

	2021 - 2022		2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026		2026 - 2027		%
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Thru 2/28/26	Budget	Increase	
SALARIES													
6000100 · FIRST SELECTMAN	\$69,989	\$68,116	71,913.77	71,913.84	74,215.01	70,968.15	64,975.24	64,975.24	66,924.25	44,616.16	78,735.00	11,810.75	17.65%
6000200 · SELECTMEN	\$1,200	\$1,200	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	600.00	1,200.00	0.00	0.00%
6000300 · ADMINISTRATIVE ASSISTANT	\$55,150	\$53,674	56,666.92	56,667.12	58,480.26	58,480.26	60,234.67	60,234.67	62,041.71	41,361.12	64,368.27	2,326.56	3.75%
6000400 · TAX COLLECTOR	\$44,189	\$43,006	45,404.19	45,404.40	46,857.12	46,857.12	48,262.84	48,262.84	49,710.72	33,140.48	51,574.87	1,864.15	3.75%
6000500 · TAX COLLECTOR'S ASSISTANT	\$11,627	\$10,120	11,946.74	11,899.17	12,329.04	11,563.16	12,698.91	12,699.51	13,079.87	7,966.33	13,570.37	490.50	3.75%
6000600 · ASSESSOR	\$62,650	\$59,518	56,666.92	56,677.74	58,480.26	58,480.26	60,234.67	60,234.67	62,041.71	41,361.12	64,368.27	2,326.56	3.75%
6000700 · ASSESSOR'S ASSISTANT	\$21,986	\$21,393	22,590.20	22,751.70	23,313.09	23,316.85	24,636.48	24,637.64	25,375.57	19,446.80	26,327.15	951.58	3.75%
6000800 · TOWN TREASURER	\$500	\$500	500.00	500.00	500.00	500.00	500.00	500.00	500.00	250.00	500.00	0.00	0.00%
6000900 · TOWN CLERK	\$55,150	\$53,674	56,666.92	56,667.12	58,480.26	58,480.26	60,234.67	60,234.67	62,041.71	41,361.12	64,368.27	2,326.56	3.75%
6001000 · ASSISTANT TOWN CLERK	\$11,627	\$12,219	11,946.74	11,848.26	12,329.04	12,869.09	13,029.51	12,905.16	13,420.39	7,112.60	13,923.65	503.26	3.75%
6001100 · BUILDING INSPECTOR	\$32,859	\$31,395	40,072.50	39,288.80	52,966.08	54,905.03	45,436.02	39,595.36	46,799.10	27,023.32	48,554.07	1,754.97	3.75%
6001200 · STAFF SECRETARY/LAND USE	\$55,150	\$53,674	56,666.92	56,122.22	58,480.00	58,448.98	60,234.67	59,904.32	62,041.71	41,611.12	64,368.27	2,326.56	3.75%
6001300 · ZONING ENFORCEMENT OFFICER	\$500	\$110	500.00	0.00	500.00	0.00	500.00	45.00	500.00	0.00	500.00	0.00	0.00%
6001700 · REGISTRARS/ELECTION OFFICIALS	\$22,975	\$26,374	30,756.00	22,505.01	31,740.19	22,373.66	45,328.00	28,786.17	34,610.00	20,748.23	42,015.00	7,405.00	21.40%
6001800 · ROAD CREW FOREMAN	\$74,557	\$72,553	76,602.63	76,609.44	79,053.91	79,043.04	81,425.53	81,414.24	83,868.30	55,912.48	87,013.36	3,145.06	3.75%
6001900 · ROAD CREW FOREMAN OT	\$9,430	\$16,983	9,689.74	13,780.05	9,999.81	14,617.00	10,299.81	17,666.89	10,608.80	23,518.36	11,006.63	397.83	3.75%
6002000 · ROAD CREW MAINTAINERS	\$221,965	\$243,932	255,999.45	260,165.13	268,086.29	260,383.93	280,099.68	278,561.51	289,556.76	193,916.68	300,415.14	10,858.38	3.75%
