

TOWN OF CANAAN
BOARD OF FINANCE, SPECIAL MEETING MINUTES
JANUARY 8, 2024 @ 7:00PM

or immediately following the Board of Selectmen's Meeting
Senior Center, 107 Main Street, Falls Village, CT
IN-PERSON AND VIA ZOOM

Members Present:

In person: Steve Dean, Amy Wynn, David Wilburn, John Steines, Thomas Wilson, Carol Staats

Alternate Members Present:

In person: Ginger Betti

Via Zoom: Karl Munson

Absent:

Alternate John Haddon

Call to order: Amy Wynn called the meeting to order at 7:00pm.

Seating of Alternates: No Alternates were seated.

Public comment: John Steines read the communication he received from Lou Timolat regarding the last Town Meeting process. A copy of the memo is attached to these minutes. Other public comments were made but not presented in writing.

A video of the meeting, including public comments, is available at this link:

<https://www.youtube.com/watch?v=oNQAGVAH2uI>. The Board of Finance meeting starts at the 38:10 mark.

Agenda: No action taken.

Secretary's Report: Thomas Wilson made a motion to approve the minutes for The Board of Finance meeting held on December 11, 2023. Steve Dean seconded the motion; unanimous.

Treasurer's Report: David Wilburn made a motion to receive the Treasurer's Report as presented. Carol Staats seconded the motion. During discussion and after review, David Wilburn made a motion to amend the motion to instead, table the Treasurer's Report. Carol Staats seconded the motion to amend the motion; unanimous. Motion carried unanimously to table the Treasurer's Report.

Tax Collector's Report: Carol Staats made a motion to table the Tax Collector's Report (a report was not presented). Seconded by Steve Dean; unanimous.

Board of Education Report: Carol Staats made a motion to table the Board of Education Report (a report was not presented). Seconded by Thomas Wilson; unanimous.

First Selectman's Report presented by David Barger

- a) Litchfield Hill/Northwest Elderly Nutrition Program: Has submitted their request for their annual grant.
- b) Northwest Hills Council of Governments (NHCOC) There will be a meeting on January 10th to discuss Regional Economic Development. Doug Cohn has been asked to attend the meeting.
- c) Transfer Station Holiday Hours: Dave Barger received communication from citizens regarding the closing of the Transfer Station over the holidays. Dave pointed out that due to the holidays falling on a Monday, the transfer station trash pickup was delayed until Wednesday leaving not enough space for additional trash.
- d) CEN: Dave Barger has asked Thomas Wilson to review the internet proposals from CEN, Frontier and Comcast/Xfinity. Thom agreed to do so and will assist Dave with recommending a provider.

- e) Eversource: Dave Barger met with Eversource to discuss protocols in an emergency power outage.
- f) Raffles/Bazaars/Canine/In Town Bidders: The Board of Selectmen have created new ordinances/policies and will send them to Town Meeting for approval (attached to Board of Selectmen minutes for 1/8/24).
- g) Solar Project: Dave Barger met with John Steines to discuss the solar project and feels a committee should be set up to review all available solar project options and make a recommendation to the Board of Selectmen and the Board of Finance. (see old business below)
- h) USI line item: Per Interim Treasurer, Michelle Hansen, this line item will be over budget due to the timing of the invoice.
- i) Economic Development Committee: Dave Barger stated no decisions have been made yet on the formation of a committee.
- j) Bridge/Infrastructure Committee: This committee will be meeting on January 16, 2024, at 5:30 for further review of Town infrastructure.
- k) Board of Finance meeting with Interim Treasurer: The Board of Selectmen will be attending the Board of Finance meeting to meet with the Interim Treasurer to discuss the process in preparing the Treasurer's Reports. (this meeting was scheduled later in the meeting for January 20th at 10:00am – see New Business below).
- l) Vision Zero: Dave Barger informed the Board of Finance of a program which may become available in 2024 to help curb speeding on secondary roads within municipalities. The program involves speed cameras set up along the roads. This is still in the processing and informational stage. Dave will follow up when updates are available.

Old Business:

- a) Solar Proposal Discussion:
No action was taken at this time. A committee will be formed at a future date to review. Both Thomas Wilson and Karl Munson expressed interest in being on the committee. Amy Wynn asked to be kept informed of the process.

