

To: Board of Finance & Board of Selectmen
From: Natasha Nau, Finance Manager
Cc: Erin Schwarz, Assistant to the Finance Manager
Date: September 9, 2021
Subject: August Monthly Report – Finance Department



GENERAL:

- **Financial Policy Manual:**

Revision 7:	<p>June 14 - September 14, 2021:</p> <ul style="list-style-type: none"> • Chapter III – Budgeting: added multi-year and special fund goals. • Chapter IV – Procurement: added local preference section. Added mention of CT Source. • Chapter V – Ethics: added mention of ethics language in procurement chapter. • Chapter VII – Cash Management: added mention of total signature quantity required and live signatures. • Chapter X – Cash Drawer: added Senior Center as a petty cash drawer holder. • Chapter XI – Credit/Procurement Cards: increased Program Librarian’s credit limit from \$500 to \$1000. • Chapter XII – Capital Assets: added mention of machinery and infrastructure categories; added maintenance tracking department head responsibility. • Chapter XIII – Debt Management: overhauled entire chapter; added purpose, objective, 14 sections to the policy. • Chapter XIV – Fund Balance: added special funds section; increased minimum % for undesignated • Addendum A – Budget Transfer Request Form: modified order of columns. • Addendum I – Acknowledgement Form: added mention of personnel file.
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- **Financial Accounting Software:** FlexiBill and Departmental Purchasing kinks have been largely worked out. Working with Novus on VPN access issues for satellite locations. AsseTrax was loaded with about 75% of the Town’s total assets by the interns. We resolved the question of older/nondescript assets with the auditor. The recommendation was if it is older than 1990 and does not have a book value, don’t bother entering and they will dispose of them off our list.
- **Liberty Bank:** Discussions on a path forward occurred with the First Selectman’s Office, the Treasurer, and Finance. We have chosen to remain with Liberty (Seymour/Naugatuck branches).

- **Streetlogix:** intern Darian loaded about 25% of the roadwork completed. Remaining 75% will be completed by our office when time allows. StreetScan created a StoryMap with an interactive Streetlogix map, which was shared on the website the week of August 16th.
- **Title VI policy** – interns helped us create a Beacon Falls’ specific policy for posting to the Minibus webpage. This is a requirement of the federal and local grants we have accepted over the years and we are now in compliance.
- **FY21 Annual Town Audit:** preliminary on-site visit was held 8/16-8/17. All good thus far. They return the week of Thanksgiving. The VFIS Service Award actuarial valuation report was submitted to our auditor for review and a path forward recommendation.
- **WC Annual Audit:** CIRMA notified us that this will be ensuing soon.
- **OPEB Actuarial Valuation:** provider has been sent all documentation and is currently drafting the report.
- **Employment opps.:** posted the librarian position on 8/16. Public works position posted by First Selectman’s office earlier in month.
- **Escrow Agreement:** I will be working with the Land Use Administrative Assistant to draft an escrow agreement for developers to establish funds for engineering and attorney costs. This will go to the attorney for review.

PROCUREMENT:

- **RFQs/RFPs/ITBs:**
 - **RFQ 21-3:** Cook Lane Storm Drainage Improvements – posted on 8/13, on-site pre-bid held 8/19, Q&A deadline 8/27, submissions deadline 9/10.
 - **RFQ 21-4:** Professional Engineering Services – one question received by 8/19 deadline. 28 plan holders (document viewers/takers). Closed as planned on 9/2. ___ submissions received. Now going into review/grading phase.
 - **Three new opportunities** are currently being drafted.
- **Contracts:**
 - **WWTP:** Digester add-on’s (\$85k +/-) can most likely be paid for with ARP money. Electrical upgrade plans/designs being completed. Advertisement next.
 - **Paving:** drafting renewal for vendor review and BOS approval at their October meeting. Attorney reviewed language and confirmed it is legal to renew.
 - **BV Rd:** performance bond received. Worked on required STEAP submittals and CHRO submittals. Construction set to begin the middle of September. Deadline extension inquiry sent to STEAP.
 - **Sludge:** expires December 2022. We bid a few months before then.
- **SOWs:** Athletic Court Project almost complete. Fencing still incomplete – vendor should have completed by mid-September.

BUDGET/PAYABLES/RECEIVABLES:

- **FY21 “Final” Unaudited Year-End Revenue and Expenditure Summary:** We will have audited figures (I.e. a concrete undesignated fund balance) in the coming months.
- **Aug 2022 Revenue and Expenditure Summary:**
 - **Revenue:** 42.25% collected or \$9.9M realized YTD. \$1.4M in August. The largest allotment received this month was the first half of Town Aid Road. Conveyance is also high for this time of year.

- **Expenditures:** 25.18% committed (\$2M expended in August; \$4.8M YTD; \$1M outstanding encumbrances; \$17.5M unencumbered).
- **Transfers:** We have **1 transfer** for **FY21**.
- **FY21 Capital Projects:**
 - **DPW:** Cummins rep got back to us with the figures on the generator. The hold-up was the subcontracted labor figures, which came in astronomically high. In discussion currently about how we wish to move forward.
 - **WWTP:** Once calculations are finalized with vendors, change order(s) can be discussed among the other additional scope items mentioned above under Procurement section.
 - **Excavator trailer:** ordered. Delivery expected in September/October.
- **FY22 Capital Projects:**
 - **Matthies Island House:** vendor is working with DPW to get out there and finish this soon.
 - **Police Roofs:** station and garage roofs are completed. Gutters and drain spouts are underway now. Additional gutters and gutter covers were added onto the scope. Still within budget.
 - **Pistols:** ordered by PD – should be delivered within a few weeks.
 - **Fire:** same comment above on generator as DPW’s FY21 project.
- **American Rescue Plan Act:** The spending plan for the first half of the \$1.8M total allocation was voted on by the BOS at their August 25th special meeting. It is attached for your review.
- **Police Private Duty:** attached you will please find a memo containing a bad-debt write-off suggestion based on our policy established in 2019 (365 days and 5 attempts) along with an A/R summary (and invoices) and fund activity/balance summary.

GRANTS:

- **FEMA AFG & FPS:** 2,000 awards totaling \$319.5M is the total available. 4 rounds have occurred to date totaling 653 awards at about \$99M. Therefore, 1347 awards remain totaling \$219M (or 33%). Only 13 awards in total for the State of CT. The Town/BHC was awarded in the 5th round for the total \$59k request! We have already begin drafting paperwork.
- **Public Assistance (PA) FEMA:** we expect to hear back (and receive our reimbursement) on all categories for Isaias in the coming months except Z. Category Z on Isais and Tornado will be addressed soon.
- **Katharine Matthies:** Town Hall Patio completed. Benches at Pent Road Park are on hold due to pricing. Plaques are being ordered for this year’s items and last year’s items recognizing the grantor.
- **CT Recreational Trails Program:** the Parks and Recreation Commission reviewed the materials we shared related to this grant and they are not interested and voted not to pursue.
- **State Police Body Cam/Dash Cam grant:** will pursue in FY23 if available.
- **STEAP:** received approval to award for BV Rd.; proceeded with CHRO paperwork. Cook Ln will be next.
- **LOTICIP:** received commitment to fund letters for both Beacon Valley Road and Burton Road and Wall.

Attachments:

- August - Actual & Estimated Revenue report
- August - Expenditures, Encumbrances & Appropriations report
- August – Transfers & Lines To Monitor
- Financial Policy Manual Updates
- BOS’s ARP Spending Plan
- Police Private Duty Write-Off Memo and Attachments

Statement of Actual & Estimated Revenue

Town of Beacon Falls
For Period Ending 08/31/2021

Selecting on FUND from 10 to 10

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
10.80.01.1070					
MISCELLANEOUS REIMBURSEMENTS	1,000.00	224.52	224.52	775.48	22.45
10.80.01.4005					
STATE PROPERTY TAX (PILOT)	39,180.00			39,180.00	
10.80.01.4030					
DISABILITY TAX RELIEF	2,118.00			2,118.00	
10.80.01.4035					
ADD. EXEMPTIONS FOR VETERANS	9,621.00			9,621.00	
10.80.01.4040					
TOWN-AID-ROAD	192,522.00	96,487.05	96,487.05	96,034.95	50.12
10.80.01.4045					
SCHOOL EQ. GRANT GTB&ECS	3,884,172.00			3,884,172.00	
10.80.01.4055					
MASHANTUCKET PEQUOT GRANT	12,467.00			12,467.00	
10.80.01.4066					
MUNICIPAL GRANT-IN-AID	43,809.00			43,809.00	
10.80.01.4070					
MISCELLANEOUS REIMBURSEMENTS	5,000.00		1,006.16	3,993.84	20.12
10.80.01.4072					
EMPG GRANT	5,000.00			5,000.00	
10.80.02.4070					
PLANNING & ZONING COMMISSION	4,000.00	150.00	1,345.00	2,655.00	33.63
10.80.02.4075					
ZONING BD. OF APPEALS	500.00		377.00	123.00	75.40
10.80.02.4080					
BUILDING PERMITS	135,000.00	20,585.00	24,465.00	110,535.00	18.12
10.80.02.4081					
AMBULANCE REIMBURSEMENT	5,000.00			5,000.00	
10.80.02.4082					
FIRE MARSHAL INSPECTIONS	3,000.00	185.75	385.75	2,614.25	12.86
10.80.02.4087					
CONVEYANCE - TOWN CLERK	90,000.00	15,189.99	35,299.40	54,700.60	39.22
10.80.02.4088					
LOCIP - TOWN CLERK	2,000.00	240.00	240.00	1,760.00	12.00
10.80.02.4089					
MERS - TOWN CONTRIBUTION	10,000.00	976.00	2,286.00	7,714.00	22.86
10.80.02.4090					
MISCELLANEOUS PERMITS	500.00		120.00	380.00	24.00
10.80.02.4091					
INLANDS WETLANDS FEES	1,500.00	66.00	66.00	1,434.00	4.40
10.80.02.4096					
POLICE EXTRA DUTY	15,000.00	15,000.00	15,000.00		100.00
10.80.02.4099					
POLICE - OTHER REVENUE	2,500.00	235.00	445.00	2,055.00	17.80
10.80.02.4101					
POLICE TRAFFIC TICKETS	2,500.00		365.00	2,135.00	14.60
10.80.02.4105					
DOG LICENSE	350.00			350.00	
10.80.02.4106					
TOWN CLERK RECORDING FEES & VI	30,000.00			30,000.00	
10.80.02.4110					
DISPOSAL FEES	100.00	28.00	58.00	42.00	58.00
10.80.02.4120					
MINI-BUS	4,000.00	105.00	105.00	3,895.00	2.63
10.80.02.4999					
MISCELLANEOUS INCOME	1,000.00			1,000.00	
10.80.03.4122					
INTEREST - TAX COLLECTOR	150,000.00	15,443.80	30,587.75	119,412.25	20.39
10.80.03.4123					
LIENS/FEES - TAX COLLECTOR	1,500.00	232.59-	1,074.51	425.49	71.63
10.80.03.4126					

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

Selecting on FUND from 10 to 10

ACCOUNT ACCOUNT DESCRIPTION	DEPT	ORIGINAL BUDGET	AMENDED BUDGET	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.90.01.1010								
WAGES - FIRST SELECTMAN	01	59,380.00	59,380.00	4,583.33	9,166.66		50,213.34	15.44
10.90.01.1011								
WAGES - SELECTMAN	01	13,680.00	13,680.00	1,125.00	2,250.00		11,430.00	16.45
10.90.01.1012								
WAGES - SELECTMAN	01	13,680.00	13,680.00	1,125.00	2,250.00		11,430.00	16.45
10.90.01.1014								
HUMAN RESOURCES CONSULTA	01	38,680.00	38,680.00	1,680.01	1,782.52		36,897.48	4.61
10.90.01.1020								
WAGES - FIRST SELECTMAN'S S	01	49,195.00	49,195.00	3,811.23	6,115.54		43,079.46	12.43
10.90.01.1220								
FIRST SELECTMAN'S EXPENSES	01	2,500.00	2,500.00	94.97	239.97		2,260.03	9.60
Totals for Department: 01 (SELECTMAN)		177,115.00	177,115.00	12,419.54	21,804.69		155,310.31	12.31
10.90.03.1040								
WAGES - CUSTODIAN	03	41,579.00	41,579.00	2,773.40	5,120.22		36,458.78	12.31
10.90.03.1049								
WAGES - OVERTIME CUSTODIAN	03	2,000.00	2,000.00	245.19	393.79		1,606.21	19.69
10.90.03.1070								
BOARD & COMMISSION CLERKS	03	11,520.00	11,520.00	480.00	1,200.00		10,320.00	10.42
10.90.03.1071								
BOARD & COMMISSION EXPENSE	03	1,000.00	1,000.00	7.13	21.05		978.95	2.11
10.90.03.1078								
LEGAL NOTICES	03	6,000.00	6,000.00	250.56	250.56		5,749.44	4.18
10.90.03.1080								
POSTAGE	03	3,200.00	3,200.00	161.85	235.62		2,964.38	7.36
10.90.03.1090								
OFFICE SUPPLIES	03	12,632.00	12,632.00	1,584.18	1,712.15	6,280.00	4,639.85	63.27
10.90.03.1105								
INFORMATION TECHNOLOGY - SU	03	74,000.00	74,000.00	5,214.47	5,214.47	54,028.50	14,757.03	80.06
10.90.03.1110								
HONOR ROLL MEMORIAL	03	700.00	700.00				700.00	
10.90.03.1120								
UTILITIES - ELECTRICITY	03	6,500.00	6,500.00	579.89	579.89		5,920.11	8.92
10.90.03.1121								
ELECTRICITY - SOLAR GENERATI	03	50,000.00	50,000.00				50,000.00	
10.90.03.1122								
UTILITIES - HEAT & WATER	03	7,500.00	7,500.00	77.41	77.41	5,519.07	1,903.52	74.62

