

## Board of Finance Special Meeting

### Agenda

November 12, 2020 at 6:00 pm (via remote conference)

To join via internet: <https://us02web.zoom.us/j/86855284805>

To join via phone: 646 558 8656

Meeting ID: 868 5528 4805

Passcode: 06883

- 1- Discussion regarding the Fiscal Year 2021-22 budget outlook and recent November 10<sup>th</sup> tri-board meeting.
- 2- Discussion regarding Town road paving and potential bonding. Mark Chapman, Hilltop Securities for the bonding discussion.
- 3- Discussion regarding the first quarter Board of Education financial report. Phil Cross, Director of Finance and Operations, Dr. William McKersie, Superintendent of Schools.
- 4- Discussion regarding the first quarter Town financial report. Rick Darling, Finance Director
- 5- Discussion regarding fiscal year ending 2019-20 line item transfers. Rick Darling, Finance Director

# Item 2

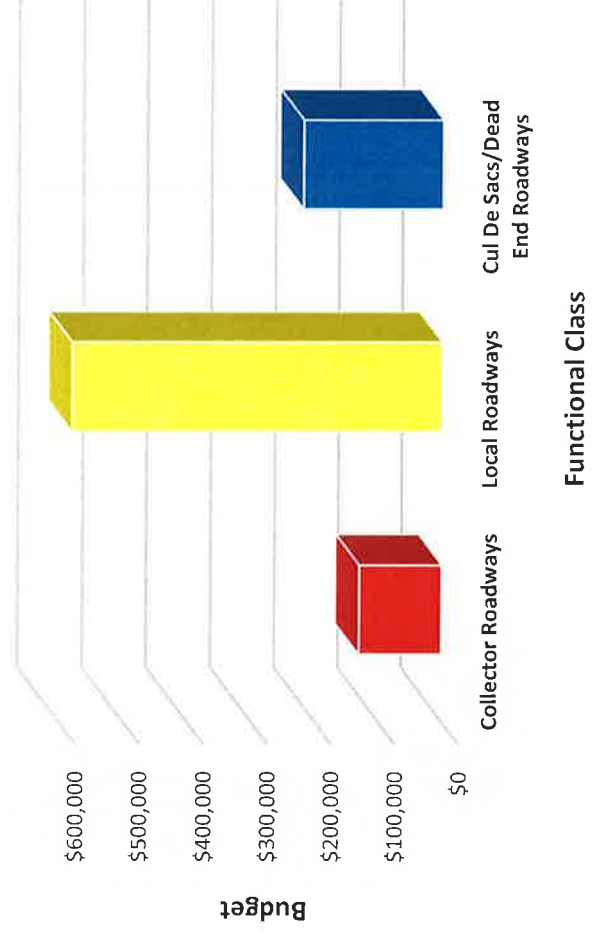
# Data Analysis & Planning

## Forecast Scenario A



### Roadway Forecast Summary Weston, CT

Functional Class	Road Miles	Current RSR	Target RSR	Annual Target Amount
Collector Roadways	10.56	72.97	77.00	\$130,000
Local Roadways	49.77	68.62	72.50	\$580,000
Cul De Sacs/Dead End Roadways	20.74	60.77	65.00	\$220,000
<b>Total</b>	<b>81.07</b>			<b>\$930,000</b>
<b>Network Level</b>	<b>81.07</b>	<b>66.07</b>	<b>70.00</b>	<b>\$930,000</b>



# Data Analysis & Planning

## Forecast Scenario A

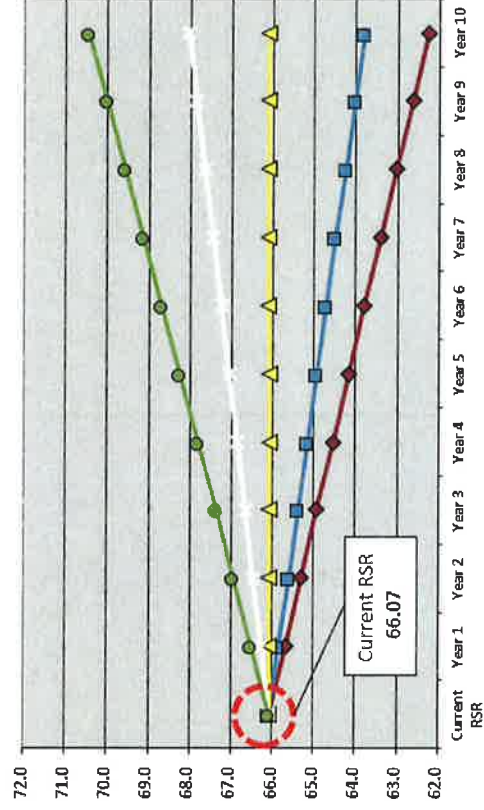
### Roadway Forecast Model Weston, CT

ManageMyRoads by BETA

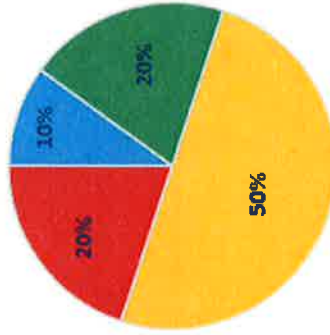
Analysis Type: Network Level

Road Miles: 81.07

Target RSR: 70.0



Funding Distribution by Repair Type



- Routine Maintenance
- Preventative Maintenance
- Minor Rehabilitation
- Major Rehabilitation

Funding Scenarios

Scenario 1	\$400,000
Scenario 2	\$500,000
Scenario 3	\$650,000
Scenario 4	\$775,000
Scenario 5	\$930,000

\*Please Note: Unit pricing accounts for curb to curb improvements only; does not include any drainage, sidewalk, ADA, gravel sub-base or utility improvements.