6002100 · ROAD CREW MAINTAINERS OT	\$32,368	\$39,383	27,768.41	26,494.67	34,678.00	29,069.92	36,482.40	30,677.35	37,584.00	42,265.70	38,993.40	1,409.40	3.75%
6002500 · RECEIVABLES CLERK	\$9,177	\$9,994	9,428.96	9,712.55	11,814.13	11,272.07	12,168.55	10,495.86	12,533.61	7,501.22	13,003.62	470.01	3.75%
6003000 · ADMINISTRATIVE CLERK					0.00	0.00	6,010.85	5,594.13	6,191.18	3,705.54	6,423.35	232.17	3.75%
TOTAL SALARIES	\$793,050	\$817,819	842,987.01	840,207.22	893,502.49	872,828.78	923,992.49	898,625.23	940,629.39	653,418.38	992,736.66	\$50,599	5.38%
EMPLOYEE BENEFITS													
6050100 · SOCIAL SECURITY	\$53,522	\$51,806	55,747.34	53,573.80	59,252.81	55,346.40	61,007.93	\$57,764	62,351.13	42,549.27	65,756.45	\$3,405	5.46%
6050200 · INSURANCE-WORKMEN'S COMP	\$34,000	\$27,769	35,020.00	27,626.00	37,121.20	29,101.22	38,234.85	\$34,331	40,720.12	34,346.62	42,247.50	\$1,527	3.75%
6050300 · INSURANCE-EMPLOYEE BENEFITS	\$170,944	\$153,652	162,341.13	153,288.02	164,271.02	167,804.63	176,211.13	\$181,877	198,354.35	149,428.51	221,229.22	\$22,875	11.53%
6050400 · UNEMPLOYMENT COMPENSATION	\$2,000	\$747	2,000.00	0.00	2,000.00	0.00	2,000.00	\$0	2,000.00	0.00	1,000.00	-\$1,000	-50.00%
6050600 · PENSION FUND	\$61,066	\$61,364	52,981.02	55,539.74	67,017.25	68,962.66	63,089.93	\$67,308	72,454.64	73,166.68	67,231.85	-\$5,223	-7.21%
6050700 · LONGEVITY PAYMENTS	\$3,410	\$3,350	2,410.00	2,410.00	2,500.00	2,500.00	2,590.00	\$2,590	2,680.00	2,680.00	2,770.00	\$90	3.36%
6050800 · MEDICARE	\$12,523	\$12,116	13,044.74	12,529.57	13,862.41	12,943.86	14,272.89	\$13,509	14,590.10	9,950.98	15,386.51	\$796	5.46%
6051100 · SAFETY SHOES	\$1,500	\$1,088	1,500.00	1,199.48	1,800.00	1,254.24	1,800.00	\$1,238	1,800.00	1,057.27	1,800.00	\$0	0.00%
TOTAL EMPLOYEE BENEFITS	\$338,964	\$311,893	325,044.23	306,166.61	347,824.69	337,913.01	359,206.73	358,618.59	394,950.34	313,179.33	417,421.53	\$22,471	5.69%
GENERAL GOVERNMENT													
6100100 · SELECTMAN'S OFFICE	\$750	\$265	750.00	958.00	750.00	888.00	750.00	\$1,174	1,250.00	698.50	1,250.00	\$0	0.00%
6100200 · GENERAL GOVERNMENT	\$8,500	\$11,074	8,700.00	12,146.96	9,800.00	13,687.09	11,150.00	\$10,768	12,905.00	8,528.38	12,105.00	-\$800	-6.20%
6100300 · PRINTING	\$1,450	\$685	750.00	725.00	750.00	271.48	750.00	\$235	750.00	0.00	400.00	-\$350	-46.67%
6100400 · PROBATE COURT	\$3,258	\$2,603	3,000.00	3,509.80	2,700.00	2,441.87	2,800.00	\$5,576	3,200.00	2,234.63	4,000.00	\$800	25.00%
6100500 · ELECTION	\$9,365	\$5,805	11,360.00	7,484.01	11,360.00	9,090.03	12,930.00	\$5,115	13,345.00	3,293.51	16,190.00	\$2,845	21.32%