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10.90.03.1130								
TELEPHONE & INTERNET	03	17,880.00	17,880.00	2,646.61	3,524.98		14,355.02	19.71
10.90.03.1135								
TOWN CELL PHONES	03	21,000.00	21,000.00	1,501.30	1,501.30	480.12	19,018.58	9.44
10.90.03.1140								
MISC. REPAIRS/BUILDING MAINT	03	18,000.00	18,000.00	598.42	648.42	550.00	16,801.58	6.66
10.90.03.1160								
ELEVATOR SERVICE AGREEMEN	03	3,200.00	3,200.00	249.31	498.62	2,538.04	163.34	94.90
10.90.03.1167								
MILEAGE & TOWN CAR MAINT.	03	2,000.00	2,000.00	184.35	184.35		1,815.65	9.22
10.90.03.1495								
EDUCATION/TRAINING	03	6,000.00	6,000.00				6,000.00	
10.90.03.1600								
ALARM SYSTEM MONITORING	03	9,300.00	9,300.00	1,714.25	1,984.22	4,817.58	2,498.20	73.14
Totals for Department: 03 (TOWN HALL)		294,011.00	294,011.00	18,268.32	23,147.05	74,213.31	196,650.64	33.11
10.90.05.1010								
WAGES - TOWN CLERK	05	35,000.00	35,000.00	750.00	854.00		34,146.00	2.44
10.90.05.1020								
WAGES-ASST.TOWN CLERK / PT	05	25,812.00	25,812.00	1,944.60	3,055.80		22,756.20	11.84
10.90.05.1042								
WAGES - ASST. TOWN CLERK	05	46,756.00	46,756.00	3,596.60	5,754.56		41,001.44	12.31
10.90.05.1170								
TOWN CLERK EXPENSES	05	6,400.00	6,400.00	279.36	878.66		5,521.34	13.73
10.90.05.1175								
ELECTION EXPENSES	05	3,500.00	3,500.00				3,500.00	
10.90.05.1180								
MICRO FILM RECORDS	05	20,560.00	20,560.00	1,419.00	2,020.00	17,637.00	903.00	95.61
10.90.05.1190								
LEASE PURCHASE COPIER	05	2,000.00	2,000.00	68.04	125.54	575.00	1,299.46	35.03
10.90.05.1195								
RECORDS/BOOKS	05	4,000.00	4,000.00				4,000.00	
10.90.05.1210								
MAP PRINTER MAINT. & SUPPLIE	05	600.00	600.00				600.00	
10.90.05.1405								
VITAL STATISTICS	05	200.00	200.00				200.00	
10.90.05.2155								
GENERAL CODE	05	1,200.00	1,200.00			1,200.00		100.00

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Totals for Department: 05 (TOWN CLERK)		146,028.00	146,028.00	8,057.60	12,688.56	19,412.00	113,927.44	21.98
10.90.07.1010								
WAGES - TAX COLLECTOR	07	61,562.00	61,562.00	4,735.54	7,576.93		53,985.07	12.31
10.90.07.1020								
WAGES - ASST. TAX COLLECTOR	07	29,274.00	29,274.00	2,810.55	4,803.15		24,470.85	16.41
10.90.07.1060								
COMPUTER LICENSE & SUPPORT	07	6,700.00	6,700.00	6,652.00	6,652.00		48.00	99.28
10.90.07.1061								
COMPUTER SVCS - PRINTING	07	8,700.00	8,700.00	3,826.76	3,826.76		4,873.24	43.99
10.90.07.1220								
MISCELLANEOUS EXPENSES	07	6,600.00	6,600.00	386.37	435.84		6,164.16	6.60
10.90.07.1221								
EDUCATION	07	1,600.00	1,600.00	200.00	200.00		1,400.00	12.50
Totals for Department: 07 (TAX COLLECTOR)		114,436.00	114,436.00	18,611.22	23,494.68		90,941.32	20.53
10.90.09.1010								
WAGES - TREASURER	09	13,680.00	13,680.00	1,125.00	2,250.00		11,430.00	16.45
Totals for Department: 09 (TREASURER)		13,680.00	13,680.00	1,125.00	2,250.00		11,430.00	16.45
10.90.11.1020								
WAGES - BUILDING INSPECTOR	11	39,780.00	39,780.00	3,060.00	4,845.00		34,935.00	12.18
10.90.11.1021								
WAGES - LAND USE ADMINISTRA	11	12,708.00	12,708.00	977.60	1,620.48		11,087.52	12.75
10.90.11.1022								
WAGES - OVERTIME LAND USE A	11	3,812.00	3,812.00	64.16	100.82		3,711.18	2.64
10.90.11.1167								
BUILDING INSPECTOR MILEAGE	11	2,500.00	2,500.00				2,500.00	
10.90.11.1220								
MISCELLANEOUS EXPENSES	11	750.00	750.00	12.13	12.13		737.87	1.62
10.90.11.1221								
ICC DUES	11	250.00	250.00				250.00	
10.90.11.1222								
NEW CODE BOOKS	11	2,250.00	2,250.00				2,250.00	

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

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Totals for Department: 11 (BUILDING DEPT)		62,050.00	62,050.00	4,113.89	6,578.43		55,471.57	10.60
10.90.13.1045								
WAGES - LONGEVITY	13	7,800.00	7,800.00				7,800.00	
10.90.13.1047								
WAGES-PAYMENT IN LIEU HEAL	13	9,000.00	9,000.00				9,000.00	
10.90.13.1235								
WAGE SALARY ADJUSTMENTS	13	45,000.00	45,000.00	7,717.56	8,457.56		36,542.44	18.79
10.90.13.1240								
SOCIAL SECURITY	13	172,769.00	172,769.00	15,436.73	24,743.82		148,025.18	14.32
10.90.13.1245								
MEDICAL INSURANCE	13	370,000.00	370,000.00	60,714.23	96,903.91		273,096.09	26.19
10.90.13.1246								
LIFE INSURANCE	13	16,000.00	16,000.00		986.58		15,013.42	6.17
10.90.13.1247								
DENTAL REIMBURSEMENT	13	17,500.00	17,500.00	3,219.58	4,474.48		13,025.52	25.57
10.90.13.1250								
PENSION	13	425,229.00	425,229.00	19,388.75	188,725.56		236,503.44	44.38
10.90.13.1255								
WORKERS COMPENSATION	13	136,541.00	136,541.00		132,609.00		3,932.00	97.12
10.90.13.1256								
FIRE - LIFE AND AD&D INSURANC	13	9,200.00	9,250.75	5,011.50	9,257.50		6.75-	100.07
10.90.13.1257								
EMPLOYEE ASSISTANCE PROGR	13	3,750.00	3,750.00	252.43	252.43	2,524.30	973.27	74.05
10.90.13.1595								
PW CLOTHING ALLOWANCES	13	5,000.00	5,000.00				5,000.00	
Totals for Department: 13 (EMPLOYEE'S BENEFITS)		1,217,789.00	1,217,839.75	111,740.78	466,410.84	2,524.30	748,904.61	38.51
10.90.15.1041								
WAGES - CERTIFIED ASSESSOR	15	66,303.00	66,303.00	5,141.19	8,233.19		58,069.81	12.42
10.90.15.1042								
WAGES - CLERK P/T	15	31,772.00	31,772.00	2,468.44	4,110.70		27,661.30	12.94
10.90.15.1060								
COMPUTER LICENSES & SUPPO	15	10,800.00	10,800.00			10,830.00	30.00-	100.28
10.90.15.1061								
COMPUTER SERVICES - PRINTI	15	1,480.00	1,480.00			1,480.00		100.00

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

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10.90.15.1220 OFFICE SUPPLIES	15	3,500.00	3,500.00	262.13	267.75		3,232.25	7.65
10.90.15.1280 GIS (MAPS)/ONLINE PROPERTY C	15	6,800.00	6,800.00	3,000.00	3,000.00	3,800.00		100.00
10.90.15.1495 EDUCATION	15	1,600.00	1,600.00	325.00	325.00		1,275.00	20.31
Totals for Department: 15 (BD OF ASSESSORS)		122,255.00	122,255.00	11,196.76	15,936.64	16,110.00	90,208.36	26.21
10.90.17.1042 WAGES - BOARD OF APPEALS	17	1,800.00	1,800.00				1,800.00	
Totals for Department: 17 (BD OF ASSESSMENT & APPEALS)		1,800.00	1,800.00				1,800.00	
10.90.19.1380 AUDIT	19	30,100.00	30,100.00				30,100.00	
10.90.19.1381 ACTUARIAL VALUATIONS	19	7,000.00	7,000.00			6,750.00	250.00	96.43
Totals for Department: 19 (BOARD OF FINANCE)		37,100.00	37,100.00			6,750.00	30,350.00	18.19
10.90.20.1044 WAGES - ADMIN ASST. FINANCE	20	51,124.00	51,124.00	3,932.60	6,193.85		44,930.15	12.12
10.90.20.1046 WAGES - FINANCE MANAGER	20	77,579.00	77,579.00	5,941.32	9,516.44		68,062.56	12.27
10.90.20.1047 WAGES - OVERTIME	20	5,108.00	5,108.00	385.80	675.19		4,432.81	13.22
10.90.20.1060 COMPUTER LICENSES & SUPPO	20	18,000.00	18,000.00	5,750.00	5,750.00	6,875.00	5,375.00	70.14
10.90.20.1061 INTERNS	20	2,960.00	2,960.00	1,850.00	1,850.00		1,110.00	62.50
Totals for Department: 20 (FINANCE DEPARTMENT)		154,771.00	154,771.00	17,859.72	23,985.48	6,875.00	123,910.52	19.94
10.90.21.1060 EDC CONSULTANT/MARKETING	21	41,000.00	41,000.00				41,000.00	
10.90.21.1220 EXPENSES - EDC	21	5,000.00	5,000.00				5,000.00	

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Totals for Department: 21 (ECONOMIC DEVELOPMENT)		46,000.00	46,000.00				46,000.00	
10.90.23.1041 WAGES - ENFORCEMENT OFFI	23	4,051.00	4,051.00	405.08	405.08		3,645.92	10.00
10.90.23.1305 SOIL CONSERVATION	23	1,500.00	1,500.00	1,500.00	1,500.00			100.00
Totals for Department: 23 (INLAND WETLANDS)		5,551.00	5,551.00	1,905.08	1,905.08		3,645.92	34.32
10.90.24.1220 EXPENSES	24	500.00	500.00				500.00	
10.90.24.1806 LAND ACQUISITION/OPEN SPACE	24	1,000.00	1,000.00	1,000.00	1,000.00			100.00
10.90.24.1807 OPEN SPACE MAINTENANCE	24	5,000.00	5,000.00			5,000.00		100.00
Totals for Department: 24 (CONSERVATION)		6,500.00	6,500.00	1,000.00	1,000.00	5,000.00	500.00	92.31
10.90.25.1040 WAGES - ZONING ENFORCEMNT	25	33,748.00	33,748.00	2,710.69	4,431.90		29,316.10	13.13
10.90.25.1220 EXPENSES & ZERO MILEAGE	25	2,000.00	2,000.00	214.82	217.88		1,782.12	10.89
10.90.25.1402 BLIGHT	25	1,000.00	1,000.00				1,000.00	
Totals for Department: 25 (PLANNING & ZONING)		36,748.00	36,748.00	2,925.51	4,649.78		32,098.22	12.65
10.90.29.1010 WAGES - REGISTRARS (2)	29	27,500.00	27,500.00	2,291.66	4,583.32		22,916.68	16.67
10.90.29.1011 WAGES - DPTY REGISTRARS	29	2,000.00	2,000.00	120.00	120.00		1,880.00	6.00
10.90.29.1031 WAGES - ELECTION WORKERS	29	5,000.00	5,000.00				5,000.00	
10.90.29.1173 CERTIFICATION & WORKSHOPS	29	2,000.00	2,000.00				2,000.00	
10.90.29.1175 REGISTRATION/CONFERENCES/	29	1,500.00	1,500.00		160.00		1,340.00	10.67

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10.90.29.1176 OFFICE SUPPLIES	29	1,500.00	1,500.00				1,500.00	
10.90.29.1177 MAINT. VOTING MACHINES	29	1,000.00	1,000.00		900.00		100.00	90.00
10.90.29.1345 ELECTION EXPENSES	29	3,000.00	3,000.00		31.11		2,968.89	1.04
10.90.29.1360 CANVAS EXPENSES	29	300.00	300.00				300.00	
Totals for Department: 29 (REGISTRAR OF VOTERS)		43,800.00	43,800.00	2,411.66	5,794.43		38,005.57	13.23
10.90.33.1270 LEGAL FEES/TOWN COUNSEL RE	33	100,000.00	100,000.00	2,758.50	2,758.50	257.50	96,984.00	3.02
10.90.33.1290 ENGINEERING & CONSULTANTS	33	150,000.00	150,000.00	9,978.75	9,978.75		140,021.25	6.65
10.90.33.1291 TOWN PLANNER	33	36,136.00	36,136.00		8,424.00		27,712.00	23.31
10.90.33.1385 TOWN WEBSITE/WEBSITE CONS	33	2,815.00	2,815.00				2,815.00	
Totals for Department: 33 (PROFESSIONAL FEES)		288,951.00	288,951.00	12,737.25	21,161.25	257.50	267,532.25	7.41
10.90.37.1410 PROPERTY & CASUALTY	37	115,584.00	115,584.00	676.42	93,979.84	3,382.10	18,222.06	84.23
Totals for Department: 37 (TOWNWIDE INSURANCE)		115,584.00	115,584.00	676.42	93,979.84	3,382.10	18,222.06	84.23
10.90.39.1415 REGIONAL COUNCIL GOV'TS (NV	39	6,235.00	6,235.00		3,635.00		2,600.00	58.30
10.90.39.1425 CCM	39	3,571.00	3,571.00		3,571.00			100.00
10.90.39.1430 VALLEY COUNCIL/BROWNFIELD	39	1,000.00	1,000.00		1,000.00			100.00
10.90.39.1440 C.O.S.T.	39	1,075.00	1,075.00				1,075.00	
Totals for Department: 39 (AGENCY MEMBERSHIP)		11,881.00	11,881.00		8,206.00		3,675.00	69.07