# Data Analysis & Planning

## Forecast Scenario A

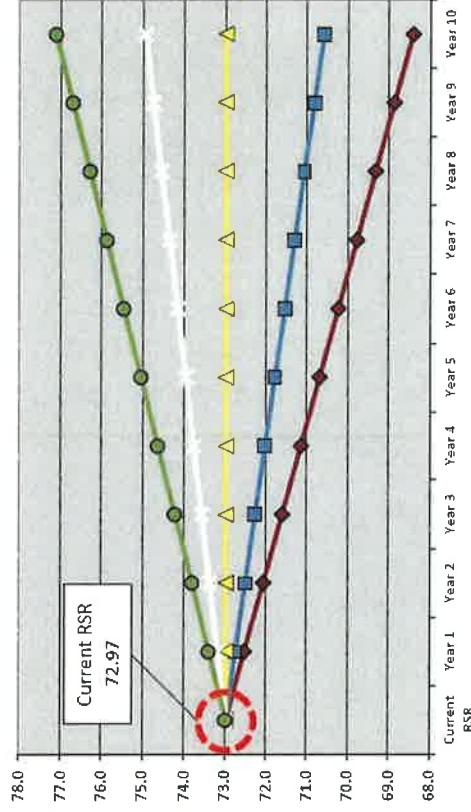
### Roadway Forecast Model Weston, CT

ManageMyRoads by BETA

#### Analysis Type: Collector Roadways

Road Miles: 10.56

Target RSR: 77.0



#### Funding Distribution by Repair Type



- Routine Maintenance
- Preventative Maintenance
- Minor Rehabilitation
- Major Rehabilitation

#### Funding Scenarios

Scenario 1	\$50,000
Scenario 2	\$70,000
Scenario 3	\$92,000
Scenario 4	\$110,000
Scenario 5	\$130,000

\*Please Note: Unit pricing accounts for curb to curb improvements only; does not include any drainage, sidewalk, ADA, gravel sub-base or utility improvements.





# Data Analysis & Planning

## Forecast Scenario A

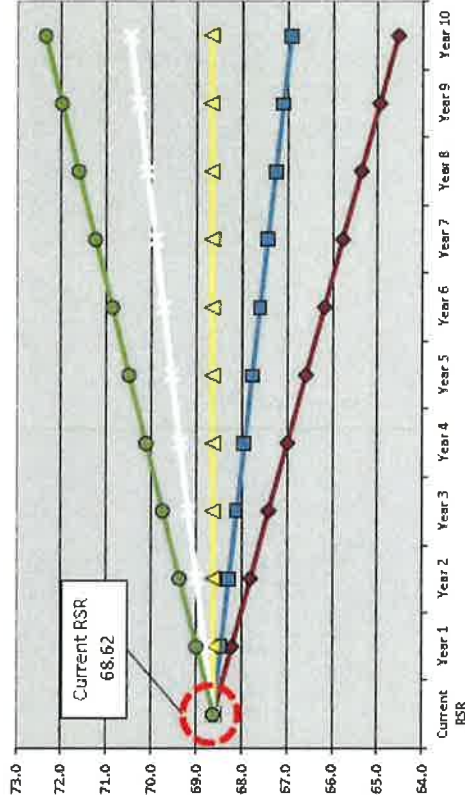
### Roadway Forecast Model Weston, CT

ManagedMyRoads by BETA

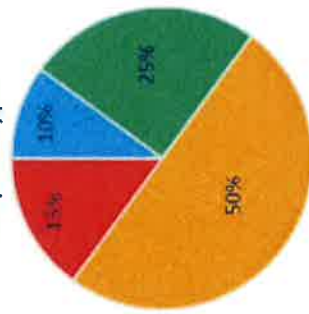
Analysis Type: Local Roadways

Road Miles: 49.77

Target RSR: 72.5



Funding Distribution by Repair Type



- Routine Maintenance
- Preventative Maintenance
- Minor Rehabilitation
- Major Rehabilitation

Funding Scenarios

Scenario	Funding (\$)
Scenario 1	\$250,000
Scenario 2	\$350,000
Scenario 3	\$425,000
Scenario 4	\$500,000
Scenario 5	\$580,000

\*Please Note: Unit pricing accounts for curb to curb improvements only; does not include any drainage, sidewalk, ADA, gravel sub-base or utility improvements.