6100600 · TAX COLLECTOR	\$13,211	\$12,153	14,007.00	13,926.03	14,942.00	15,283.14	16,023.00	\$13,663	17,236.00	11,962.42	18,949.00	\$1,713	9.94%
6100700 · BOARD OF FINANCE	\$200	\$0	200.00	0.00	200.00	0.00	200.00	\$0	200.00	0.00	200.00	\$0	0.00%
6100800 · AUDIT	\$15,000	\$15,000	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	\$15,000	15,000.00	0.00	15,000.00	\$0	0.00%
6100900 · ASSESSOR	\$19,744	\$19,678	21,538.00	20,472.64	22,597.00	22,061.32	24,625.00	\$24,091	26,884.00	20,516.01	27,864.00	\$980	3.65%
6101000 · BOARD OF ASSESSMENT APPEALS	\$100	\$0	100.00	0.00	100.00	0.00	100.00	\$0	100.00	0.00	100.00	\$0	0.00%
6101100 · TOWN COUNSEL	\$10,000	\$31,089	10,000.00	11,116.10	7,500.00	10,460.50	7,500.00	\$6,273	6,500.00	20,100.60	10,000.00	\$3,500	53.85%
6101300 · TOWN CLERK	\$9,950	\$9,155	10,250.00	9,241.57	10,250.00	8,541.52	10,250.00	\$10,828	10,250.00	5,338.90	10,450.00	\$200	1.95%

	2021 - 2022		2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026		2026 - 2027		3/26/2026	%
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Thru 2/28/26	Budget	Increase		
6101400 - INSURANCE - PROPERTY/CASUALTY	\$39,103	\$37,247	40,276.00	46,746.36	49,551.14	46,481.68	51,037.67	\$48,731	55,886.25	53,389.44	57,842.01	\$1,956	3.50%	
6101500 - PLANNING & ZONING COMMISSION	\$2,500	\$895	1,500.00	3,453.96	1,500.00	3,699.86	1,500.00	\$2,857	1,500.00	1,168.17	1,500.00	\$0	0.00%	
6101600 - BUILDING/ LAND USE DEPARTMENT	\$4,445	\$1,406	3,600.00	2,589.15	2,850.00	6,270.04	2,500.00	\$2,309	5,000.00	4,311.50	5,630.00	\$630	12.60%	
6101700 - CONSERVATION COMMISSION	\$500	\$500	500.00	200.00	500.00	971.04	500.00	\$219	500.00	310.00	500.00	\$0	0.00%	
6101800 - ECONOMIC DEVELOPMENT COM	\$1,000	\$500	1,000.00	490.75	1,000.00	1,183.00	1,000.00	\$139	1,000.00	0.00	1,000.00	\$0	0.00%	
6101900 - COMPUTER EXPENSE	\$6,200	\$10,523	12,202.00	11,097.68	10,810.00	9,531.59	18,000.00	\$20,594	17,500.00	13,340.64	18,680.00	\$1,180	6.74%	
6102000 - UTILITIES - FUEL OIL	\$3,400	\$2,885	3,400.00	6,136.92	4,800.00	4,629.90	4,800.00	\$4,540	4,800.00	2,770.10	4,944.00	\$144	3.00%	
6102100 - UTILITIES - ELECTRICITY	\$20,000	\$16,242	17,000.00	14,910.45	16,250.00	15,245.94	16,250.00	\$18,768	16,737.50	11,491.27	16,738.00	\$1	0.00%	
6102200 - UTILITIES - TELEPHONE	\$4,176	\$4,517	4,176.00	5,102.26	5,000.00	4,407.34	5,000.00	\$5,012	4,700.00	2,562.79	4,500.00	-\$200	-4.26%	
6102300 - ZONING BOARD OF APPEALS	\$250	\$55	250.00	132.99	250.00	0.00	250.00	\$159	250.00	0.00	250.00	\$0	0.00%	
6102400 - LEGAL NOTICES	\$3,500	\$2,554	3,000.00	2,943.97	2,500.00	2,952.43	2,500.00	\$1,969	2,500.00	1,600.67	4,000.00	\$1,500	60.00%	
6102700 - INLAND WETLAND COMMISSION	\$1,000	\$926	1,000.00	834.30	1,000.00	450.51	1,000.00	\$314	500.00	634.03	650.00	\$150	30.00%	