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10.90.41.1404 MUNICIPAL HISTORIAN	41	250.00	250.00				250.00	
10.90.41.1405 SESQUICENTENNIAL COMMITTEE	41	25,000.00	25,000.00		18,725.00		6,275.00	74.90
Totals for Department: 41 (FIRE HOUSE BLDG)		25,250.00	25,250.00		18,725.00		6,525.00	74.16
10.90.44.1010 STIPEND - FIRE CHIEF	44	12,608.00	12,608.00	1,050.62	2,101.24		10,506.76	16.67
10.90.44.1012 STIPEND - ADMIN. ASSISTANT (S	44	3,152.00	3,152.00	262.65	525.30		2,626.70	16.67
10.90.44.1030 TELEPHONE	44	5,660.00	5,660.00	269.12	517.36		5,142.64	9.14
10.90.44.1031 EMERGENCY TELEPHONE (911)	44	22,700.00	22,700.00	1,466.34	3,558.23	5,281.32	13,860.45	38.94
10.90.44.1060 SOFTWARE & IT	44	9,500.00	9,500.00	29.97	4,459.04		5,040.96	46.94
10.90.44.1121 ELECTRICITY	44	10,000.00	10,000.00	451.53	451.53		9,548.47	4.52
10.90.44.1122 HEATING FUEL	44	15,000.00	15,000.00	98.59	134.89	8,451.21	6,413.90	57.24
10.90.44.1123 WATER	44	1,300.00	1,300.00	94.39	130.84		1,169.16	10.06
10.90.44.1435 BUILDING MAINTENANCE	44	18,000.00	18,000.00		4,179.57	900.00	12,920.43	28.22
10.90.44.1436 BUILDING EQUIPMENT	44	6,500.00	6,500.00	517.92	809.16		5,690.84	12.45
10.90.44.1465 COMM. EQUIP-MAINTENANCE	44	6,000.00	6,000.00	187.50	220.50		5,779.50	3.68
10.90.44.1466 EQUIPMENT MAINTENANCE	44	9,000.00	9,000.00	1,564.08	1,682.08	1,062.00	6,255.92	30.49
10.90.44.1470 VEHICLE FUEL	44	14,200.00	14,200.00	893.64	1,802.05		12,397.95	12.69
10.90.44.1471 MANDATORY VEHICLE AND EQU	44	20,000.00	20,000.00			3,704.60	16,295.40	18.52
10.90.44.1472 VEHICLE REPAIRS	44	38,000.00	38,000.00	2,814.20	3,850.32	1,930.33	32,219.35	15.21
10.90.44.1485 PERSONAL PROTECTIVE EQUIP	44	30,000.00	30,000.00		476.93		29,523.07	1.59

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10.90.44.1486 EMS TRAINING	44	16,000.00	16,000.00		751.36		15,248.64	4.70
10.90.44.1487 AIR BOTTLE REPLACEMENT PROC	44	6,500.00	6,500.00				6,500.00	
10.90.44.1488 HOSE REPLACEMENT	44	5,000.00	5,000.00				5,000.00	
10.90.44.1489 AIR PACK REPLACEMENT	44	22,500.00	22,500.00				22,500.00	
10.90.44.1490 PHYSICALS/HEALTH & WELLNES	44	17,350.00	17,350.00	851.00	851.00		16,499.00	4.90
10.90.44.1495 FIRE TRAINING	44	20,000.00	20,000.00	1,664.95	3,709.84		16,290.16	18.55
10.90.44.1500 SERVICE AWARD PROGRAM	44	48,367.00	50,526.00	48,587.00	48,587.00		1,939.00	96.16
10.90.44.1552 DEPARTMENTAL SUPPLIES - FD	44	16,000.00	16,000.00	459.24	642.51		15,357.49	4.02
10.90.44.1553 DEPARTMENTAL SUPPLIES - AMB	44	20,000.00	20,000.00	500.45	1,331.25	11,363.95	7,304.80	63.48
Totals for Department: 44 (EMERGENCY SERVICES)		393,337.00	395,496.00	61,763.19	80,772.00	32,693.41	282,030.59	28.69
10.90.45.1010 STIPEND - FIRE MARSHAL	45	17,390.00	17,390.00	1,449.18	2,898.36		14,491.64	16.67
10.90.45.1011 WAGES - DEPUTY FIRE MARSHAL	45	13,658.00	13,658.00	801.24	1,458.00		12,200.00	10.68
10.90.45.1012 STIPEND - ADMIN. ASSISTANT (S	45	3,152.00	3,152.00	262.66	525.32		2,626.68	16.67
10.90.45.1167 VEHICLE EXPENSES	45	1,000.00	1,000.00				1,000.00	
10.90.45.1413 FIRE PREVENTION & SAFETY	45	4,000.00	4,000.00				4,000.00	
10.90.45.1495 TRAINING/CONTINUING EDUCATI	45	2,200.00	2,200.00				2,200.00	
10.90.45.1515 FIRE CODE SUBSCRIPTION	45	2,300.00	2,300.00			1,495.00	805.00	65.00
10.90.45.1526 COMPUTER SUPPORT	45	650.00	650.00		650.00			100.00
10.90.45.1527 FIRE MARSHAL - EXPENSES	45	9,000.00	9,000.00		945.01		8,054.99	10.50

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10.90.45.1595								
FIRE MARSHAL - UNIFORMS	45	2,000.00	2,000.00				2,000.00	
Totals for Department: 45 (FIRE MARSHAL)		55,350.00	55,350.00	2,513.08	6,476.69	1,495.00	47,378.31	14.40
10.90.47.1010								
STIPEND - EMD	47	6,150.00	6,150.00	512.50	1,025.00		5,125.00	16.67
10.90.47.1530								
EMERGENCY NOTIFICATION SYS	47	5,000.00	5,250.00		5,250.00			100.00
Totals for Department: 47 (CIVIL DEFENSE)		11,150.00	11,400.00	512.50	6,275.00		5,125.00	55.04
10.90.48.1495								
TRAINING/EQUIPMENT	48	6,000.00	6,000.00	44.37	658.91		5,341.09	10.98
Totals for Department: 48 (SAFETY COMMITTEE)		6,000.00	6,000.00	44.37	658.91		5,341.09	10.98
10.90.49.1540								
COTTON HOLLOW	49	10,260.00	10,260.00	803.84	803.84		9,456.16	7.83
10.90.49.1541								
BEACON FALLS	49	216,800.00	216,800.00	16,897.56	16,897.56		199,902.44	7.79
Totals for Department: 49 (HYDRANT RENTAL)		227,060.00	227,060.00	17,701.40	17,701.40		209,358.60	7.80
10.90.50.0350								
PRIOR YEAR EXPENSE ACCOUNT	50		42,388.16			42,388.16		100.00
Totals for Department: 50 (EXPENDITURE CONTROL)			42,388.16			42,388.16		100.00
10.90.53.1010								
RESIDENT STATE TROOPER	53	206,000.00	206,000.00				206,000.00	
10.90.53.1020								
WAGES - PATROL F/T	53	202,000.00	202,000.00	15,489.60	23,395.75		178,604.25	11.58
10.90.53.1040								
WAGES - CLERK	53	41,044.00	41,044.00	3,157.22	4,933.15		36,110.85	12.02
10.90.53.1041								
WAGES - PATROL P/T	53	175,000.00	175,000.00	8,705.08	13,611.30		161,388.70	7.78
10.90.53.1052								
FT PATROL OVERTIME	53	35,000.00	35,000.00	387.28	1,658.04		33,341.96	4.74

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10.90.53.1053 PT PATROL OVERTIME	53	30,000.00	30,000.00	922.80	2,653.01		27,346.99	8.84
10.90.53.1054 SHIFT DIFFERENTIAL	53	4,500.00	4,500.00	116.85	219.75		4,280.25	4.88
10.90.53.1060 COMPUTER SUPPORT	53	5,500.00	5,500.00				5,500.00	
10.90.53.1130 TELEPHONE	53	4,100.00	4,100.00	245.11	1,495.08		2,604.92	36.47
10.90.53.1220 DEPARTMENTAL SUPPLIES	53	6,500.00	6,500.00				6,500.00	
10.90.53.1505 STATE MANDATED TRAINING	53	20,000.00	20,000.00				20,000.00	
10.90.53.1585 VEHICLE REPAIRS & MAINTENANCE	53	13,000.00	13,000.00				13,000.00	
10.90.53.1595 UNIFORMS	53	10,000.00	10,000.00		600.00		9,400.00	6.00
10.90.53.1620 BUILDING OPS & MAINTENANCE	53	14,000.00	14,000.00	1,021.03	1,121.14	550.00	12,328.86	11.94
10.90.53.1703 GAS & OIL	53	14,000.00	14,000.00	740.16	1,554.51		12,445.49	11.10
10.90.53.1704 EQUIPMENT	53	3,909.00	3,909.00			3,048.00	861.00	77.97
Totals for Department: 53 (POLICE)		784,553.00	784,553.00	30,785.13	51,241.73	3,598.00	729,713.27	6.99
10.90.55.1010 STIPEND - ANIMAL CONTROL	55	9,293.00	9,293.00	774.42	1,548.84		7,744.16	16.67
10.90.55.1020 MILEAGE	55	1,000.00	1,000.00				1,000.00	
10.90.55.1550 DEPT SUPPLIES/PHONE/TRAIN.	55	500.00	500.00				500.00	
Totals for Department: 55 (DOG WARDEN)		10,793.00	10,793.00	774.42	1,548.84		9,244.16	14.35
10.90.57.1645 E911 DISPATCH	57	43,176.00	43,176.00		21,588.00		21,588.00	50.00
10.90.57.1650 STREET LIGHTING	57	38,177.00	38,177.00	3,111.99	3,111.99		35,065.01	8.15

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10.90.57.1655								
DRUG AND ALCOHOL TESTING	57	1,073.00	1,073.00		500.00		573.00	46.60
Totals for Department: 57 (PUBLIC SAFETY)		82,426.00	82,426.00	3,111.99	25,199.99		57,226.01	30.57
10.90.59.1010								
WAGES - FOREMAN	59	76,918.00	76,918.00	5,916.80	9,476.46		67,441.54	12.32
10.90.59.1011								
WAGES - ASST ROAD FOREMAN	59	73,174.00	73,174.00	5,628.80	8,970.90		64,203.10	12.26
10.90.59.1012								
WAGES - MAINTAINER/MECHANI	59	70,138.00	70,138.00	5,395.20	8,632.32		61,505.68	12.31
10.90.59.1013								
WAGES - HWY MAINT (3)	59	201,240.00	201,240.00	11,610.01	20,898.01		180,341.99	10.38
10.90.59.1049								
WAGES - OVERTIME	59	61,205.00	61,205.00	2,790.64	3,695.52		57,509.48	6.04
10.90.59.1550								
HIGHWAY & PARKS EQUIPMENT	59	16,000.00	16,000.00	1,440.62	1,497.12		14,502.88	9.36
10.90.59.1555								
EQUIPMENT RENTAL	59	2,000.00	2,000.00	261.41	261.41		1,738.59	13.07
10.90.59.1670								
STREET SWEEPING	59	18,000.00	18,000.00				18,000.00	
10.90.59.1685								
SNOW REMOVAL MATERIALS	59	80,000.00	80,000.00				80,000.00	
10.90.59.1690								
TOOLS	59	4,000.00	4,000.00	17.58	17.58		3,982.42	0.44
10.90.59.1700								
VEHICLE FUEL	59	15,000.00	15,000.00	848.53	1,899.93		13,100.07	12.67
10.90.59.1703								
VEHICLE MAINTENANCE	59	37,500.00	37,500.00	1,296.04	1,405.53	1,633.30	34,461.17	8.10
10.90.59.1710								
HIGHWAY MATERIALS	59	45,000.00	45,000.00	1,433.89	1,433.89		43,566.11	3.19
10.90.59.1713								
TREE WORK	59	20,000.00	20,000.00			15,000.00	5,000.00	75.00
10.90.59.1714								
GUARD RAILS/LINE PAINTING	59	8,000.00	8,000.00	5,460.11	5,460.11		2,539.89	68.25
10.90.59.1715								
CATCH BASIN CLEANING	59	16,500.00	16,500.00				16,500.00	
10.90.59.1720								
MANDATED STORM DRAINS	59	8,000.00	8,000.00	1,459.60	1,459.60	182.45	6,357.95	20.53

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10.90.59.1782 PAVEMENT MAINTENANCE	59	100,000.00	100,000.00				100,000.00	
10.90.59.1785 FERTILIZER/CLAY	59	6,000.00	6,000.00				6,000.00	
10.90.59.1786 SETTLING POND MAINTENANCE	59	5,000.00	5,000.00				5,000.00	
10.90.59.1787 PARKS - BUILDING MAINTENANC	59	13,000.00	13,000.00	100.00	116.05		12,883.95	0.89
10.90.59.1788 PARKS GROUNDS MAINTENANCE	59	20,000.00	20,000.00	2,485.97	2,743.97	3,300.00	13,956.03	30.22
10.90.59.1789 PARKS COURTS MAINTENANCE	59	2,000.00	2,000.00				2,000.00	
10.90.59.1790 FIELD RECONSTRUCTION	59	10,000.00	10,000.00				10,000.00	
10.90.59.1791 PROPANE	59		2,300.00				2,300.00	
10.90.59.1792 TELEPHONE/INTERNET/ALARM	59		5,600.00	119.97	437.95		5,162.05	7.82
10.90.59.1793 TOWN GARAGE - BUILDING MAI	59		10,000.00	46.45	46.45		9,953.55	0.46
Totals for Department: 59 (HIGHWAY)		908,675.00	926,575.00	46,311.62	68,452.80	20,115.75	838,006.45	9.56
10.90.63.1010 WAGES - NURSE	63	31,512.00	31,512.00	2,477.03	4,143.53		27,368.47	13.15
10.90.63.1170 DEPARTMENTAL SUPPLIES	63	500.00	500.00				500.00	
10.90.63.1390 RESIDENT RELIEF	63	500.00	500.00				500.00	
10.90.63.1395 T.E.A.M.	63	7,500.00	7,500.00				7,500.00	
10.90.63.1400 VETERAN'S FUNERALS	63	200.00	200.00				200.00	
10.90.63.1723 MEALS ON WHEELS	63	1,400.00	1,400.00				1,400.00	
10.90.63.1725 REGIONAL MENTAL HEALTH	63	925.00	925.00				925.00	
10.90.63.1726 PROBATE COURT	63	2,500.00	2,500.00				2,500.00	