# Data Analysis & Planning

## Forecast Scenario A

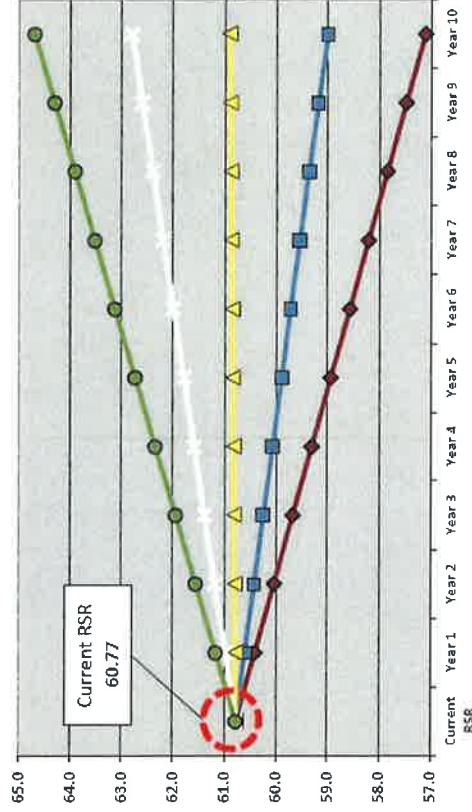
### Roadway Forecast Model Weston, CT

ManageMyRoads by BETA

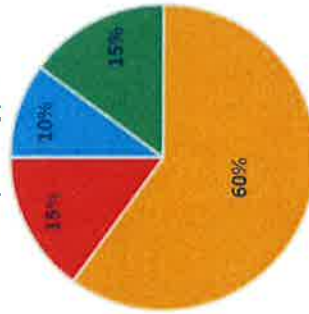
#### Analysis Type: Cul De Sac/Dead End Roadways

Road Miles: 20.74

Target RSR: 65



#### Funding Distribution by Repair Type



- Routine Maintenance
- Preventative Maintenance
- Minor Rehabilitation
- Major Rehabilitation

#### Funding Scenarios

Scenario 1	\$100,000
Scenario 2	\$130,000
Scenario 3	\$160,000
Scenario 4	\$190,000
Scenario 5	\$220,000

\*Please Note: Unit pricing accounts for curb to curb improvements only; does not include any drainage, sidewalk, ADA, gravel sub-base or utility improvements.

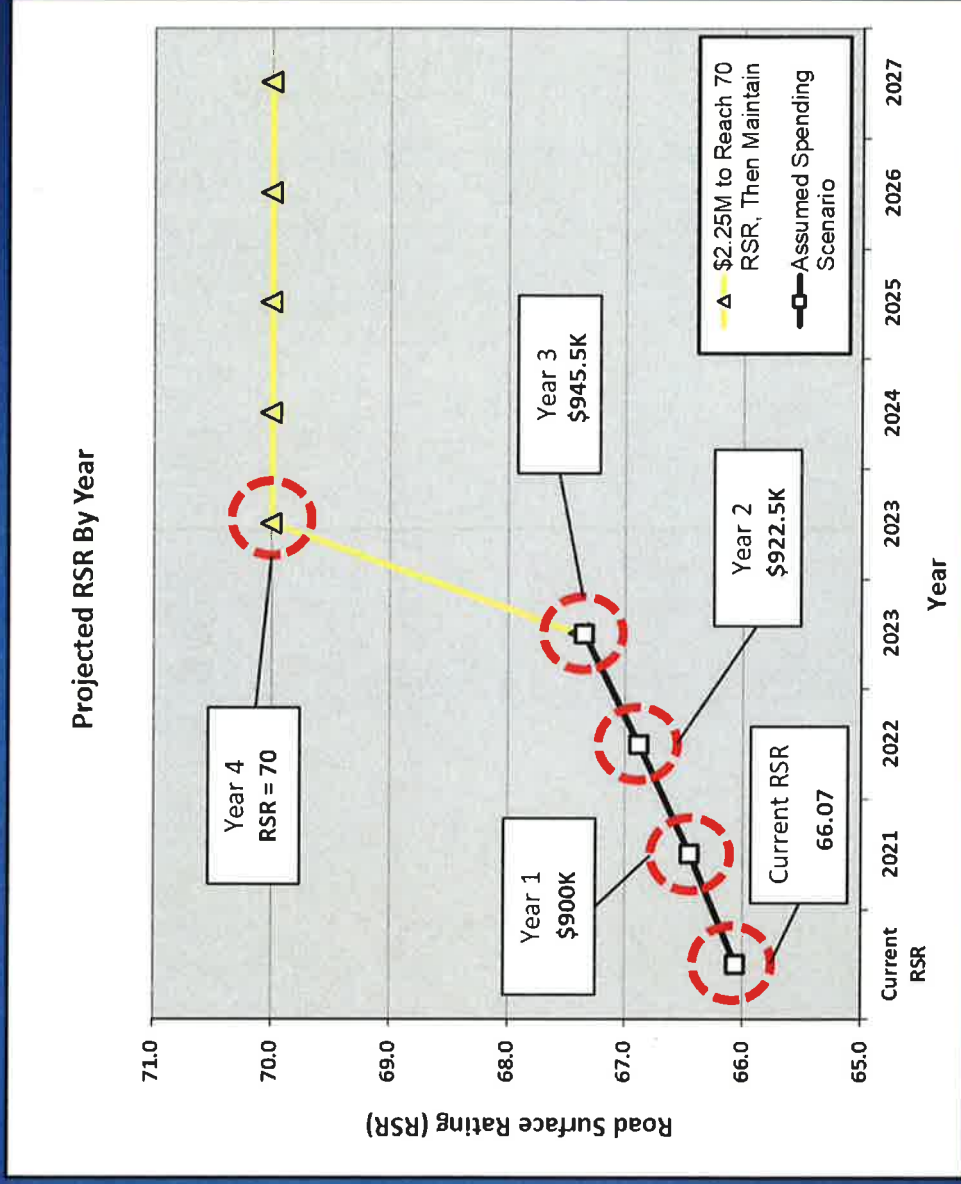


# Data Analysis & Planning

## Forecast Scenario B

### Scenario B

- Year 1 - \$900k
- Year 2 - \$922.5k
- Year 3 - \$945.5k
- \$2.25 Million to Reach 70 RSR in Year 4
- \$650k to Maintain thereafter