6102800 - INTERNET TOWN HALL	\$8,050	\$4,741	7,000.00	7,176.00	6,200.00	7,476.00	7,700.00	\$7,676	8,050.00	7,069.00	8,110.00	\$60	0.75%	
6103000 - CONTRACT - BANK SERVICE	\$2,197	\$3,347	2,450.00	2,620.99	3,300.00	2,709.34	3,300.00	\$4,364	4,300.00	3,209.89	4,300.00	\$0	0.00%	
6103100 - ORDINANCES	\$1,150	\$0	1,000.00	\$0	1,000.00	\$2,085	1,000.00	\$0	1,000.00	0.00	1,000.00	\$0	0.00%	
TOTAL GENERAL GOVERNMENT	\$188,999	\$193,842	194,009.00	199,015.89	202,460.14	205,818.62	218,415.67	210,371.93	231,843.75	174,530	246,152.01	\$14,308	6.17%	
HIGHWAY DEPARTMENT														
6150100 - GENERAL HIGHWAY MAINTENANCE	\$35,000	\$36,676	35,000.00	27,434.05	35,000.00	22,665.46	35,000.00	\$21,844	35,000.00	17,671.98	35,000.00	\$0	0.00%	
6150200 - SAND & SALT	\$95,000	\$92,879	95,000.00	107,341.21	95,000.00	84,908.22	110,000.00	\$108,601	105,000.00	137,143.83	105,000.00	\$0	0.00%	
6150300 - GAS, GREASE, & OIL	\$36,000	\$28,681	36,000.00	60,262.69	43,000.00	47,002.78	43,000.00	\$34,512	48,000.00	31,976.94	48,000.00	\$0	0.00%	
6150400 - TOWN GARAGE	\$15,000	\$11,919	15,000.00	15,637.19	15,000.00	14,854.53	15,000.00	\$24,657	15,000.00	21,080.62	15,000.00	\$0	0.00%	
6150500 - TOOLS & REPAIRS	\$60,000	\$91,342	60,000.00	101,234.40	85,000.00	93,798.75	90,000.00	\$155,175	100,000.00	79,237.67	100,000.00	\$0	0.00%	
6150600 - CONTRACT - SNOW PLOWING	\$20,000	\$22,422	20,000.00	19,393.75	20,000.00	16,793.75	20,000.00	\$24,462	20,000.00	23,674.00	20,000.00	\$0	0.00%	
6150700 - ROAD IMPROVEMENTS	\$175,000	\$241,861	175,000.00	151,626.21	175,000.00	178,306.39	225,000.00	\$188,783	225,000.00	89,402.36	225,000.00	\$0	0.00%	
6150800 - HEATING OIL	\$5,000	\$5,244	5,000.00	8,396.95	9,000.00	8,681.69	9,000.00	\$9,673	9,000.00	8,876.13	9,000.00	\$0	0.00%	
6150xxx - TREE MAINTENANCE	\$15,000	\$28,030	15,000.00	13,209.66	15,000.00	20,081.97	20,000.00	\$26,400	25,000.00	15,345.70	25,000.00	\$0	0.00%	
TOTAL HIGHWAY DEPARTMENT	\$456,000	\$559,055	456,000.00	504,536.11	492,000.00	487,093.54	567,000.00	594,106.39	582,000.00	\$424,409.23	582,000.00	\$0	0.00%	
HEALTH/PUBLIC SAFETY														
6200100 - NEW HARTFORD AMBULANCE	\$43,619	\$43,619	47,980.08	47,980.08	55,177.00	55,177.00	57,108.24	\$57,108	59,946.21	44,959.65	68,000.00	\$8,054	13.44%	
6200200 - FARMINGTON VALLEY HEALTH	\$25,242	\$27,882	27,045.00	27,375.00	27,900.00	27,352.75	27,503.00	\$27,502	27,503.00	27,577.50	28,732.00	\$1,229	4.47%	
6200300 - FOOTHILLS VISITING NURSE	\$11,886	\$11,886	11,886.00	11,886.00	11,886.00	11,886.00	11,886.00	\$11,886	11,886.00	8,914.50	11,886.00	\$0	0.00%	