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

Selecting on FUND from 10 to 10

ACCOUNT ACCOUNT DESCRIPTION	DEPT	ORIGINAL BUDGET	AMENDED BUDGET	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.90.63.1735 HEALTH DISTRICT	63	43,118.00	43,118.00		10,717.40		32,400.60	24.86
10.90.63.1737 BH CARE	63	500.00	500.00				500.00	
Totals for Department: 63 (COMMUNITY WELFARE)		88,655.00	88,655.00	2,477.03	14,860.93		73,794.07	16.76
10.90.65.1740 REFUSE COLLECTION	65	265,000.00	265,000.00	22,888.05	22,888.05		242,111.95	8.64
10.90.65.1745 RECYCLING	65	85,100.00	85,100.00	7,706.46	7,706.46		77,393.54	9.06
10.90.65.1750 BULKY WASTE TRANSFER	65	55,000.00	55,000.00	33.06-	3.78-		55,003.78	0.01-
10.90.65.1755 HOUSEHOLD HAZARDOUS WAST	65	15,000.00	15,000.00	863.34	1,162.34		13,837.66	7.75
Totals for Department: 65 (REFUSE)		420,100.00	420,100.00	31,424.79	31,753.07		388,346.93	7.56
10.90.67.1010 WAGES - SUPERVISOR	67	75,213.00	75,213.00	5,785.60	9,256.96		65,956.04	12.31
10.90.67.1011 WAGES - ASST. SUPERVISOR	67	71,157.00	71,157.00	5,473.60	8,757.76		62,399.24	12.31
10.90.67.1042 WAGES - MAINTAINER/OPERATO	67	63,981.00	63,981.00	4,921.60	7,874.56		56,106.44	12.31
10.90.67.1049 WAGES - OVERTIME	67	44,904.00	44,904.00	2,570.26	4,118.43		40,785.57	9.17
10.90.67.1121 ELECTRICITY	67	19,000.00	19,000.00	173.35	173.35		18,826.65	0.91
10.90.67.1122 WATER & HEATING FUEL	67	5,500.00	5,500.00	127.46	127.46	3,586.72	1,785.82	67.53
10.90.67.1130 TELEPHONE & ALARM	67	6,240.00	6,240.00	755.62	1,082.95	1,728.00	3,429.05	45.05
10.90.67.1140 SUPPLIES & MAINTENANCE	67	8,800.00	8,800.00	86.13	108.68		8,691.32	1.24
10.90.67.1470 VEHICLE FUEL & MAINTENACE	67	6,000.00	6,000.00	132.65	140.91		5,859.09	2.35
10.90.67.1760 PLANT OPERATIONS	67	58,700.00	58,700.00	2,678.99	6,998.34	38,293.56	13,408.10	77.16

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

Selecting on FUND from 10 to 10

ACCOUNT ACCOUNT DESCRIPTION	DEPT	ORIGINAL BUDGET	AMENDED BUDGET	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.90.67.1765 EQUIPMENT REPLACEMENT	67	40,000.00	40,000.00	302.46	322.36		39,677.64	0.81
10.90.67.1770 SLUDGE PROCESSING	67	137,900.00	137,900.00	19,443.52	19,443.52	118,456.48	0.00	100.00
10.90.67.1775 D.E.P. DISCHARGER PERMIT	67	1,800.00	1,800.00				1,800.00	
10.90.67.1776 NITROGEN CREDITS	67	80,000.00	80,000.00				80,000.00	
10.90.67.1780 SEWER MAINTENANCE	67	20,000.00	20,000.00				20,000.00	
10.90.67.1785 MANDATED TOXICITY TESTING	67	19,400.00	19,400.00	1,986.60	2,089.82	17,190.22	119.96	99.38
Totals for Department: 67 (WASTE WATER TREATMENT)		658,595.00	658,595.00	44,437.84	60,495.10	179,254.98	418,844.92	36.40
10.90.69.1010 WAGES - FULL TIME (3)	69	128,435.00	128,435.00	9,879.62	15,719.20		112,715.80	12.24
10.90.69.1019 WAGES - PART TIME	69	13,520.00	13,520.00	666.25	1,033.50		12,486.50	7.64
10.90.69.1060 COMPUTER SOFTWARE	69	4,500.00	4,500.00	551.48	3,446.48		1,053.52	76.59
10.90.69.1170 DEPARTMENTAL SUPPLIES	69	24,650.00	24,650.00	2,234.98	4,633.60	15,029.02	4,987.38	79.77
10.90.69.1800 PROFESSIONAL DEVELOPMENT	69	1,000.00	1,000.00				1,000.00	
10.90.69.1805 PROGRAMS	69	6,500.00	6,500.00	694.42	1,724.42		4,775.58	26.53
10.90.69.1807 LIBRARY COPIER LEASES	69	820.00	820.00	87.24	140.24	530.00	149.76	81.74
Totals for Department: 69 (LIBRARY)		179,425.00	179,425.00	14,113.99	26,697.44	15,559.02	137,168.54	23.55
10.90.71.1010 RECREATION DIRECTOR (P/T)	71	26,000.00	26,000.00				26,000.00	
10.90.71.1019 WAGES - SEASONAL	71	16,080.00	16,080.00	11,801.50	15,945.25		134.75	99.16
10.90.71.1121 ELECTRICITY, WATER & FUEL	71	17,500.00	17,500.00	1,749.09	1,749.09		15,750.91	9.99

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

Selecting on FUND from 10 to 10

ACCOUNT ACCOUNT DESCRIPTION	DEPT	ORIGINAL BUDGET	AMENDED BUDGET	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
10.90.71.1820 SANITATION FACILITIES	71	6,000.00	6,000.00	475.00	950.00	4,450.00	600.00	90.00
10.90.71.1840 STOCK FISH	71	3,000.00	3,000.00				3,000.00	
10.90.71.1861 RECREATIONAL PROGRAM & AC	71	3,500.00	3,500.00	160.00	160.00		3,340.00	4.57
10.90.71.1870 INDEPENDENCE DAY CELEBRATI	71	15,000.00	15,000.00		2,360.00		12,640.00	15.73
10.90.71.1905 SUMMER CONCERT SERIES	71	6,500.00	6,500.00	1,700.00	4,250.00		2,250.00	65.38
Totals for Department: 71 (PARK & RECREATION)		93,580.00	93,580.00	15,885.59	25,414.34	4,450.00	63,715.66	31.91
10.90.77.1041 WAGES - DRIVER	77	24,661.00	24,661.00	506.64	734.91		23,926.09	2.98
10.90.77.1470 GAS/MAINTENANCE	77	2,500.00	2,500.00	114.64	145.45		2,354.55	5.82
Totals for Department: 77 (MINI BUS OPERATIONS)		27,161.00	27,161.00	621.28	880.36		26,280.64	3.24
10.90.79.1010 SNR CENTER DIRECTOR P/T	79	30,000.00	30,000.00				30,000.00	
10.90.79.1120 HEATING OIL	79	3,100.00	3,100.00			2,842.47	257.53	91.69
10.90.79.1121 ELECTRICTY & WATER	79	4,500.00	4,500.00	393.16	393.16		4,106.84	8.74
10.90.79.1130 TELEPHONE	79	4,100.00	4,100.00	243.03	918.52		3,181.48	22.40
10.90.79.1220 SENIOR CENTER SUPPLIES	79	1,500.00	1,500.00	14.69	123.07		1,376.93	8.20
10.90.79.1681 SENIOR ACTIVITIES	79	3,000.00	3,000.00		35.43		2,964.57	1.18
10.90.79.1943 BUILDING MAINTENANCE	79	5,000.00	5,000.00	350.98	461.22	550.00	3,988.78	20.22
Totals for Department: 79 (SENIOR CITIZENS CENTER)		51,200.00	51,200.00	1,001.86	1,931.40	3,392.47	45,876.13	10.40
10.90.83.1170 CONTINGENCY EXPENSES	83	100,000.00	79,640.25				79,640.25	

Statement of Expenditures, Encumbrances & Appropriations

Town of Beacon Falls
For Period Ending 08/31/2021

Selecting on FUND from 10 to 10

ACCOUNT ACCOUNT DESCRIPTION	DEPT	ORIGINAL BUDGET	AMENDED BUDGET	MONTH-TO-DATE EXPENDITURES	YEAR-TO-DATE EXPENDITURES	OUTSTANDING ENCUMBRANCES	UNENCUMBERED BALANCE	PERCENT USED
Totals for Department: 83 (CONTINGENCY)		100,000.00	79,640.25				79,640.25	
10.90.85.1984 PRINCIPAL - 2014 (\$5.865M) BOND	85	325,000.00	325,000.00			325,000.00		100.00
10.90.85.1985 INTEREST - 2014 (\$5.865M) BOND	85	134,950.00	134,950.00			134,950.00		100.00
Totals for Department: 85 (DEBT SERVICE - INTEREST)		459,950.00	459,950.00			459,950.00		100.00
10.90.87.2009 PRINCIPAL - 2016 (\$4.35M) BOND	87	300,000.00	300,000.00		300,000.00			100.00
10.90.87.2013 INTEREST - 2016 (\$4.35M) BOND	87	66,450.00	66,450.00		35,475.00	30,975.00		100.00
10.90.87.2020 2020 BAND/BOND - INTEREST	87	39,890.00	39,890.00			39,890.00		100.00
10.90.87.2021 INTEREST - 2021 BOND ISSUE	87	70,000.00	70,000.00			70,000.00		100.00
Totals for Department: 87 (DEBT SERVICE - PRINCIPLE)		476,340.00	476,340.00		335,475.00	140,865.00		100.00
10.90.88.2001 REGIONAL SCHOOL DISTRICT #1	88	14,151,316.00	14,151,316.00	1,528,134.00	2,038,372.00		12,112,944.00	14.40
Totals for Department: 88 (Department - 88)		14,151,316.00	14,151,316.00	1,528,134.00	2,038,372.00		12,112,944.00	14.40
10.90.90.2500 TRANSFER TO NON-RECURRING (90	816,898.00	816,898.00		816,898.00			100.00
10.90.90.2503 TRANSFER TO DEBT SERVICE FU	90	300,000.00	300,000.00		300,000.00			100.00
10.90.90.2504 TRANSFER TO VEHICLE REPLAC	90	211,300.00	211,300.00		211,300.00			100.00
Totals for Department: 90 (TRANSFERS/SPECIAL PROJ.)		1,328,198.00	1,328,198.00		1,328,198.00			100.00
Report totals		23,435,164.00	23,477,552.16	2,026,662.83	4,874,122.75	1,038,286.00	17,565,143.41	25.18

Statement of Actual & Estimated Revenue

Town of Beacon Falls
 For Period Ending 08/31/2021
 Selecting on FUND from 10 to 10

ACCOUNT DESCRIPTION	ESTIMATED REVENUE	MONTH-TO-DATE REVENUE	YEAR-TO-DATE REVENUE	UNREALIZED REVENUE	ACTUAL YTD % REALIZED
SUPPLEMENTAL MOTOR VEHICLE TA 10.80.03.4132	200,000.00			200,000.00	
WATER PROJECT (2001) - CURRENT & 10.80.03.4133	35,000.00			35,000.00	
RIMMON HILL SEWER ASSESSMENTS 10.80.04.4130	85,000.00	400.00	7,136.40	77,863.60	8.40
TELECOMM. PROPERTY TAX 10.80.04.4140	9,641.00			9,641.00	
MISCELLANEOUS 10.80.04.4145	500.00			500.00	
INSURANCE MEMBER DISTRIBUTION 10.80.04.4150	10,000.00		15,630.00	5,630.00-	156.30
XEROX EQUIPMENT 10.80.04.4161	150.00	12.00	12.00	138.00	8.00
INSURANCE CLAIMS 10.80.05.4165	1,000.00			1,000.00	
INVESTMENTS/INTEREST EARNED 10.80.06.4300	15,000.00	786.51	1,403.77	13,596.23	9.36
PROPERTY TAXES-CURRENT 10.80.06.4301	17,030,830.00	1,240,946.75	9,588,515.09	7,442,314.91	56.30
PROPERTY TAXES - PRIOR 10.80.06.4325	250,000.00	30,811.33	79,008.14	170,991.86	31.60
TRANSFER FROM UNASSIGNED FUND 10.80.06.4400	1,143,704.00			1,143,704.00	
SALE OF TOWN PROPERTY	1,000.00			1,000.00	
Report Totals	23,435,164.00	1,437,640.11	9,901,642.54	13,533,521.46	42.25



TOWN OF BEACON FALLS

FY21

TRANSFERS FOR 9/13/21 BOS & 9/14/21 BOF MEETINGS

09/09/2021

<u>#</u>	<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Description</u>
1	10.90.83.1170 Contingency	10.90.33.1291 Town Planner	\$ 6,029.91	FY21 variance of actual costs (salary and travel) to budget. \$5640 in salary and \$389.91 in travel. The salary variance represents an additional 3 hours per week (43 instead of 40) of services received.
Total			\$ 6,029.91	



**NAUGATUCK VALLEY
COUNCIL of GOVERNMENTS**

49 Leavenworth Street-3rd Floor
Waterbury, CT 06702

Invoice

DATE	INVOICE #
6/30/2021	4136

Phone #	Fax #
203-757-0535	

BILL TO
Beacon Falls attn: Gerard Smith, 1st Selectman 10 Maple Avenue Beacon Falls CT 06403

ITEM	DESCRIPTION	CLASS	AMOUNT
Deferred Revenue	Fiscal Year 2020-21 Variance of Actual Costs over Invoiced	48030 - RM - Beacon Falls	5,640.00
4400-Local Revenue	Municipal Shared Planner Services Direct Travel Expenses - Keith Rosenfeld FY2021	48030 - RM - Beacon Falls	389.91

MAKE CHECK
PAYABLE TO: NVCOG

Total **\$6,029.91**

**Beacon Falls Additional Hours Adjustment
For Year Ending June 30, 2021**

JW#4136

Month	Hours	HR Rate	Direct Rate	Total Rate	Amount	Billed	Variance
Jul-20	30.33	33.63	9.75	43.38	1,316.00	1,316.00	-
Aug-20	30.33	33.63	9.75	43.38	1,316.00	1,316.00	-
Sep-20	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Oct-20	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Nov-20	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Dec-20	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Jan-21	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Feb-21	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Mar-21	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Apr-21	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
May-21	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Jun-21	43.33	33.63	9.75	43.38	1,880.00	1,316.00	564.00
Total	494.00	33.63	9.75	43.38	21,432.00	15,792.00	5,640.00

In September 2020, Beacon Falls Requested an additional 3 hours a week, but this adjustment was never reflected in the quarterly invoices.