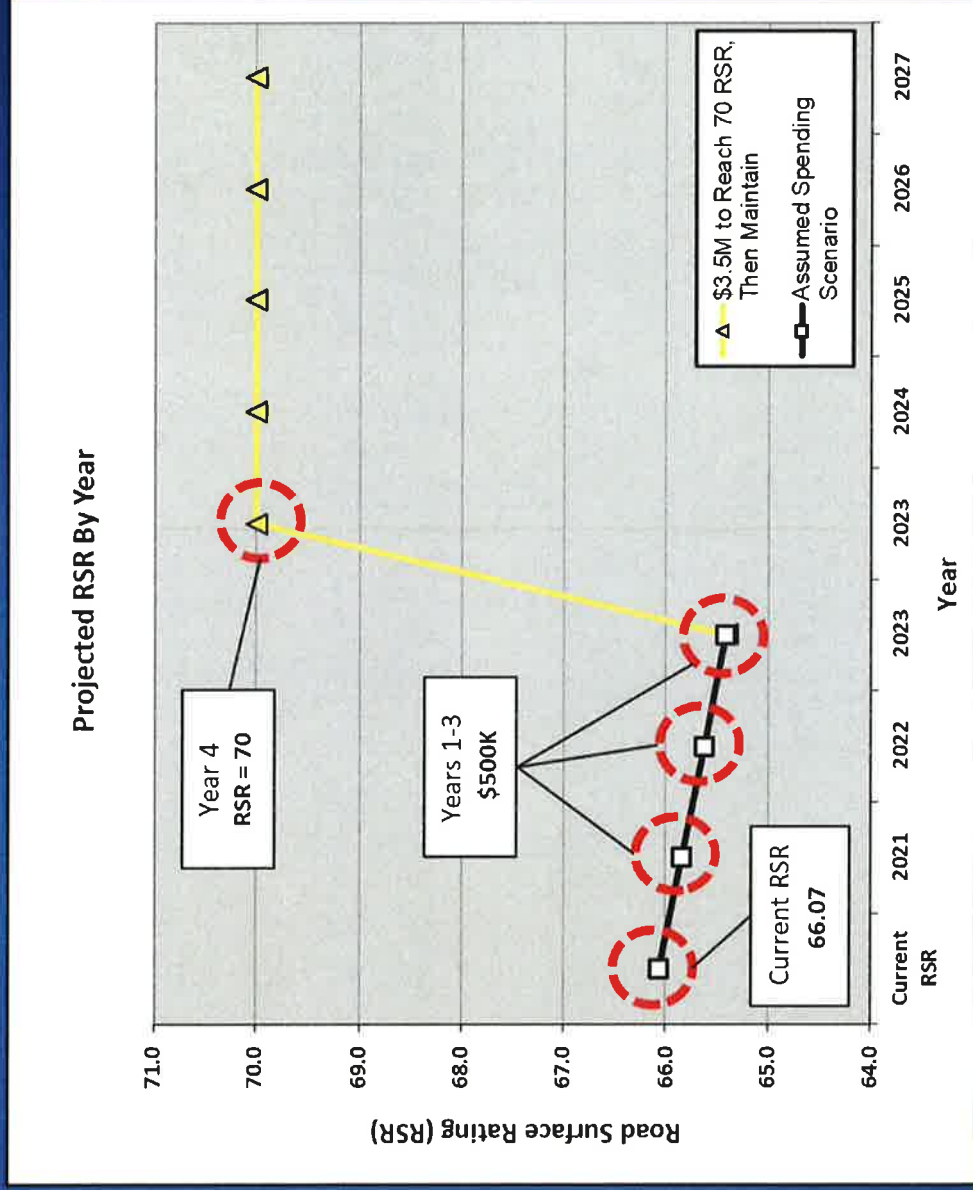


# Data Analysis & Planning

## Forecast Scenario C

### Scenario C

- Year 1 - \$500k
- Year 2 - \$500k
- Year 3 - \$500k
- \$3.5 Million to Reach 70 RSR in Year 4
- \$650k to Maintain thereafter



## WESTON

\$3,000,000

PRO FORMA - 1 Yr Deferral - 14 Yr LEVEL PRINCIPAL

MAY 2021 ISSUANCE

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/30/2021	-	-	-	-
06/30/2022	-	-	64,587.50	64,587.50
06/30/2023	210,000.00	5.000%	64,587.50	274,587.50
06/30/2024	210,000.00	4.000%	54,087.50	264,087.50
06/30/2025	215,000.00	4.000%	45,687.50	260,687.50
06/30/2026	215,000.00	2.250%	37,087.50	252,087.50
06/30/2027	215,000.00	1.500%	32,250.00	247,250.00
06/30/2028	215,000.00	1.500%	29,025.00	244,025.00
06/30/2029	215,000.00	1.500%	25,800.00	240,800.00
06/30/2030	215,000.00	1.500%	22,575.00	237,575.00
06/30/2031	215,000.00	1.500%	19,350.00	234,350.00
06/30/2032	215,000.00	1.500%	16,125.00	231,125.00
06/30/2033	215,000.00	1.500%	12,900.00	227,900.00
06/30/2034	215,000.00	1.500%	9,675.00	224,675.00
06/30/2035	215,000.00	1.500%	6,450.00	221,450.00
06/30/2036	215,000.00	1.500%	3,225.00	218,225.00
<b>Total</b>	<b>\$3,000,000.00</b>	<b>-</b>	<b>\$443,412.50</b>	<b>\$3,443,412.50</b>