New Business

- a) Annual Returns on Town's Bank Accounts:
David Wilburn presented his research on transferring Town funds to a higher yield account. The only financial institution offering higher yields approved by the State of Connecticut to hold municipal funds is Capital One. Dave Wilburn will meet with Michelle to discuss, and will follow-up with the Board of Finance
- b) Schedule Financial Reports Orientation:
By consensus, the Board of Finance agreed to meet with the Interim Treasurer to discuss financial reports on January 20th at 10:00am at Town Hall. John Steines asked to have a model report be presented to the Board of Finance prior to the meeting for their review and an opportunity to prepare questions for the meeting. Michelle Hansen agreed to send a 'model report' to the Board of Finance Members in advance of the meeting.

Suspense Items: None

Adjournment: Carol Staats made a motion to adjourn the meeting at 7:54pm. Steve Dean seconded the motion; unanimous.

Respectfully submitted by Recording Secretary, Denise Cohn.

Attachments:

Communication from Lou Timolat
Treasurers Report

LAW OFFICES OF
KEVIN E. NELLIGAN, LLC

194 ASHLEY FALLS ROAD
P.O. BOX 776
CANAAAN, CONNECTICUT 06018

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WINSTED OFFICE
40 PARK PLACE EAST
WINSTED, CONNECTICUT 06095
860-379-7109
PLEASE REPLY TO CANAAAN OFFICE

January 2, 2024

Louis Timolat
254 Route 63
Falls Village, CT 06031

Re: Falls Village Town Meeting

Dear Lou:

You have asked me to render an opinion on the procedure for a Special Town Meeting that has been removed to referendum by initiative of the Board of Selectmen. The facts you submitted to me are that a Special Town Meeting was held on November 6, 2023 to address four questions. The Board of Selectmen, prior to the town meeting, voted to remove the four items to a referendum vote to be held on November 7, 2023. The Board of Selectmen refused to allow for any discussion on the questions to be sent to referendum.

The procedure for Town Meetings is set forth in C.G.S. §7-7. There are two methods to remove a question from the Town Meeting to a referendum. The first is by petition of the voters, the second is by the Board of Selectmen. The statute is clear that the procedure to be followed is the same for either method. The clause pertaining to the Board of Selectmen acting by their own initiative states that the removal to referendum is to be done, "... in the manner provided in this section." The section sets forth numerous steps that must be taken to remove the question to a referendum. For purposes of your inquiry, the section requires the moderator of the town meeting to allow for, "... reasonable discussion before the meeting is adjourned."

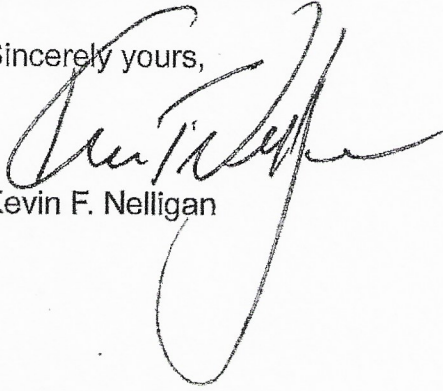
The sentence requiring "reasonable discussion" does begin with, "When such petition has been filed . . ." However, I do not believe that language limits "reasonable discussion" only to a Town Meeting being removed to referendum by petition of the voters. Such an interpretation would render the phrase, "... submission to the voters in the manner provided by this section." meaningless.

It is a basic tenet of statutory construction that the legislature [does] not intend to enact meaningless provisions . . . In construing statutes, we presume that there is a purpose behind every sentence, clause, or phrase used in an act and that no part of a statute is superfluous . . . Because [e]very word and phrase [of a statute] is presumed to have meaning . . . [a statute] must be construed, if possible, such that no clause, sentence or word shall be superfluous, void or insignificant." (Internal quotation marks omitted) *PJM & Associates, LC v. Bridgeport*, 292 Conn. 125, 138 (2009).

In addition to ignoring the requirement for reasonable discussion, the Board has also ignored the time frames for the referendum vote. The statute requires the vote to be taken between 7 and 14 days of the Town Meeting. The documents you submitted indicate the vote occurred one day after the Special Town Meeting.

In summary, C.G.S. §7-7 requires reasonable discussion at the Town Meeting. It is immaterial if the referendum is prompted by a voter petition or Board of Selectmen action. The timing of the referendum is also fixed by statute – 7 to 14 days from the Town Meeting, regardless of which body initiated the referendum.