Naugatuck Valley Council of Governments
Transaction Detail By Account
 July 2020 through June 2021

9:34 AM
 09/02/21
 Accrual Basis

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
7450 · Travel/Meetings									
Bill	07/31/2020	July ...	Keith Rosenfeld	Travel Beacon Falls	48000 - ...		2100 · Acco...	69.00	69.00
Bill	08/31/2020	Aug ...	Keith Rosenfeld	Travel Beacon Falls	48000 - ...		2100 · Acco...	78.20	147.20
Bill	09/30/2020	Trav...	Keith Rosenfeld	Travel Beacon Falls Sept 2020	48000 - ...		2100 · Acco...	116.15	263.35
Bill	04/29/2021	Trav...	Keith Rosenfeld	Travel Beacon Falls	48000 - ...		2100 · Acco...	44.80	308.15
Bill	05/28/2021	Expe...	Keith Rosenfeld	Travel Beacon Falls	48000 - ...		2100 · Acco...	48.16	356.31
Bill	06/30/2021	Trav...	Keith Rosenfeld	Beacon Falls Travel	48000 - ...		2100 · Acco...	33.60	389.91
Total 7450 · Travel/Meetings									389.91
TOTAL									389.91

REQUEST FOR REIMBURSEMENT

To: **Naugatuck Valley Council of Governments**

Reimbursement Period:


7/1/2020 thru 7/31/2020

From: Keith Rosenfeld

Mileage:				Contracts				
Date	From	To	Purpose	Beacon Falls	Oxford	Seymour	FTA/Highway	Indirect
07/02/20	Waterbury	Beacon Falls	Town Planner Duties	20				
07/06/20	Waterbury	Oxford	Town Planner Duties		32			
07/07/20	Waterbury	Beacon falls	Town Planner Duties	20				
07/08/20	Waterbury	Seymour	Town Planner Duties			26		
07/09/20	Waterbury	Seymour	Town Planner Duties			26		
07/13/20	Waterbury	Oxford	Town Planner Duties		32			
07/14/20	Waterbury	Seymour	Town Planner Duties			26		
07/15/20	Waterbury	Beacon Falls	Town Planner Duties	20				
07/16/20	Waterbury	Seymour	Town Planner Duties			26		
07/16/20	Waterbury	Beacon Falls	Town Planner Duties	20				
07/20/20	Waterbury	Oxford	Town Planner Duties		32			
07/21/20	Waterbury	Beacon Falls	Town Planner Duties	20				
07/21/20	Waterbury	Oxford	Town Planner Duties		32			
07/22/20	Waterbury	Seymour	Town Planner Duties			26		
07/27/20	Waterbury	Oxford	Town Planner Duties		32			
07/28/20	Waterbury	Beacon Falls	Town Planner Duties	20				
07/29/20	Waterbury	Seymour	Town Planner Duties			26		
07/30/20	Waterbury	Seymour	Town Planner Duties			26		
Cost per mi: \$ 0.580			Total Miles before 1/1/2020	0	0	0	0	0
Cost per mi: \$ 0.575			Total Miles on or after 1/1/2020	120	160	182	0	0
Mileage Cost				69.00	\$ 92.00	\$ 104.65	\$ 0.00	\$ 0.00

Other Expenses (Receipts Attached):				Contracts				
Date	Item	Purpose	Beacon Falls	Oxford	Seymour	FTA/Highway	Indirect	
Total Other				\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Reimbursement Request	\$ 265.65	\$ 69.00	\$ 92.00	\$ 104.65	\$ 0.00	\$ 0.00
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Approved By: 
 Executive Director

Electronically Signed by Keith Rosenfeld
 Signature

Form updated: 7/1/2013

Received on: 8/6/2020 Date: 7/31/2020
 Date Entered in AP: 7/31/2020 By: [Signature]
 Approved for Payment on: 8/10/2020 By: [Signature]
 \$ Amount: 69 - Account: 7450 Travel Class: 48030 BF
92 - 7450 Travel 48020 Oxford
104.65 7450 Travel 48020 Sydn

REQUEST FOR REIMBURSEMENT

To: Naugatuck Valley
Council of Governments

Reimbursement Period:


8/1/2020 thru 8/31/2020

From: Keith Rosenfeld

Mileage:				Contracts					
Date	From	To	Purpose	Beacon Falls	Oxford	Seymour	FTA/Highway	Indirect	Local
08/03/20	Waterbury	Beacon Falls	Town Planner Duties	32					
08/04/20	Waterbury	Oxford	Town Planner Duties			20			
08/06/20	Waterbury	Beacon falls	Town Planner Duties		26				
08/10/20	Waterbury	Seymour	Town Planner Duties	32					
08/11/20	Waterbury	Seymour	Town Planner Duties			20			
08/12/20	Waterbury	Oxford	Town Planner Duties			26			
08/13/20	Waterbury	Seymour	Town Planner Duties		26				
08/17/20	Waterbury	Beacon Falls	Town Planner Duties	32					
08/18/20	Waterbury	Seymour	Town Planner Duties			20			
08/19/20	Waterbury	Beacon Falls	Town Planner Duties			26			
08/20/20	Waterbury	Seymour	Town Planner Duties			26			
08/24/20	Waterbury	Beacon Falls	Town Planner Duties	20					
08/25/20	Waterbury	Beacon falls	Town Planner Duties	20					
08/26/20	Waterbury	Seymour	Town Planner Duties			26			
08/27/20	Waterbury	Seymour	Town Planner Duties			26			
Cost per mi:	\$ 0.580	Total Miles before 1/1/2020		0	0	0	0	0	0
Cost per mi:	\$ 0.575	Total Miles on or after 1/1/2020		136	52	190	0	0	0
Mileage Cost				78.20	\$ 29.90	\$ 109.25	\$ 0.00	\$ 0.00	\$ 0.00

Other Expenses (Receipts Attached):				Contracts					
Date	Item	Purpose		Beacon Falls	Oxford	Seymour	FTA/Highway	Indirect	Local
Total Other				\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Reimbursement Request	\$ 217.35	\$ 78.20	\$ 29.90	\$ 109.25	\$ 0.00	\$ 0.00	\$ 0.00
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Approved By: 
Executive Director

Electronically Signed by Keith Rosenfeld
Signature

Form updated: 7/1/2013

Received on: 9/28/2020 8/31/2020 Date
 Date of Invoice: 8/31/2020 By: B
 Approved on: _____ By: _____
 \$ Amt: 78.20 29.90 109.25 74.50 74.50 74.50 48030 48010 46020
 Class: Beacon Falls Oxford Seymour

Handwritten notes:
 217.35
 78.20
 29.90
 109.25

REQUEST FOR REIMBURSEMENT

To: Naugatuck Valley
Council of Governments

Reimbursement Period:

9/1/2020 thru 9/30/2020

From: Keith Rosenfeld


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Mileage:				Contracts				Local	Class
Date	From	To	Purpose	Beacon Falls	Oxford	Seymour	Indirect		
09/01/20	Waterbury	Beacon Falls	Town Planner Duties	20					48010
09/02/20	Waterbury	Seymour	Town Planner Duties			20			48010
09/03/20	Waterbury	Seymour	Town Planner Duties			26			48030
09/08/20	Waterbury	Beacon Falls	Town Planner Duties	32					48010
09/09/20	Waterbury	Seymour	Town Planner Duties			20			48030
09/10/20	Waterbury	Seymour	Town Planner Duties			26			48020
09/14/20	Waterbury	Beacon Falls	Town Planner Duties	26					48030
09/15/20	Waterbury	Beacon Falls	Town Planner Duties	32					48020
09/16/20	Waterbury	Seymour	Town Planner Duties			20			48010
09/17/20	Waterbury	Seymour	Town Planner Duties			26			48020
09/21/20	Waterbury	Beacon Falls	Town Planner Duties	26					48020
09/22/20	Waterbury	Beacon Falls	Town Planner Duties	20					48020
09/23/20	Waterbury	Seymour	Town Planner Duties			20			48020
09/24/20	Waterbury	Seymour	Town Planner Duties			26			
09/28/20	Waterbury	Beacon Falls	Town Planner Duties	26					
09/29/20	Waterbury	Beacon Falls	Town Planner Duties	20					
09/30/20	Waterbury	Seymour	Town Planner Duties			26			
Cost per mi: \$ 0.580			Total Miles before 1/1/2020	0	0	0	0	0	0
Cost per mi: \$ 0.575			Total Miles on or after 1/1/2020	202	0	210	0	0	0
Mileage Cost				116.15	\$ 0.00	\$ 120.75	\$ 0.00	\$ 0.00	\$ 0.00

Other Expenses (Receipts Attached):				Contracts				Local	Class
Date	Item	Purpose	Beacon Falls	Oxford	Seymour	Indirect			
Total Other				\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	

Reimbursement Request **\$ 236.90** \$ 116.15 \$ 0.00 \$ 120.75 \$ 0.00 \$ 0.00

Approved By: 
Executive Director

Received on: 9/30/2020 Electronically Signed by Keith Rosenfeld
Date Entered in AP: 9/30/2020 By:  Signature
Approved for Payment on: 8/31/2020 Date
\$ Amount: 116.15 Account: 7450 Travel Class: 48030 Date
120.75 7450 Travel 48020

Form updated: 7/1/2013

REQUEST FOR REIMBURSEMENT

To: Naugatuck Valley
Council of Governments

Reimbursement Period:


4/1/2021 thru 4/30/2021


From: Keith Rosenfeld

Mileage:				Contracts				
Date	From	To	Purpose	Transp PL CNV	Seymour	Southbury	Beacon Falls	Indirect
04/01/21	Waterbury	Seymour	Town Planner		26			
04/05/21	Waterbury	Beacon Falls	Town Planner				20	
04/06/21	Waterbury	Southbury	Town Planner			26		
04/07/21	Waterbury	Seymour	Town Planner		26			
04/08/21	Waterbury	Seymour	Town Planner		26			
04/12/21	Waterbury	Beacon falls	Town Planner				20	
04/13/21	Waterbury	Southbury	Town Planner			26		
04/14/21	Waterbury	Seymour	Town Planner		26			
04/15/21	Waterbury	Seymour	Town Planner		26			
04/19/2021	Waterbury	Beacon falls	Town Planner				20	
04/20/21	Waterbury	Southbury	Town Planner			26		
04/21/21	Waterbury	Seymour	Town Planner		26			
04/22/21	Waterbury	Seymour	Town Planner		26			
04/26/21	Waterbury	Beacon falls	Town Planner				20	
04/27/21	Waterbury	Southbury	Town Planner			26		
04/28/21	Waterbury	Seymour	Town Planner		26			
04/29/21	Waterbury	Seymour	Town Planner		26			
Cost per mi: \$ 0.575			Total Miles before 1/1/2021	0	0	0	0	0
Cost per mi: \$ 0.560			Total Miles on or after 1/1/2021	0	234	104	80	0
Mileage Cost				0.00	\$ 131.04	\$ 58.24	\$ 44.80	\$ 0.00

Other Expenses (Receipts Attached):				Contracts				
Date	Item	Purpose	Transp PL CNV	Seymour	Southbury	Beacon Falls	Indirect	
Total Other				\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Reimbursement Request	\$ 234.08	\$ 0.00	\$ 131.04	\$ 58.24	\$ 44.80	\$ 0.00
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Approved By: 
Executive Director


Signature
5/1/21
Date

Form updated: 7/1/2013

Received on: 5/7/21
 Date: 4/29/21 By: B
 Approved on: 5/13/21 By: RP
 \$ Amt: 131.04 7450 Travel 48020 Seymour
 58.24 7450 " 48040 Southbury
 44.80 7450 " 44030 Beacon Falls

REQUEST FOR REIMBURSEMENT

To: Naugatuck Valley
Council of Governments

Reimbursement Period:

5/1/2021 thru 5/31/2021

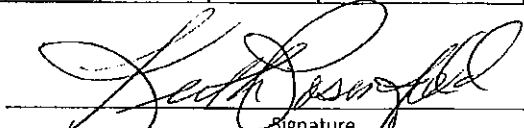
From: Keith Rosenfeld

Mileage:				Contracts				
Date	From	To	Purpose	Transp PL CNV	Southbury	RSG/SGIA/OPM	Seymour	Beacon Falls
05/03/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv					20
05/04/21	Waterbury	Southbury	Planning - Municipal Shared Serv		26			
05/05/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/06/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/10/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv					20
05/11/21	Waterbury	Southbury	Planning - Municipal Shared Serv		26			
05/12/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/13/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/17/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv					20
05/19/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/20/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/21/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/24/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv					26
05/25/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/26/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
05/27/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
Cost per mi: \$ 0.575				Total Miles before 1/1/2021	0	0	0	0
Cost per mi: \$ 0.560				Total Miles on or after 1/1/2021	0	52	0	260
Mileage Cost				0.00	\$ 29.12	\$ 0.00	\$ 145.60	\$ 48.16

Other Expenses (Receipts Attached):				Contracts				
Date	Item	Purpose	Transp PL CNV	Southbury	RSG/SGIA/OPM	Seymour	Beacon Falls	
Total Other				\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Reimbursement Request	\$ 222.88	\$ 0.00	\$ 29.12	\$ 0.00	\$ 145.60	\$ 48.16
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Approved By: 
Executive Director


Signature

Form updated: 7/1/2013

Received on: 5/28/21
Date Entered in AP: 5/28/21 By: B Date: 5/28/21
Approved for Payment on: By:
\$ Amount: 29.12 Account: 7450 Travel Class: 48040 Seymour
145.60 7450 Travel 48020 Seymour
48.16 7450 Travel 48030 Beacon Falls
222.88

REQUEST FOR REIMBURSEMENT

To: **Naugatuck Valley
Council of Governments**

Reimbursement Period:

6/1/2021 thru 6/30/2021

From: Keith Rosenfeld

Mileage:				Contracts				
Date	From	To	Purpose	Beacon Falls	Southbury	RSG/SGIA/OPM	Seymour	
06/03/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
06/09/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
06/10/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
06/17/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
06/21/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv	20				
06/23/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv	20				
06/24/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
06/28/21	Waterbury	Beacon Falls	Planning - Municipal Shared Serv	20				
06/29/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
06/30/21	Waterbury	Seymour	Planning - Municipal Shared Serv				26	
Cost per mi: \$ 0.575			Total Miles before 1/1/2021	0	0	0	0	0
Cost per mi: \$ 0.560			Total Miles on or after 1/1/2021	60	0	0	182	0
Mileage Cost				33.60	\$ 0.00	\$ 0.00	\$ 101.92	\$ 0.00

Other Expenses (Receipts Attached):				Contracts			
Date	Item	Purpose		Beacon Falls	Southbury	RSG/SGIA/OP M	Seymour
Total Other				\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Reimbursement Request	\$ 135.52	\$ 33.60	\$ 0.00	\$ 0.00	\$ 101.92	\$ 0.00
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Approved By: [Signature]
Executive Director

Keith Rosenfeld - signed electronically
Signature

Form updated: 7/1/2013

Received on: 7/9/21 Date: 9-Jul-21
 Date Entered in AP: 7/6/21 By: [Signature]
 Approved for Payment on: 7/12/21 By: [Signature]
 \$ Amount: 33.60 Account: 7450 RSG Class: 48030 BF
101.92 7450 RSG 48020 Seymour

Trish Bauer

From: Michael Szpryngel
Sent: Thursday, September 02, 2021 3:38 AM
To: Trish Bauer
Cc: John DiCarlo
Subject: Regional Shared Planner_Beacon Falls_Quarterly Adjustmnet_FY 2021.pdf
Attachments: Regional Shared Planner_Beacon Falls_Quarterly Adjustmnet_FY 2021.pdf

Trish,

Can you please create an invoice for the "Variance" amount reflected at the bottom of the attached file. Send it to Beacon Falls, date it June 30, 2021.