### Yield Statistics

Bond Year Dollars	\$25,560.00
Average Life	8.520 Years
Average Coupon	1.7347907%
Net Interest Cost (NIC)	1.7347907%
True Interest Cost (TIC)	1.7491829%
Bond Yield for Arbitrage Purposes	1.7491829%
All Inclusive Cost (AIC)	1.7491829%

### IRS Form 8038

Net Interest Cost	1.7347907%
Weighted Average Maturity	8.520 Years

## WESTON

\$3,000,000

PRO FORMA - 2 Yr Deferral - 13 Yr LEVEL PRINCIPAL

MAY 2021 ISSUANCE

### Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I
06/30/2021	-	-	-	-
06/30/2022	-	-	64,550.00	64,550.00
06/30/2023	-	-	64,550.00	64,550.00
06/30/2024	230,000.00	5.000%	64,550.00	294,550.00
06/30/2025	230,000.00	4.000%	53,050.00	283,050.00
06/30/2026	230,000.00	4.000%	43,850.00	273,850.00
06/30/2027	230,000.00	1.500%	34,650.00	264,650.00
06/30/2028	230,000.00	1.500%	31,200.00	261,200.00
06/30/2029	230,000.00	1.500%	27,750.00	257,750.00
06/30/2030	230,000.00	1.500%	24,300.00	254,300.00
06/30/2031	230,000.00	1.500%	20,850.00	250,850.00
06/30/2032	230,000.00	1.500%	17,400.00	247,400.00
06/30/2033	230,000.00	1.500%	13,950.00	243,950.00
06/30/2034	230,000.00	1.500%	10,500.00	240,500.00
06/30/2035	235,000.00	1.500%	7,050.00	242,050.00
06/30/2036	235,000.00	1.500%	3,525.00	238,525.00
<b>Total</b>	<b>\$3,000,000.00</b>	<b>-</b>	<b>\$481,725.00</b>	<b>\$3,481,725.00</b>

### Yield Statistics

Bond Year Dollars	\$27,055.00
Average Life	9.018 Years
Average Coupon	1.7805396%
Net Interest Cost (NIC)	1.7805396%
True Interest Cost (TIC)	1.7968322%
Bond Yield for Arbitrage Purposes	1.7968322%
All Inclusive Cost (AIC)	1.7968322%

### IRS Form 8038

Net Interest Cost	1.7805396%
Weighted Average Maturity	9.018 Years

# Item 3

WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT

Jun-20

Period: 12 of 12 (REVISED)

Object Series	Account	FY 20 Adopted Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Adjusted Budget	FY 2020 Expended	FY 2020 Encumbered	FY 2020 Anticipated	FY 2020 Projected to EOY	FY 2020 Balance Available
<b>WESTON PUBLIC SCHOOLS</b>										
<b>Salaries &amp; Wages (1000s)</b>										
	Certified Staff	25,278,541	(275,911)		25,002,630	24,941,705			24,941,705	60,924
	Non Certified Staff	6,057,273	(44,135)		6,013,138	6,077,828			6,077,828	(64,690)
	Overtime	187,700	2,430		190,130	162,738			162,738	27,392
	Certified Stipends	842,981	(686)		842,295	824,102			824,102	18,193
	Non Certified Stipends	262,378	(5,108)		257,270	241,248			241,248	16,022
	Turnover Savings	(318,013)	318,013		0	0			0	0
	Salary Differential	82,020	(82,020)		0	0			0	0
	Group \$ transfer in/(transfer out):	\$32,392,880	(\$87,417)	\$0	\$32,305,462	\$32,247,621	\$0	\$0	\$32,247,621	\$57,841
	Group change %:				-0.3%	99.8%	0.0%	0.0%	99.8%	
<b>Benefits (2000's)</b>										
	2000 Health Insurance	7,701,232	(2,637)		7,698,595	7,790,363			7,790,363	(91,768)
	2022 Premium Cost Share	(1,368,814)	0		(1,368,814)	(1,361,419)			(1,361,419)	(7,395)
	2001 Social Security	558,237	0		558,237	552,072			552,072	6,165
	2002 Medicare	466,950	0		466,950	460,986			460,986	5,964
	2003 Workers Compensation	238,335	(37,935)		200,400	205,411			205,411	(5,011)
	2004 Unemployment Compensation	37,065	(4,065)		33,000	60,043			60,043	(27,043)
	2005 Early Retirement Incentive	276,499	39,167		315,666	315,665			315,665	1
	2007 Pension Contributions	1,010,900	81,523		1,092,423	1,088,303			1,088,303	4,120
	2010 Tuition Reimbursement	80,000	0		80,000	58,565			58,565	21,435
	2011 Life Insurance	54,054	5,946		60,000	58,635			58,635	1,365
	2012 Disability Insurance	15,306	(8,106)		7,200	6,290			6,290	910
	2014 Sick Bank	45,000	0		45,000	24,556			24,556	20,444
	Group \$ transfer in/(transfer out):	\$9,114,764	\$73,893	\$0	\$9,188,657	\$9,259,470	\$0	\$0	\$9,259,470	(\$70,813)
	Group change %:				0.8%	100.8%	0.0%	0.0%	100.8%	
<b>Professional &amp; Technical Services (3000s)</b>										
	3210 Contracted Services Educational	365,670	(113,804)		251,866	195,184			195,184	56,682
	3220/3221 Consulting Services	257,200	16,504		273,704	265,218			265,218	8,486
	3235 Testing	99,600	(5,160)		94,440	80,956			80,956	13,484
	3239 Other Pupil Services	182,075	1,020		183,095	217,617			217,617	(34,522)
	3303 Management Services	64,105	10,715		74,820	72,230			72,230	2,590



WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT

Jun-20

Period: 12 of 12 (REVISED)

Object Series	Account	FY 20 Adopted Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Adjusted Budget	FY 20 Expended	FY 20 Encumbered	FY 20 Anticipated	FY 20 Projected to EOY	FY 20 Balance Available	10/9/2020
3304	License Fees-Facilities	3,500	0		3,500	2,335			2,335	1,165	
3306	Legal Fees	250,000	126,214		376,214	423,415			423,415	(47,200)	
3308	Police/Fire	89,013	0		89,013	68,638			68,638	20,375	
3309	Professional Technical Services	166,579	5,397		171,976	148,442			148,442	23,533	
3310	Sports Officials	52,049	0		52,049	52,049			52,049	0	
	<b>Group \$ transfer in/(transfer out):</b>	<b>\$1,529,791</b>	<b>\$40,886</b>	<b>\$0</b>	<b>\$1,570,677</b>	<b>\$1,526,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,526,084</b>	<b>\$44,593</b>	
	<b>Group change %:</b>				<b>\$40,886</b>	<b>97.2%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>97.2%</b>		
					<b>2.7%</b>						
	<b>Property Services (4000s)</b>										
4200	Cleaning Services	756,109	0		756,109	746,875			746,875	9,234	
4202	Rubbish Removal	55,020	(2,500)		52,520	40,741			40,741	11,779	
4302	Equipment Repairs	125,960	(3,730)		122,230	92,315	3,374		95,688	26,542	
4400	Equipment Rental	252,237	14,300		266,537	260,100			260,100	6,436	
4401	Rental of Facilities	4,675	(200)		4,475	4,397			4,397	78	
4500	Repair Allowance	204,400	80		204,480	159,846	38,376		198,222	6,258	
4509	Septic Cleaning	40,000	26,002		66,002	87,365	35,195		122,560	(56,558)	
4510	Asbestos Abatement	5,000	(2,756)		2,244	0			0	2,244	
4514	Fire Alarm System	25,000	7,226		32,226	30,540			30,540	1,686	
4518	Sewer System Plant Maintenance	93,162	0		93,162	93,262			93,262	(100)	
4520	Service Contracts	142,688	(1,492)		141,196	120,757			120,757	20,439	
4530	Parks & Recreation	64,372	0		64,372	60,393			60,393	3,979	
4533	Glass Replacement	5,000	(2,595)		2,405	2,010			2,010	395	
4534	Roof Repair	17,000	0		17,000	0			0	17,000	
4535	Window Treatments	3,000	0		3,000	0			0	3,000	
4539	Energy Management System	21,650	106		21,756	21,756			21,756	0	
4540	Athletic Facilities Repairs	20,000	125,707		145,707	145,134			145,134	573	
4541-4542/4550	Contracted Services	202,350	(7,864)		194,486	181,299			181,299	13,187	
4543	Paving	11,300	0		11,300	4,800			4,800	6,500	
4600	Special Projects	37,500	(20,130)		17,370	17,370			17,370	0	
4602	Tree Service	7,500	5,230		12,730	12,730			12,730	0	
4604	Snow Plowing	12,500	(3,275)		9,225	9,032			9,032	193	
4605	Signage	2,500	(750)		1,750	1,081			1,081	669	
4606	Sprinkler Repairs	3,000	6,574		9,574	8,011			8,011	1,563	
4610	Playground Repairs	5,000	5,284		10,284	7,398			7,398	2,886	
4701	Security System Monitoring	78,311	3,241		81,552	81,552			81,552	0	
4702	Locks/Keys	8,500	1,693		10,193	9,966			9,966	227	
	<b>Group \$ transfer in/(transfer out):</b>	<b>\$2,203,734</b>	<b>\$150,150</b>	<b>\$0</b>	<b>\$2,353,884</b>	<b>\$2,198,730</b>	<b>\$76,944</b>	<b>\$0</b>	<b>\$2,275,674</b>	<b>\$ 78,209</b>	
	<b>Group change %:</b>				<b>\$150,150</b>	<b>93.4%</b>	<b>3.3%</b>	<b>0.0%</b>	<b>96.7%</b>		
					<b>6.8%</b>						
	<b>Other Services (5000s)</b>										
5100	Regular Transportation	1,359,639	255		1,359,894	1,252,415			1,252,415	107,479	
5101	SPED Transportation	478,530	223,254		701,784	685,161			685,161	16,624	
5104	Athletic Transportation	90,520	0		90,520	61,557			61,557	28,963	
5105	Extra Curricular Transportation	11,350	0		11,350	6,816			6,816	4,534	

WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT

Jun-20

Period: 12 of 12 (REVISED)