Sincerely yours,


Kevin F. Nelligan

KFN:ch

Louis

On Jan 2, 2024, at 3:34 PM, Michael Rybak <mdr@litchlaw.com> wrote:

Lou:

You asked for a legal opinion as to the proper procedure for conducting a town meeting under the General Statutes §7-7 where the Board of Selectmen has warned a town meeting and voted to "remove" an item from the warning for a vote by the electors and taxpayers following the meeting. The town meeting must be warned and conducted in the same manner as any other town meeting, except the item removed from the warning shall be voted upon by ballots at an adjourned town meeting. This means that a moderator is chosen by the town meeting, the warning is read, the item is opened for discussion by a motion and a second, the item is discussed, and the vote adjourned to a ballot to be held not sooner than 7 nor more than 14 days after the town meeting. No action may be taken on the item at the meeting, *i.e.*, amending or tabling the item. All persons eligible to vote at the town meeting under CGS 7-6 are eligible to vote at the adjourned town meeting. I have highlighted the relevant portions of the statute (attached). The statute is subject to the plain meaning rule in CGS 1-2z (attached) and therefore, speaks for itself.

Parenthetically I would note as a former selectman and the sponsor of PA 81-228, the sole purpose of allowing the Board of Selectmen to remove an item from a town meeting warning is to provide an alternative to a petitioning an item to an adjourned town meeting vote. It is not a means to call a direct referendum without holding a town meeting. That would require the adoption of a charter. The purpose of PA 81-228 was not to short circuit the town meeting process, but simply to give the town another means of calling a town wide vote on an important matter.

The town meeting serves a valuable purpose as the legislative body of the town and must be properly called to order and conducted. The town's voters must be given the opportunity to speak on an important matter, even if the vote is to be held at an adjourned town meeting. Failure to do so may constitute a violation of due process and free speech. At the very least, it devalues the importance of the New England town meeting form of government still employed by many towns in Connecticut.

I offer no opinion on whether the failure to follow the statutory procedure under CGS §7-7 would invalidate any action taken by the town pursuant to an otherwise lawful and proper vote. However, it should be noted for future reference that proper procedure should be followed and not short circuited. This is particularly true of important matters such as public borrowing, the sale or purchase of real estate, or the adoption of an ordinance.

Please let me know if you have any further questions.

Michael D. Rybak, Esq.
Guion, Stevens & Rybak, LLP
93 West Street, P.O. Box 338
Litchfield, CT 06759-0338
Tel.: (860) 567-0821 / Fax: (860) 567-0825
Email: mdr@litchlaw.com
<image001.png><image002.jpg>

General Fund Accounts:

| <u>Bank</u> | <u>Account</u> | <u>Type</u> | <u>Balance</u> | |
|---|--------------------|------------------|------------------------|------------------------------|
| Nat'l. Iron | Main Account | Money Market | \$ 823,303.40 | Int Rate .02% |
| Nat'l. Iron | Regular Account | Checking | \$ 9,321.32 | |
| NBT Bank | Municipal Account | Savings | \$ 472,436.05 | Int Rate - 3.05% |
| NBT Bank | Board of Education | Checkings | \$ 6,005.27 | |
| Litchfield Bancorp | Savings | Cert. of Deposit | \$ 202,270.55 | Rate - 2.05% mat-2/3/2024 |
| Salisbury Bank | Savings | Money Market | \$ 135,211.97 | Int rate 3% |
| General Fund Total | | | \$ 1,648,548.56 | |
| Committed Funds: GF commitment | | | \$ 329,542.00 | |
| Total Designated Funds: | | | \$ 329,542.00 | |
| Net General Funds Total: | | | \$ 1,319,006.56 | |
| Cash Requirement for FY 23-24 Kellogg Accounts Payable | | | \$ 488,351.36 | |
| Projected General Fund - 6/30/24 | | | \$ 830,655.20 | |
| Capital Reserve Accounts: | | | | |
| Torrington Savings | | Savings, CDs, MM | \$ 937,165.79 | 8/31/2023 |
| NBT Bank | | Cert. of Deposit | \$ 143,110.59 | 8/31/2023 |
| Total Reserve Accounts: | | | \$ 1,080,276.38 | |