When we increased their Hours in September, due to Oxford's departure from the program, we never increased their quarterly invoice.

Thanks,

Michael P. Szpryngel
Finance Director



49 Leavenworth Street, 3rd Floor, Waterbury CT, 06702

t: 203.757.0535 | d: 203.489.0365 | e: mszpryngel@nvcogct.gov | w: www.nvcogct.gov

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Help stem the spread of COVID-19 by donating your data anonymously.

It's easy to check in daily about how you feel and see how other people are doing near you.

For every new sign-up, HowWeFeel will donate a meal to people in need.



<https://howwefeel.org/>

TOWN OF BEACON FALLS

FINANCIAL POLICY MANUAL



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As revised ~~June 14~~ ~~January 7, 2021~~, ~~July 13, 2021~~, ~~September 14, 2021~~

**TOWN OF BEACON FALLS
FINANCIAL POLICY MANUAL**

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

The expenditure budget for each Town department is to be prepared by department heads (with input from the members of the department) and submitted to the First Selectman and the Board of Finance. After approval by the Board of Selectmen the Selectmen present their budget requests to the Board of Finance.

The Town may annually appropriate a contingency fund to provide for unanticipated expenditures. The amount of the contingency fund will not exceed three (3%) percent of the total town expenditures for the fiscal year (not including the Region 16 (school) budget, which is embedded within the total).

Multi-year financial plan – the Town will have a financial planning process that assesses long-term financial implications of current and proposed policies, programs and assumptions that develop appropriate strategies to achieve its goals and anticipate future needs. Revenue and expenditure forecasting provides the following:

- An understanding of available funding;
- Evaluation of financial risk;
- Assesses the likelihood that services can be sustained;
- Identifies future commitments and resource demands;
- Identifies the key variables that may change in the level of revenue.

Currently, this is done informally while constructing the annual operating budget and it involves looking at prior years for patterns and projects any long-term operating demands. The Town will begin preparing to develop a printed multi-year operating financial plan in the coming years. By FY 2025, the Town plans to have a multi-year operating budget established for the General Fund.

By FY 2024, the Town plans to create annual budgets for the other special funds listed in the Fund Balance chapter.

B. Annual Capital Budget

Capital budget requests will be prepared as part of the annual budget process. Each department may submit a list of proposed capital projects to the First Selectman. The projects recommended by the First Selectman require the review and approval of the Board of Finance.

The annual capital budget will be part of a larger five-year Capital Improvement Plan, which will include the projected life of existing assets and proposed capital expenditures by department and project. The budget should include an evaluation of the current condition of capital assets that is updated annually. The Finance Department will create a condition checklist form for department heads to use as a part of the next manual revision. At a minimum, each Department must plan five years in advance and submit this updated five-year CIP as support to their annual capital requests each year.

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

member, the Chair should sign as the “Approver” whenever possible. If impossible, the Finance Department or First Selectman will act as the “Approver”.

All POs will be submitted with any required attachments as appropriate. A current (within one year) signed W-9 must be submitted or previously on file as well as a current (within one year) signed Certification of Insurance (COI) if a service is being supplied on-site. Please see the Risk Management section for more information on suggested insurance limits by industry. Cost research or a quotation must accompany the PO as well. If a license or a performance/payment bond is required for the service, a copy of that should also be supplied.

Any expenditure, regardless of value, that is projected to cause a line item to exceed its budgeted amount must be submitted by the department head in writing (memorandum or e-mail) to the First Selectman for review and approval/denial. A department’s spending per line item may not exceed the total budgeted expenditures without first obtaining the approval of the Board of Selectmen and the Board of Finance. It is the responsibility of the First Selectman to obtain permission from the Board of Finance and deliver that approval to the Finance Department.

Any budget expense lines which are anticipated to go over budget by \$20,000 or more must be approved at a Town Meeting prior to committing the Town to the expenditure.

Beacon Falls is a member of the following cooperatives and consortiums: Capital Region Purchasing Council (CRPC), Sourcewell, and Houston Galveston. These cooperatives/consortiums list of contracts should be checked first to determine if the required product/service is offered. This is because such goods or services have already been competitively procured and the Town may purchase underneath them without additional quotations or bids. These cooperative/consortium contracts lists can be accessed online. The State contracts list should be referenced as well for the required product/service. State contracts can be accessed online through the State “BizNet” Department of Administrative Services (DAS) site, [now known as CT Source](#). The Finance Department will upload and maintain the links to all of these resources in the Employee Intranet within the Town website.

In some instances, the Town may be able to “piggyback” off another Connecticut town’s current (competitively bid) contract. This method should be utilized if no State contract or cooperative/consortium contract currently exists for the specified good or service, there are unforeseen delays and/or there is an emergent need. Written permission must be obtained from the appropriate contact at the town the Beacon Falls department wishes to piggyback.

If the Town utilizes a cooperative/consortium/state contract or pursues piggybacking, a Statement of Work (SOW) is highly encouraged. The Finance Manager will work with the procuring department to draft said SOW. SOWs cannot veer from the original contract unless negotiate with the awarded vendor.

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

Local Preference

In Connecticut, the law provides an in-state preference for local goods and services, but only when all other factors are equal.

For all bids and quotes submitted for purchases exceeding \$20,000 in Beacon Falls, any qualified local vendor who has submitted a bid or quote not more than 5% higher than the lowest qualified bid or quote will/should be awarded the contract or purchase order, so long as such local vendor agrees to provide the goods or services in accordance with the Town's requirements.

This section shall not apply in those instances where the good or service can be procured through a consortium or State bid and/or when there is a regional/local partnership with other municipalities.

Indebtedness

The Finance Department will examine the Tax Collector's Suspense Listing and the Police Department's Private Duty Accounts Receivable (regardless of the total amount of the product/service) before awarding work to any contractor to determine if they are indebted to the Town. If indebted to the Town, said debts must be satisfied before awarding the work. If they cannot be satisfied, the Town has the right to select another contractor.

*See the Capital Asset section regarding procurement of capital assets.

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

V. ETHICS

Please refer to the Ordinance Creating a Board and Code of Ethics (effective January 6, 2006), which outlines prohibited activities such as town officials not accepting gifts over \$50.00 and town officials and their immediate family being prevented from entering into a contract with the Town at or above \$100. A requirement for a written disclosure of interest is detailed. Please see the ordinance attached hereto as Addendum B for additional details. [Please see the Chapter IV Procurement for other ethics guidelines when communicating with vendors.](#)

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

VIII. CASH MANAGEMENT

Cash management is the practice of safeguarding cash and maximizing the income earned on liquid assets while maintaining low risk.

All incoming payments will be deposited weekly at a minimum. The Town uses a remote deposit scanner service through its bank and highly encourages at least two deposits per week.

All disbursement checks will be signed by the Town Treasurer and a majority of the Board of Selectmen as required by Connecticut General Statute 7-81 and 7-83. Therefore, at least three signatures are required on each disbursement check, two of which must be live signatures.

ACH

Wherever possible, the Town shall use the Automated Clearing House (ACH) method of payment; especially for regular monthly bills such as utilities. An ACH coordinates electronic payments/money transfers. An ACH may be initiated from the Town's bank or the specific vendor's payment portal. The Finance Clerk will initiate ACHs disbursements on the applicable department's behalf (as required) to pay bills and will generate a Batch for the Treasurer and a majority of the Board of Selectmen to review and approve. This batch will be scheduled at least three days in the future to give the Treasurer and the majority of the BOS the opportunity to review/approve. If there are any issues with any proposed ACHs, the Treasurer and/or the majority of the BOS shall notify the Finance Department immediately so that they can be cancelled. The current financial accounting software names this report the "Prepaid Voucher Journal". All signers will sign at the bottom of this batch document to signify their approval of the batch, rather than each ACH individually.

All Town bank accounts will be reconciled by the Finance Clerk and reviewed, signed, and dated by the Finance Manager. Any differences or unusual reconciling items will be brought to the attention of the First Selectman and the Board of Finance.

The Town Treasurer will invest all available funds of the Town based on three criteria, in order of importance – safety, liquidity and yield. The Town Treasurer will maintain a written Investment Policy approved by the Board of Finance. The Investment Policy will identify appropriate types of investment vehicles and address diversification, liquidity, maturity, and risk of default and investment return. The Treasurer must carefully evaluate the creditworthiness of depositories and credit insurers.

At a minimum, an annual review of banking services will be undertaken by the Treasurer to ensure that services are provided at reasonable costs. Quarterly meetings with the Town's bank(s) is encouraged.

Treasurer's reports will be presented to the Board of Finance for their review.

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

Library	\$50.00
Tax Collection/Assessor Department	\$400.00 (\$200 each drawer)
Public Works Department (Transfer Station); seasonally April-October	\$100.00
<u>Senior Center</u>	<u>\$300.00</u>

Establishing Cash Drawer Funds:

Departments wishing to establish a new cash drawer fund shall contact the Finance Manager.

Closing/Removing a Cash Drawer:

If it is determined that an existing cash drawer fund is no longer needed, the Town Petty Cash Custodian must close the fund. The remaining cash and all receipts (and any other supporting documentation) should be taken to the Finance Department for deposit along with the appropriate account number.

Cash Drawer Procedures:

1. Department Cash Drawer Custodians of cash drawers shall issue a receipt to the customer for all transactions.
2. The Department Cash Drawer Custodian shall complete the Cash Drawer Reconciliation Form (Addendum E) for a period of one month and attach copies of all receipts issued and submit to the Finance Department.
3. On a weekly basis (at a minimum), the Cash Drawer custodian counts the currency and coins in the petty cash fund, sums the receipts in the drawer. Daily counting is HIGHLY encouraged. Best practices are to count the cash and coin at the beginning of the workday and then once again at the close of the workday. The combined dollar value of the currency, coins and the receipts must equal the cash drawer total assigned to the custodian. The custodian then completes a Cash Drawer Reconciliation Form (Addendum E) and a check request to reimburse the petty cash fund for the amount of the outstanding receipts. Exhibit B is attached to this policy in PDF format for reference, however, the Excel version must be utilized in practice. A formal reconciliation form is not required daily, however, if a discrepancy is found from one day to another, it must be reported as outlined in Item 5 below.
4. If a discrepancy exists between the "Total Cash on Hand" and the "Valid Cash Balance", then the Department Cash Drawer Custodian needs to inform his/her supervisor (if available) who then contacts the Finance Department. If no supervisor, the Department Cash Drawer Custodian contacts the Finance Department directly.

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

- (g) **Police Department Administrative Assistant:** Purchases are limited to a maximum of \$1,000 per statement
- (h) **Library Director:** Purchases are limited to a maximum of \$1,000 per statement
- (i) **Program Librarian:** Purchases are limited to a maximum of \$1,000 per statement
- (j) **Assistant Librarian:** Purchases are limited to a maximum of \$500 per statement
- (k) **Parks and Recreation Director:** Purchases are limited to a maximum of \$1,000 per statement
- (l) **Park Ranger:** Purchases are limited to a maximum of \$500 per statement

Total Town credit/procurement card limit (sum of A through L) = \$24,000

The Finance Clerk has the responsibility to review, reconcile and submit the monthly account statements with the appropriate receipts and signatures for processing and payment. The Finance Manager reviews the Finance Clerk's work and authorizes the payment of the statement via Automated Clearing House (ACH). JP Morgan makes an automatic withdrawal from our account, so we will have to see how this works.

Employees must adhere to all policies outlined herein, any failure to comply may result in the employee's suspension from the credit/procurement card program and/or disciplinary actions that may include termination of employment. The credit/procurement card issued to the employee is the property of the Town of Beacon Falls, and the town may cancel an employee's credit/procurement card at any time and without notice. Periodic audits may be performed to ensure the employee follows the policies and procedures.

A new participant eligible to participate in the credit/procurement card program must obtain the appropriate authorizations and provide his/her information to the Finance Manager. Once authorized by the First Selectman, the Finance Manager shall submit the application to the bank and the account shall be established. Prior to the issuance of a credit/procurement card an employee must sign the Credit/procurement card Agreement.

Purchasing Guidelines & Limits

Overview

The Town of Beacon Falls allows only General Fund related purchases to be made using the credit/procurement card. Special/restricted funds related purchases are prohibited. All purchases must be made in compliance with town purchasing policies, the guidelines set forth in this policy, and State Law. Any violation will result in disciplinary action that may include termination of employment. Only the authorized employee may use the credit/procurement card and no authority is permitted or conferred to the employee for the delegation of the credit/procurement card use. Each employee may be designated a credit limit for monthly purchases, daily purchase credit limit, single purchase credit limit or other use restriction at the discretion of the First Selectman. Intentional circumvention

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

XII. CAPITAL ASSETS

The Town's assets are primarily in the form of infrastructure, such as land, roads and bridges, and buildings and [machinery/equipment](#). Sound infrastructure is an important aspect of the quality of life, economic development, and the credit quality of the Town. Committing to and implementing a capital improvement program protects its capital assets and minimizes future maintenance and replacement costs.

Capital assets are defined as those with a useful life greater than two years, a cost of more than \$5,000, and that are not purchased on an annual basis.

There are typically five types of capital assets (detailed below):

Machinery & Equipment (M&E)

Moveable Equipment is not permanently affixed to or part of a building. Some moveable equipment consists of more than one component (e.g., a computer, keyboard, mouse, and monitor). The assembled components may be considered one item and be recorded as a single capital asset. Fixed Equipment is permanently affixed to a building but is separate from the building itself. Examples of fixed equipment are light fixtures, wall to wall carpeting, water fountains, fire control apparatus, fume hoods, auditorium and fixed classroom seats, and built-in display cabinets. [The M&E category also includes vehicles and apparatus.](#)

Buildings

Roofed structures used for the permanent or temporary shelter of persons, animals, plants, or equipment.