Object Series	Account	FY 20 Adopted Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Adjusted Budget	FY 2020 Expended	FY 2020 Encumbered	FY 2020 Anticipated	FY 2020 Projected to EOY	FY 2020 Balance Available	10/9/2020
5200	General Liability Insurance	112,340	(41,735)		70,605	70,605			70,605	0	
5202	Athletic Insurance	29,939	(13,289)		16,650	16,650			16,650	0	
5205	Property Insurance	104,375	(6,540)		97,835	96,485			96,485	1,350	
5300	Communications	86,000	816		86,816	91,922			91,922	(5,106)	
5400	Postage	23,467	11,188		34,655	32,786			32,786	1,868	
5500	Advertising	8,000	(1,025)		6,975	5,964			5,964	1,011	
5501	Printing	21,633	4,108		25,741	16,281			16,281	9,460	
5600	Tuition	2,936,536	(133,522)		2,803,014	2,295,297	91,000		2,386,297	416,717	
5605	Tuition-ESS	287,228	0		287,228	286,110			286,110	1,118	
5800.5802-5880	Travel & Conference	63,182	3,862		67,044	44,827			44,827	22,217	
5801	Mileage Reimbursement	12,355	0		12,355	8,258			8,258	4,097	
5900	Other Purchased Services	6,700	900		7,600	2,528			2,528	5,073	
	Group \$ transfer in/(transfer out):	\$5,631,794	\$48,273	\$0	\$5,680,067	\$4,973,662	\$91,000	\$0	\$5,064,662	\$615,404	
	Group change %:				\$48,273	87.6%	1.6%	0.0%		89.2%	
					0.9%						
<b>Supplies &amp; Materials (6000's)</b>											
6110	Materials	537,246	(13,188)		524,058	449,521			449,521	74,537	
6120	Office Materials	39,510	(2,467)		37,043	21,452			21,452	15,591	
6130	Maintenance Materials	178,500	(18,138)		160,362	143,209			143,209	17,153	
6131	Custodial Materials	77,000	8,658		85,658	88,739			88,739	(3,082)	
6132	Security Materials	20,100	(445)		19,655	16,200			16,200	3,455	
6140	Software	512,469	0		512,469	467,463			467,463	45,007	
6270	Diesel Fuel	91,031	0		91,031	91,051			91,051	(20)	
6410	Books	171,269	(1,227)		170,042	163,396			163,396	6,645	
6510	Heating Oil	392,894	(23,694)		369,200	338,642			338,642	30,558	
6520	Electricity	710,317	(21,678)		688,639	619,849			619,849	68,790	
6530	Propane gas	4,000	0		4,000	1,745			1,745	2,255	
	Group \$ transfer in/(transfer out):	\$2,734,336	(\$72,179)	\$0	\$2,662,157	\$2,407,268	\$0	\$0	\$2,407,268	\$260,889	
	Group change %:				(\$72,179)	90.2%	0.0%	0.0%		90.2%	
					-2.6%						
<b>Equipment (7000's)</b>											
7300	Equipment	390,027	4,200		394,227	461,414	10,977		472,391	(78,164)	
		\$390,027	\$4,200	\$0	\$394,227	\$461,414	\$10,977	\$0	\$472,391	(\$78,164)	
	Group \$ transfer in/(transfer out):				\$4,200	117.0%	2.8%	0.0%		119.8%	
	Group change %:				1%						
<b>Other Objects (8000's)</b>											
8100	Dues, Fees and Memberships	97,087	9,942		107,029	91,658			91,658	15,371	
8900	Other Objects	27,395	0		27,395	21,888			21,888	5,507	
		\$124,482	\$9,942	\$0	\$134,424	\$113,546	\$0	\$0	\$113,546	\$20,877	
	Group \$ transfer in/(transfer out):				\$9,942	84.5%	0.0%	0.0%		84.5%	
	Group change %:				8.0%						

WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT

Jun-20

Period: 12 of 12 (REVISED)

Object Series	Account	FY 20 Adopted Budget	Cumulative Budget Adjustments	Current Report Budget Adjustments	Adjusted Budget	FY 2020 Expended	FY 2020 Encumbered	FY 2020 Anticipated	FY 2020 Projected to EOY	FY 2020 Balance Available	10/9/2020
9200	Technology Revenue	(103,101)	0	0	(103,101)	(102,106)			(102,106)	(995)	
9201	Participation Fees, Athletics	(83,097)	0	0	(83,097)	(60,515)			(60,515)	(22,582)	
9202	Gate Receipts, Athletics	(16,000)	0	0	(16,000)	(15,914)			(15,914)	(86)	
9205	Excess Cost SPED	(536,300)	(129,363)	0	(665,663)	(655,410)			(655,410)	(10,253)	
9206	Pre School Tuition SPED	(100,000)	0	0	(100,000)	(89,626)			(89,626)	(10,374)	
9207	Regular Ed. Tuition	(29,769)	(38,383)	0	(68,152)	(68,171)			(68,171)	18	
9208	Revenue from Town for Fields	(55,580)	0	0	(55,580)	(46,817)			(46,817)	(8,763)	
9209	Parking Fees	(45,000)	0	0	(45,000)	(39,600)			(39,600)	(5,400)	
9210	Theater Receipts	(46,750)	0	0	(46,750)	(24,112)			(24,112)	(22,638)	
9212	Facility Use Rental	(17,500)	0	0	(17,500)	(2,706)			(2,706)	(14,794)	
9215	Medicaid Revenue	(15,000)	0	0	(15,000)	(6,947)			(6,947)	(8,053)	
	Group \$ transfer in/(transfer out):	(\$1,048,097)	(\$167,746)	\$0	(\$1,215,843)	(\$1,111,924)	\$0	\$0	(\$1,111,924)	(\$103,919)	
	Group change %:				\$ (167,746)						
					16%						
	<b>Total:</b>	<b>\$53,073,710</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,073,710</b>	<b>\$52,069,872</b>	<b>\$ 178,921</b>	<b>\$ -</b>	<b>\$ 52,248,793</b>	<b>\$824,918</b>	
						98.11%	0.34%	0.00%	98.45%	1.55%	



October 9, 2020

**TO:** BOE Finance Committee

**FROM:** Phillip Cross, Director of Finance and Operations

**SUBJECT:** June Financial Report for FY 2020

Below is a revised summary report of the FY 20 Budget through June 2020.