Summary of Budgets:

| | <u>Approved Budget</u> | <u>Amended Budget</u> | <u>Year to Date Activity</u> | <u>Unexpended/ Uncollected Balance</u> | <u>% Used</u> |
|--------------------------------------|----------------------------|---------------------------|----------------------------------|--|-------------------|
| Revenue Receipts | \$ 5,544,557.00 | \$ 5,544,557.00 | \$ 3,387,371.62 | \$ 2,384,350.77 | 61.09% |
| Municipal Budget | \$ 2,247,689.00 | \$ 2,253,689.00 | \$ 1,320,093.63 | \$ 933,595.37 | 58.57% |
| Bd of Education | \$ 3,620,410.00 | \$ 3,620,410.00 | \$ 1,524,177.29 | \$ 2,096,232.71 | 42.10% |
| Approved GF Approp. | \$ 323,542.00 | \$ 329,542.00 | \$ - | \$ 329,542.00 | |
| Cash Requirement for FY 23-24 | | | | \$ (315,935.31) | |
| Amount Received | | | Expensed | Balance | |
| ARPA/CRF Grant | 311,635.96 | | \$ 299,647.96 | \$ 11,988.00 | |

| <u>Account Number</u> | <u>Title of Account</u> | <u>Balance</u> | <u>Date Last Funded</u> | <u>Purpose</u> | <u>Anticipated Disbursement Date</u> |
|---|--------------------------------|-----------------------|-------------------------|---|--------------------------------------|
| <u>Kellogg School Reserves:</u> | | | | | |
| 1022305 | Lee H. Kellogg Capital Improv | \$74,934.82 | 6/30/2023 | Building maint | on going |
| 1703228155 | Lee H. Kellogg Technology Res. | \$23,450.36 | 6/30/2023 | Technology upgrade | on going |
| <u>Highway Dept Reserves</u> | | | | | |
| 1702301209 | Heavy Equipment Reserve | \$21,264.12 | 8/29/2023 | purchase equip for town garage | purchase excavator in 3 yrs |
| 51001439 | Truck Reserve | \$143,906.00 | 8/29/2023 | purchase highway truck | purchase truck in 3 yrs(\$200,000 |
| 1702646689 | Bridge Maint & Repair Reserve | \$24,757.91 | 8/29/2023 | repairs/maint required to bridges | as required by State of CT |
| 5100144 | Salt Shed Fund Reserve | \$115,512.17 | 8/29/2023 | Anticipation of building salt shed at town garage | when mandated by State of CT |
| <u>Emergency Services Reserves</u> | | | | | |
| 4020025150 | Fire Truck Reserve | \$143,110.59 | 8/17/2021 | purchase new fire truck | purchase tanker in 4 yrs |
| 51001405 | Fire Truck Reserve | \$93,581.32 | 8/30/2022 | purchase new fire truck | purchase tanker in 4 yrs |
| 1702838046 | Ambulance Reserve | \$38,313.73 | 8/29/2023 | purchase new ambulance | purchase in 10 yrs - 2027+/- |
| <u>Transfer Station Reserves</u> | | | | | |
| 1702731852 | Bulky Waste Building Reserve | \$75,882.63 | 8/29/2023 | anticipation of building bulky waste building at TS | when mandated by State of CT |
| <u>Recreation Reserves</u> | | | | | |
| 1022570 | Pool Reserves | \$28,562.12 | 8/29/2023 | improve recreation property &/or on going maint to pool | as needed |
| <u>Property Reserves</u> | | | | | |
| 51001426 | Environmental Cleanup Reserve | \$16,933.75 | 8/29/2023 | anticipation of a cleanup problem | as needed |
| 1705336856 | Painting Reserve | \$53,560.38 | 8/29/2023 | painting at 107/108 Main St. proper | as scheduled |
| 1702630541 | 107/108 Main St. Prop. Reserve | \$44,280.60 | 8/29/2023 | Major property repairs/improvement | as needed |
| 1703579673 | Tree Replacement Reserve | \$2,001.71 | 8/29/2023 | to replace trees on Main St. | |
| <u>Office/Dept Reserves</u> | | | | | |
| 1022318 | Training Reserve | \$1,978.00 | 7/1/09* | training of town officials | as needed |
| 51001380 | Board of Assessors Reserve | \$42,062.84 | 8/29/2023 | Revaluation (5/10 years) | every 5 & 10 years |
| 51001431 | Planning & Zoning Reserve | \$31,821.41 | 8/29/2023 | Mandated update of plans | rewrite in 7 yrs - 2025 |
| 1022891 | Registrars Capital Reserve | \$11,020.99 | 11/30/09* | purchase voting machine(s) | when mandated by State of CT |
| 51001454 | Computer Reserve | \$4,667.79 | 8/29/2023 | purchase computers | as needed |
| 1703228147 | Post Employment Benefits Res. | \$30,221.93 | 8/29/2023 | Mandated res. for retiree benefits | when applicable |
| Total | | \$1,021,825.17 | | | |