Building Improvements

Improvements made to existing buildings. Any renovation or alteration to an existing building that adds useful space to the structure or extends the facility's useful life will be considered a capital asset. Conversely, improvements that do not add useful space to the structure or extend the facility's useful life will be considered maintenance and repair.

Land

Solid part of the earth's surface whether improved or unimproved.

Infrastructure

[Generally included in this category are roads \(paved/gravel/dirt\), bridges, guiderails, walking paths, parking lots, fencing, piping, monuments, lights, courts, and poles.](#)

Beacon Falls capital assets typically consist of Non-Recurring funded projects and Bond funded projects. Non-recurring projects are items which are unusual and periodic – for example, a major repair, or replacement of an existing asset that has reached its end of life. Bonded Projects are major improvements which the Town has elected to finance through the issuance of long-term debt, defined as debt which has a maturity date of more

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

than one year. The Town may, at its option, issue short term debt to temporarily finance Bonded Projects provided its intention is to issue long term bonds in the future. Such financing must conform to applicable state statutes.

Spending on capital projects is to be monitored by the department purchasing the items and the Finance Department. Any potential overspending must be brought to the attention of the Board of Selectmen and Board of Finance for appropriate action.

Upon completion of any capital project financed by long term debt, remaining appropriated funds in that project will be used to make additional principal bond payments. If approved by a Town Meeting, remaining project funds may be repurposed to other capital projects.

The Town's Finance Manager will maintain a listing of all capital assets acquired through either purchase or donation and those capital assets disposed of in any given year. Capital assets will be recorded at the historical cost or fair market value in the case of donations and also include an *expected end of life date* and *current cost to replace (for those assets within 5 years of estimated end of life)*, both of which should be reviewed by the Finance Manager for accuracy and completeness. The Department heads are responsible for providing the Finance Department with a Capital Asset Addition Form (Addendum G) and all receipts associated with the purchase, which must include a unique identifier for the asset, such as a Vehicle Identification Number or serial number. This form must be submitted within one week of the disposal. The Finance Manager is responsible for ensuring all necessary updates are made to the appropriate insurance vendors and for the submission and maintenance of all associated warranties provided by the manufacturer and/or 3rd party vendor.

Department Heads are responsible for informing the Finance Manager of any capital asset disposals and provide the Finance Department with a Capital Asset Disposal Form (Addendum H). A disposal represents the physical removal of an asset whether it be a sale, trade-in, theft, etc. This form must be submitted within one week of the disposal.

Department Heads are responsible for maintaining a maintenance log on all applicable capital assets. This applies to all types of assets

The listing of capital assets will be reviewed annually by each department head.

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

XIII. DEBT MANAGEMENT

Policy Purpose

The purpose of the Town's Debt Management Policy is to establish the conceptual framework, parameters and guidance in making decisions on capital spending and the issuance and management of debt that funds said capital projects. This policy recognizes infrastructure and other capital needs of the Town as well as the taxpayer's ability to pay while taking into account existing legal, economic, financial and debt market considerations.

Policy Objective

Town debt will be issued for the purpose of funding capital projects as authorized and in compliance with State statutes, Town ordinances, and this Financial Policy Manual. The Town plans long and short-term issuances as-necessary to finance its capital program based on cash flow needs, sources of revenue, capital construction periods, available financing instruments, and market conditions. The Town's Debt Management Plan (separate publication) is structured to layer debt issues for the ensuing 10 – 30 years based on approved projects and anticipated needs.

This policy establishes the standards regarding the timing and purpose for which debt may be issued, types/amounts of permissible debt, method of sale that may be used, and structural features that may be incorporated in the Town's Debt Management Plan. The standards constitute realistic goals that the Town can expect to meet, and will guide but not bind, debt management decisions. Advantages of a debt policy are as follows:

- Enhance the quality of decisions by imposing order and discipline and promoting consistency and continuity in decision making
- Rationalize the decision-making process
- Identify objectives for staff to implement
- Demonstrate a commitment to long-term financial planning

Policy

1. **Borrowing authority:** the Town shall have the power to incur indebtedness by resolution of the Board of Selectmen (and/or the Water Pollution Control Authority if a water/sewer project) and adopted at a Town Meeting vote.
2. **Types of permissible debt:** whenever possible, the Town will first attempt to fund capital projects with state and federal revenues or other grant revenues. The Town will attempt to use dedicated revenues from its various special revenue funds, Non-Recurring Capital fund, and/or unassigned (undesignated) fund balance to fund projects. If these are insufficient or impractical, the Town will use bond financing. General obligation bonds will be issued to finance traditional public improvements and purchases. Revenue or limited obligation bonds may be used within statutory parameters to finance those special projects or programs which directly support the Town's long-term economic development, housing interests or those which service a limited

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

constituency and are clearly self-supporting. An example of this type of debt is Tax Increment Financing (TIF). The Town may use short-term financing in the form of Bond Anticipation Notes (BANs). BANs may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking into high, long-term interest rates during periods of market turmoil or to finance projects whose final cost is uncertain or is expected to be mitigated by grants and/or investment earnings. BANs are not to be used to defer the operating budget impact of bonded debt service or to speculate on market rates. BANs will be retired either through cash reserves or through the issuance of long-term bonds in accordance with the Town's Debt Management Plan and as market conditions permit. Long-term capital leases or lease-purchase obligations may be used for vehicles, major equipment, copiers, computers, and other capital items when it is cost justifiable to do so.

3. **Purpose of debt:** the Town will continue to confine long-term borrowing to capital improvements or projects that cannot be financed with current revenues. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate, the beneficiaries of a project or service will pay for it. For example, if a project is a general function of the government that benefits the entire community, such as the town hall or library, the project will be paid for with general tax revenues or finances with general obligation bonds. Projects benefiting specific users, such as water and sewer facilities, will be issued as general obligation bonds by the Town, using its full faith and credit pledge. The revenues will be derived from user fees or charges (if they exist) or targeted taxes and/or assessments will be used to offset the general obligation debt service.
4. **Refunding debt:** the Town will continually monitor its outstanding debt with its financial advisor in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized. The target threshold for net present value savings should be a minimum of 2%.
5. **Interest rates:** the Town will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the Town should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement. The Town will plan and schedule bond sales to obtain a true interest cost at or below the bond yield averages for comparable debt.
6. **Credit rating:** the Town shall strive (if at all possible) to maintain a AA Standard & Poor's rating or a Aa2 Moody's rating. Therefore, the Town will do everything in its power to monitor the assessment categories for said ratings closely (management practices, economy and demographics, financial performance, debt management, and long-term liabilities).
7. **Planning and structuring bond sales:** balanced consideration should be given to each of the following objectives:

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

- a. Provide cash in advance to meet project expenses;
- b. Retire debt in the shortest period of time which is fiscally prudent;
- c. Finance projects for a period commensurate with the useful life of the asset;
- d. Schedule new debt to coincide with the retirement of past debt to lessen the impact upon the mill rate;
- e. Minimize the impact of debt service principal and interest payments on annual cash flow; and
- f. Whenever possible, projects with an estimated cost of less than \$250,000 shall not be financed with long-term debt.

8. Federal regulations: the Town will

- a. Adhere to the requirements of Rule 15c2-12(b)(5), promulgated by the Securities and Exchange Commission when issuing bonds and will provide to any nationally recognized municipal securities repository, or "NRMSIR", annual financial information and operating data and timely notices of material events with respect to the bonds;
- b. Comply and keep current with all Federal regulations for tax-exempt bonds; and
- c. Comply with arbitrage regulations of the Internal Revenue Code of 1986 – Section 148.

9. Debt structure:

- a. **Term:** all capital improvements financed through the issuance of debt will be for a period not to exceed the useful life of the improvements, but in no event shall exceed 20 years (30 years for sewer projects) in accordance with Connecticut General Statutes.
- b. **Bank qualification:** whenever possible, the Town will issue \$10 million or less in tax-exempt per calendar year to receive the "Bank Qualified" status on the issue to minimize interest rates paid for bonded projects.
- c. **Small Issuer exemption:** whenever feasible, to qualify under the IRS arbitrage rebate exemption provision as a "Small Issuer", the Town will not issue more than \$15 million in debt in any calendar year of which not more than \$5 million of the issue may be for non-school construction expenditures.
- d. **Call provision:** the Town seeks to minimize the cost from optional redemption call provisions, consistent with its desire to obtain the lowest possible interest rates on its bonds.
- e. **Threshold:** Debt service for bonds and notes paid each year shall not exceed 10% of the General Fund budget of the Town (including the Region 16 portion). Connecticut General Statute 7-374(b) limits the amount of indebtedness the Town may have outstanding to seven times the total annual tax collections including interest and lien fees plus the reimbursement for revenue loss on tax relief programs with additional limitations depending on the purpose. The Town shall not exceed 50% of its statutory debt limitation.

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

- 10. Method of sale:** debt obligations are issued through competitive sale through the Town's financial advisor. Private and/or negotiated sales are not permitted. Capital leases and/or lease-purchase obligations the Town will also seek to solicit competitive pricing whenever practical.
- 11. Debt affordability:** the First Selectman, Finance Manager and Town's financial advisor will analyze the Town's debt position and the various indicators of municipal credit relative to credit industry standards and the Town's own financial ability. They will examine the following statistical measures to determine debt capacity and compare these ratios to other towns, rating agency standards, and the Town's historical ratios to determine debt affordability. The Debt Management Plan is the primary resource for this evaluation and will be updated as-needed. In order to determine the Town's relative debt position, the Town will primarily use the ratio of annual debt service to the total general fund budget (including Region 16).
- 12. Debt Service Fund:** any balance of budgeted annual debt service appropriation not expended for actual bonded debt service, debt issuance, or debt administration costs, shall remain in the Debt Service Fund at the end of each fiscal year for future fiscal years' debt spending.
- 13. Debt Management Plan:** at a minimum, the Finance Department will present an updated Debt Management Plan annually to the Board of Selectmen and Board of Finance.
- 14. Secondary market disclosure practices:** with the assistance of its financial advisor, the Town will;
- File its annual independent audited financial statement with the State Office of Policy and Management within six months of the end of the fiscal year.
 - Comply with SEC regulations to provide annual financial information and operating data and notices of material events with respect to bond issuances pursuant to Continuing Disclosure Agreements executed at the time of issuing bonds.
- ~~The Town will issue long term bonds only for the purposes of financing major capital improvements or purchases of land or other property;~~
- ~~The Town may issue debt to fund emergency projects.~~
- ~~• The Town may not issue debt to fund current operating expenditures unless required to do so pursuant to Connecticut General Statute 7-348;~~
 - ~~• The Town will issue long term bonds only for the purposes of financing major capital improvements or purchases of land or other property;~~
 - ~~• The Town may issue debt to fund emergency projects.~~
- The Town may issue the following types of debt:
- General obligation bonds;

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

b. Comply with SEC regulations to provide annual financial information and operating data and notices of material events with respect to bond issuances pursuant to Continuing Disclosure Agreements executed at the time of issuing bonds.

- ~~Short term borrowing;~~
- ~~State and federal loan programs;~~
- ~~Lease purchase financing.~~

~~The following guidelines will be followed when issuing bonds:~~

- ~~No bond issue will be contemplated without first consulting with the Town's financial advisers, town counsel and bond counsel.~~
- ~~Unless otherwise determined, the Town will issue debt via competitive sale;~~
- ~~General obligation bond issues will be structured to allow a portion of the principal amount to be retired each year over the life of the issue;~~
- ~~Connecticut General Statutes limit the amount of indebtedness the Town may have outstanding to seven times the total annual tax collections including interest and lien fees plus the reimbursement for revenue loss on tax relief programs with additional limitations depending on the purpose;~~
- ~~The term of any bond or lease purchase obligation issue will not exceed the useful life of the capital asset for which the borrowing is intended.~~

~~The Town will comply with the following secondary market disclosure practices:~~

- ~~In accordance with State law, the Town will file its annual independent audited financial statement with the State Office of Policy and Management within six months of the end of the fiscal year.~~

b. The Town will ~~C~~omply with SEC regulations to provide annual financial information and operating data and notices of material events with respect to bond issuances pursuant to Continuing Disclosure Agreements executed at the time of issuing bonds.

u. Comply with the Electronic Municipal Market Access (EMMA) reporting requirements.

c.

v.d. Maintain frequent communications about its financial condition with the credit rating agencies.

The Town's overall debt structure, including overlapping debt (Region 16), should fall well within statutory limits and should decrease as rapidly as is financially feasible. Whenever possible, the Town will maintain debt at levels equal to or below the median debt ratios used by investors/underwriters and credit analysts. **The Town will evaluate the medians annually when published by the State of Connecticut Office of Policy and Management (OPM) and other recognized published medians.**

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TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

The Town's overall debt structure, including overlapping debt (Region 16), should fall well within statutory limits and should decrease as rapidly as is financially feasible. Whenever possible, the Town will maintain debt at levels equal to or below the median debt ratios used by investors/underwriters and credit analysts. The Town will evaluate the medians annually when published by the State of Connecticut Office of Policy and Management (OPM) and other recognized published medians.

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XIV. FUND BALANCE

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the Town against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Town Finance Manager to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

Per GASB No. 54, fund balance consists of five categories: Nonspendable, Restricted, Committed, Assigned, and Unassigned (Undesignated):

- **Nonspendable fund balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
- **Restricted fund balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
- **Committed fund balance** consists of funds that are set aside for a specific purpose by the town's highest level of decision-making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
- **Assigned fund balance** consists of funds that are set aside with the intent to be used for a specific purpose by the town's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned (undesignated) fund balance.
- **Unassigned (Undesignated) fund balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are

TOWN OF BEACON FALLS FINANCIAL POLICY MANUAL

Classifying Fund Balance Amounts

When both restricted and unrestricted funds are available for expenditure, restricted funds should be spent first unless legal requirements disallow it.

When committed, assigned and unassigned (undesigned) funds are available for expenditure, committed funds should be spent first, assigned funds second, and unassigned (undesigned) funds last; unless the Board of Selectmen with the approval of the Board of Finance have provided otherwise in its commitment or assignment actions.

Unassigned (Undesignated) Fund Balance

Unassigned (undesigned) fund balance is the residual amount of fund balance in the General Fund. It represents the resources available for future spending. An appropriate level of Unassigned fund balance should be maintained in the General Fund in order to cover unexpected expenditures and revenue shortfalls.