6200500 - WINSTED AMBULANCE FUND	\$7,350	\$7,350	7,350.00	7,350.00	7,350.00	7,350.00	14,700.00	\$0	20,700.00	14,700.00	21,321.00	\$621	3.00%	
6200600 - HELPING HANDS SERVICE	\$750	\$750	750.00	750.00	750.00	750.00	750.00	\$750	750.00	0.00	750.00	\$0	0.00%	
6200800 - BUREAU OF YOUTH SERVICES	\$6,616	\$6,423	6,814.16	6,814.16	6,814.16	6,814.16	6,950.00	\$6,950	7,089.00	0.00	7,231.00	\$142	2.00%	
6200900 - SUSAN B. ANTHONY HOUSE	\$1,000	\$1,000	1,000.00	1,000.00	1,500.00	1,000.00	1,500.00	\$1,500	1,500.00	1,500.00	1,500.00	\$0	0.00%	
6201000 - PARAMEDIC INTERCEPT	\$24,906	\$24,906	24,906.00	24,906.00	31,035.87	33,666.63	33,666.63	\$33,667	33,666.63	33,666.63	33,666.63	\$0	0.00%	
6201200 - RESIDENT TROOPER	\$176,470	\$174,091	187,253.51	162,460.57	191,019.89	157,436.55	164,042.41	\$148,214	154,915.83	0.00	166,888.43	\$11,973	7.73%	
6201300 - RESIDENT TROOPER OVERTIME	\$500	\$0	500.00	1,110.81	500.00	0.00	500.00	\$431	500.00	0.00	500.00	\$0	0.00%	
6201400 - ELDERLY NUTRITION PROGRAM	\$1,222	\$1,466	1,442.38	1,442.38	1,431.31	1,431.31	1,180.00	\$1,180	1,261.00	1,261.00	1,485.00	\$224	17.76%	
6201500 - TOWN CONSTABLE	\$60,379	\$43,069	61,888.00	50,934.92	63,744.00	51,330.31	65,019.00	\$74,439	74,369.57	42,155.67	74,320.00	-\$50	-0.07%	
6201600 - FISH	\$500	\$500	500.00	500.00	500.00	500.00	500.00	\$500	500.00	0.00	500.00	\$0	0.00%	
TOTAL HEALTH/PUBLIC SAFETY	\$360,440	\$342,941	379,315.13	344,509.92	399,608.23	354,694.71	385,305.28	\$363,627	394,587.24	\$174,734.95	416,780.06	\$22,193	5.62%	
6300200 - STANCLIFT COVE	\$3,500	\$3,500	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	\$3,500.00	3,500.00	\$0	3,500.00	\$0	0.00%	
MISCELLANEOUS														
6350100 - TOWN HALL - M&R	\$9,000	\$19,974	16,500.00	18,014.34	13,200.00	15,576.98	\$13,200	\$27,546	\$13,500	16,171.65	\$13,500	\$0	0.00%	
6350300 - LIBRARY	\$38,690	\$37,931	39,851.00	39,851.00	41,047.00	41,047.00	42,278.00	\$42,278	43,546.00	43,546.00	44,417.00	\$871	2.00%	

	2021 - 2022		2022 - 2023		2023 - 2024		2024 - 2025		2025 - 2026		2026 - 2027		Increase	Increase
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Thru 2/28/26	Budget			
6350400 - RIVERTON PARK	\$1,700	\$1,820	1,700.00	2,551.94	1,800.00	3,522.71	\$2,000	\$3,428	\$2,500	2,573.22	\$2,500	\$0	0.00%	
6350500 - FRWA	\$571	\$571	747.00	747.00	747.00	747.00	800.00	\$800	800.00	800.00	800.00	\$0	0.00%	
6350600 - EMERGENCY MANAGEMENT	\$2,000	\$1,304	2,000.00	2,618.00	0.00	3,900.00	\$2,500	\$2,640	\$2,500	2,500.00	\$8,500	\$6,000	240.00%	
6350900 - CCM	\$2,422	\$1,174	2,422.00	2,347.00	2,422.00	2,347.00	2,422.00	\$2,347	2,422.00	2,347.00	2,422.00	\$0	0.00%	
6351000 - NHCOG	\$2,885	\$2,899	2,885.00	2,920.00	2,917.60	2,917.60	2,917.60	\$3,418	2,917.60	3,441.60	2,917.60	\$0	0.00%	