* after funded date = prior to that date

| <u>ACCT#</u> | <u>ACCOUNT TITLE</u> | <u>ORIGINAL 2023 - 24 BUDGET</u> | <u>AMENDED 2023 - 24 BUDGET</u> | <u>12/1/2023 12/31/2023</u> | <u>07/1/23 - 12/31/2023</u> | <u>Unexpended Balance</u> | <u>% Used</u> |
|--------------|--|--|---|---------------------------------|---------------------------------|-------------------------------|-------------------|
| 1001 | Selectmen Expenses | \$60,208.00 | \$60,208.00 | \$9,894.98 | \$28,869.34 | \$31,338.66 | 48% |
| 1002 | Town Hall Expenses | \$60,050.00 | \$60,050.00 | \$8,037.57 | \$25,651.41 | \$34,398.59 | 43% |
| 1003 | Legal Expenses | \$13,673.00 | \$13,673.00 | \$642.96 | \$2,062.91 | \$11,610.09 | 15% |
| 1005 | Board of Assessors | \$57,956.00 | \$57,956.00 | \$6,004.05 | \$26,552.48 | \$31,403.52 | 46% |
| 1006 | Board of Tax Review | \$1,500.00 | \$1,500.00 | \$130.00 | \$183.36 | \$1,316.64 | 12% |
| 1007 | Board of Finance | \$34,950.00 | \$34,950.00 | \$17,460.00 | \$34,430.00 | \$520.00 | 99% |
| 1008 | Tax Collector | \$36,920.00 | \$36,920.00 | \$4,308.60 | \$18,389.51 | \$18,530.49 | 50% |
| 1009 | Treasurer | \$43,335.00 | \$43,335.00 | \$7,754.65 | \$22,773.18 | \$20,561.82 | 53% |
| 1010 | Town Clerk | \$51,213.00 | \$51,213.00 | \$8,080.93 | \$24,321.88 | \$26,891.12 | 47% |
| 1011 | Planning & Zoning | \$37,770.00 | \$37,770.00 | \$5,670.00 | \$17,585.84 | \$20,184.16 | 47% |
| 1012 | Zoning Board of Appeals | \$500.00 | \$500.00 | \$117.15 | \$252.15 | \$247.85 | 50% |
| 1014 | Registrar of Voters | \$28,960.00 | \$28,960.00 | \$4,034.85 | \$8,345.72 | \$20,614.28 | 29% |
| 1015 | Insurance | \$45,960.00 | \$45,960.00 | \$14,556.57 | \$38,836.48 | \$7,123.52 | 85% |
| 1016 | Benefits | \$230,050.00 | \$230,050.00 | \$36,785.22 | \$114,530.94 | \$115,519.06 | 50% |
| 1017 | Economic Development | \$500.00 | \$500.00 | \$0.00 | \$0.00 | \$500.00 | 0% |
| 1018 | Public Health | \$19,171.00 | \$19,171.00 | \$0.00 | \$10,907.44 | \$8,263.56 | 57% |
| 1019 | Social Services | \$53,923.00 | \$53,923.00 | \$5,943.23 | \$31,226.91 | \$22,696.09 | 58% |
| 1020 | Wm. Surdam Blding | \$14,420.00 | \$20,420.00 | \$6,410.85 | \$10,921.96 | \$9,498.04 | 53% |
| 1021 | Street Lights | \$7,700.00 | \$7,700.00 | \$1,223.14 | \$4,799.80 | \$2,900.20 | 62% |
| 1022 | General Assistance | \$3,000.00 | \$3,000.00 | \$185.00 | \$185.00 | \$2,815.00 | 6% |
| 1023 | Selectmen's Fund for Non-municipal Public Benefit Activities | \$71,297.00 | \$71,297.00 | \$8,658.00 | \$66,059.00 | \$5,238.00 | 93% |
| 1024 | Conservation Commission | \$2,250.00 | \$2,250.00 | \$0.00 | \$551.00 | \$1,699.00 | 24% |
| 1025 | Debt Service - Interest | \$37,765.00 | \$37,765.00 | \$16,698.13 | \$37,146.47 | \$618.53 | 98% |
| 1026 | Debt Service - Principal | \$132,500.00 | \$132,500.00 | \$0.00 | \$132,500.00 | \$0.00 | 100% |
| 1027 | General Public Safety | \$63,239.00 | \$63,239.00 | \$11,994.91 | \$27,635.80 | \$35,603.20 | 44% |
| 1028 | Non-Recur. Capital Accounts | \$141,000.00 | \$141,000.00 | \$0.00 | \$141,000.00 | \$0.00 | 100% |
| 1202 | 107 Main St. Property | \$26,600.00 | \$26,600.00 | \$6,007.61 | \$21,831.98 | \$4,768.02 | 82% |
| 1203 | 35 Railroad St Property | \$4,550.00 | \$4,550.00 | \$644.17 | \$1,897.32 | \$2,652.68 | 42% |
| 2001 | Fire Commission | \$112,500.00 | \$112,500.00 | \$5,335.31 | \$42,459.66 | \$70,040.34 | 38% |
| 3001 | Road Maintenance | \$565,419.00 | \$565,419.00 | \$62,290.58 | \$271,808.67 | \$293,610.33 | 48% |
| 3002 | Town Garage | \$27,950.00 | \$27,950.00 | \$5,096.69 | \$10,075.69 | \$17,874.31 | 36% |