Unassigned (undesigned) fund balance may be accessed in the event of unexpected expenditures up to the minimum established level upon approval of a budget revision by the Town's Board of Selectmen with the approval of the Board of Finance. In the event of projected revenue shortfalls, it is the responsibility of the Town Finance Manager to report the projections to the Town's Board of Selectmen and Board of Finance on a regular basis and shall be recorded in the minutes.

Any budget revision that will result in the Unassigned (undesigned) Fund Balance dropping below the minimum level will require the approval of 2/3 vote of the Town's Board of Selectmen with the approval of the Board of Finance for amounts less than \$20,000. Amounts exceeding \$20,000 require the further approval of a simple majority vote of the Legislative body of the Town.

The Fund Balance Policy establishes a minimum Unassigned (undesigned) Fund Balance equal to 12% of total General Fund expenditures. In the event that the balance drops below the established minimum level, the Town's Board of Selectmen and Board of Finance will develop a plan to replenish the fund balance to the established minimum level within two years. If the Unassigned (undesigned) Fund Balance exceeds 18% in any given year, the Town will transfer the balance into its Debt Service Fund for future debt service payments.

Special Funds

1. Bonded Projects Fund

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Bond distributions and proceeds are held aside in this separate fund for use on bonded projects which have been approved by Public Resolution. The Town intends to keep **\$300,000** in reserve for potential fiscal emergencies.

2. Non-Recurring Capital Fund

This fund receives transfers from the General Fund for the annual allotment of proposed capital projects by staff and commissions. Capital projects must be over \$5,000 and have a useful life of more than two (2) years. Categories of capital projects can include road and infrastructure improvements, vehicles and equipment purchases and building improvements. The Town intends to hold **\$25,000** in reserve in case of fiscal emergencies.

3. Grants Fund

All competitive grants that the Town submits applications for as well as automatic grants reside in this fund. Annual state grant programs are not deposited here, as they are budgeted grants which reside as general fund revenue. All interest shall be transferred into the General Fund at year-end. There is no minimum balance policy for this fund as it is contingent on grants received.

4. Library Fund

Special revenue fund comprised of fees and donations to support the Beacon Falls Public Library. The Town intends to always hold **\$5,000** in reserve in this fund in case of fiscal emergencies.

5. Special Activities Fund

This fund was established for Parks & Recreation programming and consists of funds from special activity programming and pavilion/field rentals. The fund is dedicated to Parks & Recreation programming and improvements. The Town intends to always hold **\$5,000** in reserve in this fund in case of fiscal emergencies.

6. Sewer Fund

This fund is used to account for the financial activity relating to the Town's sewer wastewater activities and supporting sewer capital expenses. Sewer permit and connection fees get deposited in this fund. The Town intends to always hold **\$1,000,000** in reserve in this fund in case of fiscal emergencies.

7. Debt Service Fund

Funds in the Debt Service fund are dedicated toward the repayment of the Town's debt (principal and interest) and costs associated with the issuance of new debt.

If the general fund exceeds a certain percent threshold, then the surplus amount is deposited into the debt service fund for future debt payments. The Town intends to

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always keep a minimum balance of \$500,000 in this fund to cover one typical annual principal and interest payment.

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8. Police Private Duty

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Used to account for and report the proceeds of revenue received from external organizations who hire the Town's Police Officers to provide traffic control services is deposited in this fund and is used solely for reinvestment into the Police Department's operations and capital needs. The Town intends to always hold \$10,000 in reserve in this fund in case of fiscal emergencies.

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9. Dog Fund

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The Dog Fund is a special revenue fund for monies collected for dog licenses and by Animal Control. The funds are used to support the expenses of the Animal Control Office. There is no minimum balance policy for this fund as it is contingent on licenses purchased and payments to the State.

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10. Open Space Fund

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Special revenue fund dedicated to land acquisition and the preservation of open space in the Town of Beacon Falls. A small annual transfer is made from the General Fund into the Open Space Fund to slowly establish a large enough reserve for the purchase of open space according to the Town's Plan of Conservation Development (POCD).

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11. Town Clerk Fund

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This is a General Government fund comprised of fees collected by the Town Clerk intended for operating expenses. The revenue in this fund is distributed to the General Fund and to the State. There is no minimum balance policy for this fund as it is contingent on fees collected.

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12. Small Cities Fund

Special purpose funds for revolving housing loans administered by the State of Connecticut Small Cities Housing program, sometimes referred to as Community Block Development Grant (CDBG). This fund must retain its balance until all Small Cities project homes are sold.

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13. Melbourne Trust Fund

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Fiduciary special purpose fund bequeathed to the Town on December 10, 1990. Its longer name is the Samuel E. Melbourne Family Memorial Fund. \$10,000 is maintained in perpetuity per the last will and testament to benefit underprivileged and needy children. The Town also has a checking account where the actual scholarships are granted from to eligible public-school students; no minimum balance has been established for the

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| checking account because it is not currently self-supporting.

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Revision 6:	<p>January 7, 2021:</p> <ul style="list-style-type: none"> • Chapter XI - Credit/Procurement Cards: increase Finance Manager limit from \$7k to \$10k • Chapter VI – Risk Management: section entitled “Insurance Claim Procedure” added
Revision 7:	<p>June 14, 2021- September 14, 2021:</p> <ul style="list-style-type: none"> • Chapter III – Budgeting: added multi-year and special fund goals. • Chapter IV – Procurement: added local preference section. Added mention of CT Source. • Chapter XIII – Debt Management: overhauled entire chapter; added purpose, objective, 14 sections to the actual policy, which includes (but is not limited to) Chapter V – Ethics: added mention of ethics language in procurement chapter. • Chapter VII – Cash Management: added mention of total signature quantity required and live signatures. • Chapter X – Cash Drawer: added Senior Center as a petty cash drawer holder. • Chapter XI – Credit/Procurement Cards: increased Program Librarian’s credit limit from \$500 to \$1000. • Chapter XII – Capital Assets: added mention of machinery and infrastructure categories; added maintenance tracking department head responsibility. • Chapter XIII – Debt Management: overhauled entire chapter; added purpose, objective, 14 sections to the policy. • Chapter XIV – Fund Balance: added special funds section; increased minimum % for undesignated • Addendum A – Budget Transfer Request Form: modified order of columns. • Addendum I – Acknowledgement Form: added mention of personnel file.

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Addendum A Town of Beacon Falls Budget Transfer Request Form

Date: _____

To: First Selectman & Board of Finance Chair

From: _____

The undersigned respectfully requests that the following budgetary transfers be approved for Fiscal Year _____.

	TRANSFER FROM	<u>TRANSFER TO</u>	AMOUNT OF TRANSFER
1.			
	<i>Account Name</i>	<i>Account Name</i>	
			\$
	<i>Account Number</i>	<i>Account Number</i>	
2.			
	<i>Account Name</i>	<i>Account Name</i>	
			\$
	<i>Account Number</i>	<i>Account Number</i>	
3.			
	<i>Account Name</i>	<i>Account Name</i>	
			\$
	<i>Account Number</i>	<i>Account Number</i>	

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Brief Explanation of the Purpose of the Transfer:

1. _____
2. _____
3. _____

Requested by: _____
Department Head Signature & Date

Approved by: _____
First Selectman Signature & Date

Approved by: _____
Board of Finance Chair Signature & Date

Transfer Completed: _____
Finance Manager Signature & Date

Comments: _____

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Addendum I Town of Beacon Falls Financial Policy Manual Acknowledgement Form

I acknowledge that I have reviewed the policy, and I understand that it is my responsibility to comply with the policies therein. I understand that my failure to abide by the policy will result in disciplinary actions, a copy of which shall be placed in my personnel file.

I further acknowledge that the policy is subject to change by the town, at its sole discretion, and I agree that I will comply with all such revisions.

Employee signature

First Selectman signature

Employee name (printed)

First Selectman name (printed)

Date

Date



TOWN OF BEACON FALLS AMERICAN RESCUE PLAN (ARP) PROPOSED SPENDING PLAN

Total Allocation	Year 1 (received 6/30/21)	Year 2 (expected June 2022)
\$ 1,841,404.54	\$ 920,702.27	\$ 920,702.27

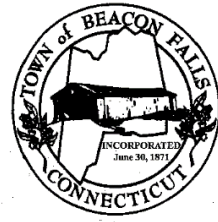
**Deadline to spend all monies is 2024.*

YEAR 1

<u>Department</u>	<u>Project</u>	<u>Amount</u>
<u>PRIOR (March 3, 2021 - August 18, 2021)</u>		
Private - Reimbursement grant	Chatfield Farms Sewer Pump Replacement	\$42,000
<u>FUTURE (August 19, 2021 - 2024)</u>		
Private - Grant	Chatfield Farms Sewer SCADA	\$4,248
Fire/EMS	(2) EKG Monitors	\$60,000
DPW	BV Rd Stormwater	\$170,260
DPW	Patricia Terrace Stormwater	\$100,000
DPW	Dolly Drive Stormwater	\$100,000
DPW	Cook Lane Stormwater - balance after STEAP grant	\$331,795
DPW	Wolfe Ave Stormwater and Sewer - first portion	\$40,000
WWTP	WWTP Digester Cover/Mixer - first portion	\$75,000
TOTAL		\$923,303

*Year 2 Budget is TBD but will include remaining balance of Digester and Wolfe Ave stormwater and sewer. Stretchers replacement will also be considered for the fire department. Balance will be used on other stormwater and sewer improvements to coincide with the master paving plan.

To: Board of Finance & Board of Selectmen
From: Natasha Nau, Finance Manager
Cc: Erin Schwarz, Assistant to the Finance Manager
Date: September 9, 2021
Subject: Police Private Duty – Bad Debt Write-Off



In August 2019, the Town of Beacon Falls created a Police Private Duty Bad Debt Write-Off policy.

This policy stated that the Town would employ a “365-day and 5 attempts” criteria for considering amounts to be uncollectible and ready for write-off as bad debt. This policy follows a fiscal year basis and collection best practices. As a reminder, the written-off accounts could always be reopened if a customer decides to come forward and pay all or a portion of their bill.

In 2019, we had written off \$10,455 over 4 accounts, spanning from 2012 to 2017.

At that time, we chose to keep one 2018 account open (NEJ Inc.) totaling \$5,720 because they had current invoices open in Town, in addition to their older balances. Since 2018, PD services were utilized in both 2019 and 2020 and the 5 billing attempts were completed. All bills have gone unpaid and the vendor no longer is allowed to hire PD in town. The vendor now holds its events out of town.

During 2019, one account remained outstanding: St. Michael’s Parish for \$1,200. This may have been due to a misunderstanding about non-profits’ receiving donated services.

Therefore, the Finance Department recommends writing off a total of \$6,920 across these two accounts.

Attached:

- UNCOLLECTIBLE A/R as of 6/30/21 for Write-Off Consideration at 9/13/21 BOS and 9/14/21 BOF
- Private Duty Summary for 2020-2021 FY

**Police Private Duty Aging Report and Outstanding Balances Report from A/R software is forthcoming.*

Town of Beacon Falls

Police Private Duty

UNCOLLECTIBLE A/R as of 6/30/21 for Write-Off Consideration at 9/13/21 BOS and 9/14/21 BOF

Bill Date(s)	Work Date(s)	Customer	Job	Officer(s)	Hours	Rate	Bill Amount	Paid (Y/N/P)	Paid Amount	Balance	Notes
01/18/2018	Nov: 11/9/17, 11/24/17; Dec: 12/14-12/18/17	NEJ Inc.	Sales Events	Wilson, Diaz, Denze, O'Bar, & Blakeman	62.00	\$85.00 - \$100.00	\$5,720.00	N	\$0.00	\$5,720.00	5+ billing attempts were made; NEJ has since discontinued hosting its sales events in town as a result.
09/26/2019	09/08/2019	St. Michael's Parish	Annual Fall Fair	Motel	10.00	\$120.00	\$1,200.00	N	\$0.00	\$1,200.00	5+ billing attempts were made; In the past, some officers have donated their time to this event. We no longer do this - we charge a discounted "non-profit" rate. This resulted in confusion/miscommunication and the parish did not expect a bill.
TOTALS					72.00		\$6,920.00		\$0.00	\$6,920.00	

PROPOSED BAD DEBT WRITE-OFF

\$6,920.00

APPROVED BY BOS:

APPROVED BY BOF:

ENTERED BY FINANCE OFFICE:

RECORDED BY POLICE DEPARTMENT:

Signature

Date

Private Duty Summary for 2020-2021 Fiscal Year

Private Duty Expenses	
Outside Contractors	\$ 131,326.51
Town Private Duty Expenses	\$ 33,196.58
Payroll Expenses	\$ 24,768.67
TOTAL EXPENSES	\$ 189,291.76

Total Private Duty Revenue	
Outside Contractors	\$ 231,852.00
Receipts from Town Funds	
Bonded Projects	\$ 13,586.25
General Fund	\$ 19,610.33
	\$ 33,196.58
TOTAL REVENUES	\$ 265,048.58

Revenue Collected \$ 132,418.00
 Accounts Receivable \$ 99,434.00
 \$ 231,852.00

Sources of General Fund Private Duty Funds

Guardrails	\$ 1,366.20
Treework	\$ 326.03
Pavement Maintenance	\$ 17,170.65
Sewer	\$ 747.45
	\$ 19,610.33

Bonded Funds are from Street Plan \$ 13,586.25

REVENUE > EXPENSES \$ 75,756.82 2021

Outside Contractor Revenue Surplus \$ 42,560.24

2020 Audited Private Duty Fund Balance	\$ 163,140.00
Transfer to General Fund FY2021 Revenue	\$ (30,000.00)
<u>FY2021 Private Duty Capital Project Expenses</u>	
New Interceptor SUV	\$ (49,829.67)
	\$ 83,310.33
As of June 30, 2021 - Add REVENUE > EXPENSES	\$ 75,756.82
2021 Unaudited Private Duty Fund Balance	\$ 159,067.15

For Fiscal Year - 2021-2022	
Transfer to General Fund FY2022 Revenue	\$ (15,000.00)
<u>FY2022 Private Duty Capital Project Expenses</u>	
Portable Radios	\$ (15,667.00)
Pistols	\$ (10,304.00)
Police Roof & Gutters	\$ (12,207.00)
Garage Roof & Gutters	\$ (7,038.00)
Carport	\$ (14,146.00)
	\$ 84,705.15