6351700 - COST	\$975	\$975	994.50	975.00	975.00	975.00	975.00	\$975	975.00	975.00	975.00	\$0	0.00%	
6351800 - NWCD	\$1,200	\$1,200	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	\$1,200	1,200.00	1,200.00	1,200.00	\$0	0.00%	
6351900 - NW CT RURAL TRANSIT DISTRICT	\$800	\$800	2,049.00	2,049.00	2,049.00	500.00	3,500.00	\$3,500	2,108.00	2,108.00	3,840.00	\$1,732	82.16%	
6352100 - GREENWOODS COUNSELING	\$500	\$500	500.00	500.00	500.00	500.00	500.00	\$500	500.00	500.00	500.00	\$0	0.00%	
TOTAL MISCELLANEOUS	\$60,743	\$69,148	70,848.50	73,773.28	66,857.60	73,233.29	72,292.60	88,631.64	72,968.60	\$76,162.47	81,571.60	\$8,603	11.79%	
TOTAL GENERAL GOVERNMENT	\$2,201,697	\$2,298,198	2,271,703.87	2,271,709.03	2,405,753.15	2,335,081.95	2,529,712.77	2,517,480.93	2,620,479.32	\$1,816,434.81	2,740,161.86	\$119,683	4.57%	
6500300 - NO APPR. - TAX REFUNDS		\$12,285				13,645.54								
6550100 - REGIONAL SCHOOL #7	\$6,289,211	\$5,916,751	6,294,365.00	5,660,637.30	6,366,259.00	6,330,297.00	6,098,334.00	\$6,098,334	5,983,177.00	4,786,541.60	6,116,861.00	\$133,684	2.23%	
6550200 - RRDD #1	\$69,680	\$67,652	84,845.00	58,101.00	77,467.00	77,670.33	84,794.00	\$63,800	87,118.00	64,330.00	91,160.00	4,042.00	4.64%	
6550300 - BARKHAMSTED SCHOOL	\$4,435,497	\$4,369,538	4,528,431.00	3,187,212.00	4,654,124.00	4,603,740.08	4,771,002.00	4,912,843.56	4,894,166.00	3,283,049.08	5,417,730.00	\$523,564	10.70%	
DEBT SERVICE														
6550600 - TOWN GARAGE PRINCIPLE	\$95,000	\$90,000	95,000.00	0.00	95,000.00	95,000.00	100,000.00	\$100,000	105,000.00	0.00	105,000.00	\$0	0.00%	
6550700 - TOWN GARAGE INTEREST	\$34,700	\$36,950	32,205.00	16,162.51	29,950.00	29,950.02	27,456.26	\$27,456	24,456.26	12,228.13	21,306.26	-\$3,150	-12.88%	
TOTAL DEBT SERVICE	\$129,700	\$126,950	127,205.00	16,162.51	124,950.00	124,950.02	127,456.26	\$127,456	129,456.26	\$12,228	126,306.26	-\$3,150	-2.43%	
7101000 - BUDGET TRANSFER RECREATION	\$11,420	\$11,420	11,733.68	11,734.00	12,109.16	12,109.00	12,472.44	\$12,472	12,846.61	12,846.00	0.00	-\$12,847	-100.00%	
7102000 - BUDGET TRANSFER CAPITAL RES	\$243,233	\$311,245	175,000.00	175,000.00	175,000.00	226,000.00	398,700.00	\$390,200	483,700.00	483,700.00	355,000.00	-\$128,700	-26.61%	
7103000 - BUDGET TRANSFER DOG FUND	\$15,000	\$15,000	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	\$15,000	21,240.00	21,240.00	21,240.00	\$0	0.00%	
7105000 - BUDGET TRANSFER SENIOR AND COMMUNITY	\$13,000	\$13,000	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00	\$13,000	20,000.00	20,000.00	20,000.00	\$0	0.00%	

**Actuals are prior to audit and do not reflect any adjustments