| <u>ACCT#</u> | <u>ACCOUNT TITLE</u> | <u>ORIGINAL 2023 - 24 BUDGET</u> | <u>AMENDED 2023 - 24 BUDGET</u> | <u>12/1/2023 12/31/2023</u> | <u>07/1/23 - 12/31/2023</u> | <u>Unexpended Balance</u> | <u>% Used</u> |
|--------------|-----------------------|--|---|---------------------------------|---------------------------------|-------------------------------|-------------------|
| | | | | \$0.00 | | | |
| 4001 | Recreation Commission | \$87,145.00 | \$87,145.00 | \$4,103.90 | \$77,081.91 | \$10,063.09 | 88% |
| 6001 | Waste Management | \$173,715.00 | \$173,715.00 | \$25,375.62 | \$69,219.82 | \$104,495.18 | 40% |
| | Total | \$2,247,689.00 | \$2,253,689.00 | \$283,444.67 | \$1,320,093.63 | \$933,595.37 | 59% |

*** 33% thru fiscal year 2023-24

Board of Finance/Town Mtg Approved:

BOF approved:

10/16/2023 BOF approved for water testing 1020-352 \$6,000.00

| <u>ACCT#</u> | <u>ACCOUNT TITLE</u> | <u>ORIGINAL 2023 - 24 BUDGET</u> | <u>AMENDED 2023 - 24 BUDGET</u> | <u>7/1/23 - 8/30/2023</u> | <u>9/1/2023- 9/30/2023</u> | <u>10/1/2023- 10/31/2023</u> | <u>11/1/2023 11/30/2023</u> |
|--------------|--|--|---|-------------------------------|--------------------------------|----------------------------------|---------------------------------|
| 1001 | Selectmen Expenses | \$60,208.00 | \$60,208.00 | \$10,439.38 | \$4,267.49 | \$4,267.49 | \$4,916.15 |
| 1002 | Town Hall Expenses | \$60,050.00 | \$60,050.00 | \$13,623.90 | \$1,901.26 | \$2,088.68 | \$4,018.02 |
| 1003 | Legal Expenses | \$13,673.00 | \$13,673.00 | \$1,180.99 | \$0.00 | \$238.96 | \$563.76 |
| 1005 | Board of Assessors | \$57,956.00 | \$57,956.00 | \$10,040.68 | \$3,280.20 | \$7,227.55 | \$2,819.70 |
| 1006 | Board of Tax Review | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 | \$53.36 | \$0.00 |
| 1007 | Board of Finance | \$34,950.00 | \$34,950.00 | \$9,970.00 | \$7,000.00 | \$0.00 | \$560.00 |
| 1008 | Tax Collector | \$36,920.00 | \$36,920.00 | \$10,693.81 | \$1,704.80 | \$1,682.30 | \$1,662.30 |
| 1009 | Treasurer | \$43,335.00 | \$43,335.00 | \$8,093.99 | \$3,171.52 | \$3,753.02 | \$3,145.22 |
| 1010 | Town Clerk | \$51,213.00 | \$51,213.00 | \$8,578.73 | \$2,663.98 | \$4,998.24 | \$3,833.90 |
| 1011 | Planning & Zoning | \$37,770.00 | \$37,770.00 | \$3,975.84 | \$3,450.00 | \$4,490.00 | \$0.00 |
| 1012 | Zoning Board of Appeals | \$500.00 | \$500.00 | \$0.00 | \$0.00 | \$135.00 | \$72.60 |
| 1014 | Registrar of Voters | \$28,960.00 | \$28,960.00 | \$920.00 | \$0.00 | \$3,390.87 | \$2,056.72 |
| 1015 | Insurance | \$45,960.00 | \$45,960.00 | \$12,446.92 | \$11,832.99 | \$0.00 | \$0.00 |
| 1016 | Benefits | \$230,050.00 | \$230,050.00 | \$30,707.10 | \$29,627.39 | \$17,411.23 | \$18,308.43 |
