	-	
ADMIN EXPENSES	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET INCOME/(LOSS)</b>	<b>(1,260,413)</b>	<b>(851,064)</b>		
FUND BALANCE - 7/1/23		21,717,794		
SURPLUS (DEFICIT)		(851,064)		
<b>FUND BALANCE - 9/30/23</b>		<b>20,866,730</b>		

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

Inception Year	Expected Completion	Project	Expenditures				Uncommitted Balance	Notes
			Cumulative Appropriations September 30, 2023	Balance June 30, 2023	Current Year	Balance September 30, 2023		
<b>Sewer Fund Projects</b>								
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	
<b>Town Projects</b>								
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, 2023	Notes
				Balance June 30, 2023	Current Year	Balance September 30, 2023		
<b>Education Projects</b>								
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:** Supplemental Appropriation – Connecticut Department of Agriculture Farm Viability Grant
2. **Date of Board Meeting:** November 14, 2023
3. **Individual or Entity Making the Submission:**  
Lee Erdmann, Interim Town Manager; Thomas Roy, Director of Public Works/Town Engineer

4. **Action Requested of the Board of Finance:**  
If the Board of Finance supports the supplemental appropriation request for the Connecticut Department of Agriculture Farm Viability Grant, the following motion is in order:

*Move, effective November 14, 2023, to approve a supplemental appropriation for the Connecticut Department of Agriculture Farm Viability Grant in the amount of \$35,500.*

5. **Summary of Submission:**  
At the May 8, 2023 Board of Selectmen meeting, the Board voted to support the Town submitting for a \$30,000 Department of Agriculture, Farm Viability Grant to fund improvement to the Town Farm on Wolcott Road. The Town submitted a grant for:

1. Repair the four Hoop Houses/Greenhouses with new plastic coverings, doors, and miscellaneous repairs.
2. Miscellaneous plumbing repairs, which would include an exterior wash sink and bathroom.
3. Exterior doors and miscellaneous carpentry on the goat barn and chicken coop.
4. Replacement cooling units for cold storage.
5. Miscellaneous fencing repairs.

Upon receipt and review of the grant, representatives from the Department of Agriculture were impressed with Simsbury's grant proposal as well as our efforts to support our farmers and asked if the Town had any other projects that could fall under the grant. Working with Department of Agriculture and the needs for our farmers, we were able to increase the value of the grant by including new food grade shelving in the cold storage areas and a preliminary structural assessment for the large barn. Adding these two projects will bring the total value of the grant to \$35,500. Additionally, the Department of Agriculture has accepted our payment of utility bills and reduced rent to apply to our 40% grant match.

The Board of Selectmen approved the supplemental appropriation request at their meeting on October 23, 2023 to recommend to the Board of Finance.



**6. Financial Impact:**

With the new farmers leasing the land at \$1 per year and the Town paying utility cost, the Town will be credited for the value of this arrangement toward the Town's match for this grant. If additional funding is required, the Board of Finance approved \$5,000 in our CNR budget for FY 24 for Community Farm maintenance and repairs that can be leveraged to meet a portion of the grant match.

**7. Description of Documents Included with Submission**

None

**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 13<sup>th</sup> 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



**Board of Finance**  
**TOWN OF SIMSBURY, CONNECTICUT**  
**REGULAR MEETING MINUTES**  
**Tuesday, October 17, 2023, at 5:45 P.M.**  
**In Person Meeting /Simsbury Community Media Live Stream**

**PRESENT:**

Lisa Heavner, Derek Peterson, and Arthur House

**ALSO PRESENT:**

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

**1. Call to Order – A Quorum was NOT Established**

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. Public Audience**

Ms. Heavner announced that this was a limited Public Hearing for the purpose of hearing comments on Simsbury Finances or a Board of Finance agenda item.

Lori Boyko, 15 Oakhurst Road, commented on her mortgage escrow statement which increased due to taxes and reduction in income because of the economy. She also spoke about the contribution to the Main Street Partnership and specifically that the Board is managed by an outside entity and there is no input by the Towns elected officials.

Joan Coe, 26 Whitcomb Drive, spoke about thinking outside the box with regards to an inflationary economy and the possibility of a recession. She spoke about a zero-based budget with all the items reviewed for services needed and expenses reduced. She added the budget should reflect the ability of people to pay for services provided and all items should have a cost analysis to justify the need. She provided several other examples on how to alleviate pressure and reduce expenses.

**4. Finance Director's Report – Savings Initiatives**

Ms. Meriwether spoke about the savings initiatives report that was sent to each department head to update and added that the majority of new items were from grants. Ms. Heavner asked about new initiatives and wondered if there is anything on the horizon. Mr. Erdmann said they are working on a couple of internal items. He added that the Board of Selectman had asked for a report, once he's finished his assignment, with his observations and recommendations and he said he will include savings items for the Town to consider. He said the report will solicit input from the staff in the Town Managers' office as well as all the Department Heads and include their ideas in terms of savings and consolidation.

Ms. Heavner read input from constituents who were not able to attend the meeting:

1) There was suggestion that the Town do something like Stamford with the regional license plate reading to capture those who are not paying their fair share in taxes.

- 2) There was inquiry as to why the Town doesn't collect garbage and asked if it would be cheaper if they went out to bid in bulk for a lower price for everyone. She added that their taxes may go up, but it might be cheaper than what they are paying for garbage individually.
- 3) Concerns were expressed regarding the equity in golf rates and said residents and non-residents pay the same rate. She said the residents are paying taxes for the golf course and non-residents are not.

Ms. Heavner mentioned the credit card policy for the Town as perhaps an initiative for next year. It was confirmed that the Town already has a policy.

Mr. Erdmann said they will look into Worker Compensation and confirm if it's within the normal range. He added that they are starting the internal Safety Committee which will focus on examining what workspace injuries have occurred and what can be done to ensure they don't reoccur, which should result in future savings for the Town.

Ms. Heavner asked if the Town had thought about offering a Medicare Advantage plan as an option as it could be cost effective for the Town. Mr. Erdmann agreed it's something worth looking into.

Mr. House spoke about the Board of Directors for the businesses in the Main Street Partnership organization and questioned if they are acting in the Town's interest with regards to the money that's been given to them. Mr. Peterson asked how the partnership works and asked if they paid to be part of it and was advised they do not.

**MOTION:** Mr. House made a motion, effective October 17, 2023, to adjourn the meeting at 6:03PM. Mr. Peterson seconded the motion. All were in favor and the motion passed unanimously.

Respectfully submitted,  
Marion Lynott  
Commission Clerk