| 1017 | Economic Development | \$500.00 | \$500.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1018 | Public Health | \$19,171.00 | \$19,171.00 | \$10,407.44 | \$0.00 | \$500.00 | \$0.00 |
| 1019 | Social Services | \$53,923.00 | \$53,923.00 | \$16,554.35 | \$2,439.33 | \$6,290.00 | \$3,028.69 |
| 1020 | Wm. Surdam Blding | \$14,420.00 | \$20,420.00 | \$1,827.68 | \$2,443.68 | \$239.75 | \$4,231.67 |
| 1021 | Street Lights | \$7,700.00 | \$7,700.00 | \$1,694.66 | \$1,148.43 | \$733.57 | \$656.30 |
| 1022 | General Assistance | \$3,000.00 | \$3,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 1023 | Selectmen's Fund for Non-municipal Public Benefit Activities | \$71,297.00 | \$71,297.00 | \$57,313.00 | \$44.00 | \$44.00 | \$5,044.00 |
| 1024 | Conservation Commission | \$2,250.00 | \$2,250.00 | \$551.00 | \$0.00 | \$0.00 | \$0.00 |
| 1025 | Debt Service - Interest | \$37,765.00 | \$37,765.00 | \$20,448.34 | \$0.00 | \$0.00 | \$1,316.27 |
| 1026 | Debt Service - Principal | \$132,500.00 | \$132,500.00 | \$132,500.00 | \$0.00 | \$0.00 | \$0.00 |
| 1027 | General Public Safety | \$63,239.00 | \$63,239.00 | \$10,716.45 | \$2,147.68 | \$2,776.76 | \$2,391.64 |
| 1028 | Non-Recur. Capital Accounts | \$141,000.00 | \$141,000.00 | \$111,000.00 | \$30,000.00 | \$0.00 | \$0.00 |
| 1202 | 107 Main St. Property | \$26,600.00 | \$26,600.00 | \$4,782.82 | \$9,102.56 | \$1,938.99 | \$2,098.93 |
| 1203 | 35 Railroad St Property | \$4,550.00 | \$4,550.00 | \$839.08 | \$169.08 | \$244.99 | \$197.07 |
| 2001 | Fire Commission | \$112,500.00 | \$112,500.00 | \$31,491.16 | \$3,690.67 | \$1,942.52 | \$3,268.61 |
| 3001 | Road Maintenance | \$565,419.00 | \$565,419.00 | \$149,417.66 | \$25,409.87 | \$34,690.56 | \$28,495.72 |
| 3002 | Town Garage | \$27,950.00 | \$27,950.00 | \$2,474.70 | \$1,343.01 | \$1,161.29 | \$2,486.94 |

| <u>ACCT#</u> | <u>ACCOUNT TITLE</u> | <u>ORIGINAL 2023 - 24 BUDGET</u> | <u>AMENDED 2023 - 24 BUDGET</u> | <u>7/1/23 - 8/30/2023</u> | <u>9/1/2023- 9/30/2023</u> | <u>10/1/2023- 10/31/2023</u> | <u>11/1/2023 11/30/2023</u> |
|--------------|-----------------------|--|---|-------------------------------|--------------------------------|----------------------------------|---------------------------------|
| 4001 | Recreation Commission | \$87,145.00 | \$87,145.00 | \$63,150.60 | \$7,222.16 | \$2,605.25 | \$2,730.40 |
| 6001 | Waste Management | \$173,715.00 | \$173,715.00 | \$17,865.68 | \$10,429.26 | \$15,549.26 | \$13,125.58 |
| Total | | \$2,247,689.00 | \$2,253,689.00 | \$753,705.96 | \$164,489.36 | \$118,453.64 | \$111,028.62 |

*** 33% thru fiscal year 2023-24

Board of Finance/Town Mtg Approved:

BOF approved:

10/16/2023 BOF approved for water testing 1020-352 \$6,000.00

| | | Approved 2023 - 2024 <u>Revenue Budget</u> | Amended 2023- 2024 <u>Revenue Budget</u> | 7/1/2023 - 12/31/2023 | Revenue Uncollected | |
|----------|-----------------------------|--|--|--------------------------|------------------------|-------------|
| 1108-901 | Current Property Tax | \$ 4,978,256.00 | \$ 4,978,256.00 | \$ 2,862,656.90 | \$ 2,115,599.10 | |
| 1108-902 | Prior Years Tax | \$ - | \$ - | \$ 76,286.76 | \$ | (76,286.76) |
| 1108-103 | Interest/Lien Fees | \$ - | \$ - | \$ 59,786.05 | \$ | (59,786.05) |
| 2110-904 | Conveyance Tax | \$ 15,000.00 | \$ 15,000.00 | \$ 27,964.06 | \$ | (12,964.06) |
| 2111-912 | Planning & Zoning | \$ 1,500.00 | \$ 1,500.00 | \$ 620.00 | \$ 880.00 | |
| 2113-913 | Building Permits | \$ 20,000.00 | \$ 20,000.00 | \$ 9,545.00 | \$ 10,455.00 | |
| 2122-953 | General Assistance | \$ - | \$ - | \$ - | \$ - | |
| 2124-915 | Inlands/Wetlands | \$ 500.00 | \$ 500.00 | \$ 435.00 | \$ 65.00 | |
| 2210-920 | Town Clerk Fees | \$ 8,550.00 | \$ 8,550.00 | \$ 4,608.00 | \$ 3,942.00 | |
| 2410-951 | Rental Income | \$ 19,525.00 | \$ 19,525.00 | \$ 8,175.00 | \$ 11,350.00 | |
| 2410-951 | Copy/Fax Income | \$ 1,700.00 | \$ 1,700.00 | \$ 585.75 | \$ 1,114.25 | |
| 2410-951 | Other Town Revenue | \$ 32,000.00 | \$ 32,000.00 | \$ 39,085.47 | \$ | (7,085.47) |
| 2410-951 | Recreation Fees | \$ 10,500.00 | \$ 10,500.00 | \$ 6,579.00 | \$ 3,921.00 | |
| 2420-952 | Public Works | \$ - | \$ - | \$ - | \$ - | |
| 2601-922 | Transfer Station Fees | \$ 16,225.00 | \$ 16,225.00 | \$ 11,545.65 | \$ 4,679.35 | |
| 3101-939 | Town Aid Road Money | \$ 169,392.00 | \$ 169,392.00 | \$ 83,724.87 | \$ 85,667.13 | |
| 4110-950 | Bank Dep/Investments | \$ 5,000.00 | \$ 5,000.00 | \$ 9,434.39 | \$ | (4,434.39) |
| 5210-930 | Pilot State Property | \$ 77,153.00 | \$ 77,153.00 | \$ 84,868.34 | \$ | (7,715.34) |
| 5215-931 | Colleges/Hospitals | \$ - | \$ - | \$ - | \$ - | |
| 5220-932 | Mashnatucket Pequot Fund | \$ 6,202.00 | \$ 6,202.00 | \$ - | \$ 6,202.00 | |
| 5240-933 | Elderly Relief | \$ 2,000.00 | \$ 2,000.00 | \$ - | \$ 2,000.00 | |
| 5290-934 | All Other State | \$ 44,844.00 | \$ 44,844.00 | \$ 51,759.38 | \$ (6,915.38) | |
| 5291-935 | Tel Access Line Tax | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ 6,000.00 | |
| 5292-936 | Local Capital Improv(LOCIP) | \$ 18,530.00 | \$ 18,530.00 | \$ 18,274.00 | \$ 256.00 | |
| 5410-937 | Education Cost Sharing | \$ 111,680.00 | \$ 111,680.00 | \$ 31,438.00 | \$ 80,242.00 | |
| 5420-938 | Pupil Transportation | \$ - | \$ - | \$ - | \$ - | |
| | Property Taxes | \$ 4,978,256.00 | \$ 4,978,256.00 | \$ 2,998,729.71 | \$ 2,115,599.10 | |
| | State & Local Revenues | \$ 566,301.00 | \$ 566,301.00 | \$ 388,641.91 | \$ 209,858.35 | |
| | Revenue Receivables | \$ 5,544,557.00 | \$ 5,544,557.00 | \$ 3,387,371.62 | \$ 2,325,457.45 | |
| 1400-954 | Approp. From Gen Fund | \$ 323,542.00 | \$ 329,542.00 | \$ - | \$ 329,542.00 | |
| | Trans. from Reserve Accts | | | \$ | \$ - | |
| | Total Revenue Budget | \$ 5,868,099.00 | \$ 5,874,099.00 | \$ 3,387,371.62 | \$ 2,654,999.45 | |

**

Oct-23

General Fund Appropriations Amendments:

BOF approved for water testing 1020-352

\$6,000.00