<b>Object Series</b>	<b>Adjusted Budget</b>	<b>YTD Actuals</b>	<b>FY 20 Encumbrances</b>	<b>FY 20 Anticipated</b>	<b>FY 20 Balance Available</b>	<b>Balance as of 8-20-20</b>
Salaries (1000's)	\$32,305,462	\$32,247,621			\$57,841	\$57,841
Benefits (2000's)	\$9,188,657	\$9,259,470			(\$70,813)	(\$68,771)
Professional Services (3000's)	\$1,570,677	\$1,526,084			\$44,593	\$44,293
Property Services (4000s)	\$2,353,884	\$2,198,730	\$76,944		\$78,209	\$73,861
Other Services (5000s)	\$5,680,067	\$4,973,662	\$91,000		615,404	\$573,580
Supplies (6000s)	\$2,662,157	\$2,401,268			\$260,888	\$257,986
Equipment (7000s)	\$394,227	\$461,414	\$10,977		(\$78,163)	(\$78,181)
Other Objects (8000s)	\$134,424	\$113,546			\$20,877	\$20,877
Revenue (9000s)	(\$1,215,843)	(\$1,111,924)			(\$103,919)	(\$103,919)
<b>Total</b>	<b>\$53,073,710</b>	<b>\$52,069,872</b>	<b>\$ 178,921</b>	<b>\$ 0</b>	<b>\$824,918</b>	<b>\$777,568</b>

We have reconciled our book balances with the Town. The above summary reflects our revised FY 20 fiscal year end results.

In the aggregate, the available balance has increased by \$47,350. This increase is attributed to open purchase orders that were subsequently closed or reduced.

It should be noted that the 8-20-20 encumbrance balance was artificially understated by anticipated receivables/negative encumbrance of \$108,753. Because the receivables were applied to the encumbrances and not to expenditures, expenditures were in effect artificially overstated. That is the normal practice we follow until the actual

receivables are collected. Once collected we reduce expense, and remove the credit from the encumbrance line. We have collected the receivables and all adjustment have been made.

I am recommending that we ask the BOF to add the \$47,350 to the newly established non-lapsing account.



WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT

Period: 3 of 12

2017-2018		2018-2019		2019-2020		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021	
Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End
Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object	Object
Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code	Code
Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description	Description
	Salaries & Wages (1000s)																						
1110	Administrators	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120	2,940,692	2,958,120
1111	Regular Ed. Teachers	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162	14,438,162
1112	Special Ed. Teachers	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144	2,279,850	2,261,144
1113	Guidance	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515	1,020,707	1,100,515
1114	Psychologist	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883	472,621	441,883
1115	Social Worker	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140	193,946	146,140
1116	Speech & Hearing	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236	517,368	544,236
1117	Academic Assistants	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769	758,161	766,769
1118	Talented & Gifted	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820	205,471	201,820
1119	Library/Media	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457	399,004	508,457
1135	Transition Coordinator	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832	59,505	117,832
1139	Certified Stipends	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912	824,102	827,912
1140	Academic Leader (CL's)	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734	584,428	557,734
1141	Mentor Teacher	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136	371	1,136
1142	Behavioral Analyst	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096	272,612	260,096
1145	English Language Learner	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-	44,359	-
	<b>Sub-Total Certified Salaries</b>	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776	\$ 25,031,956	\$ 24,694,776
	Non-Cert. Supervisors	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812	406,422	402,812
1210	Nurses	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325	215,220	165,325
1211	Occupational Therapist	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664	295,567	282,664
1221	Secretarial	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590	1,267,185	1,385,590
1231	Para Educators	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669	1,761,865	1,681,669
1234	Bus Aides	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209	165,721	185,209
1235	Technicians	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875	525,426	523,875
1237	Vocational Specialist	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429	61,021	58,429
1241	Safety Monitors	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482	239,373	236,482
1251	Custodians	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773	476,898	483,773
1261	Maintenance Mechanics & Grounds	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800	456,755	555,800
1269/80	Non Certified Stipends	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798	241,248	231,798
1295	School Van Drivers	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365	202	264,365
	<b>Sub-Total Non-Certified Salaries</b>	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791	\$ 6,112,902	\$ 6,457,791
	Homebound Tutor	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442	-	78,442
1131	Degree Level Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1137	Substitute Teacher	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636	147,029	235,636
1138	Summer Work -Certified Staff	185,735	174,525	185,735	174,525	185,735	174,525	185,735	174,525	18													

**WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT**

**Sep-20**  
Period: 3 of 12

2017-2018		2018-2019		2019-2020		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021		2020-2021	
Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End	Year-End
Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense	Expense
122,719	137,378	136,838	1143	Building Substitutes	203,175	203,175	203,175	3,475	59,850	199,850	203,175	203,175	3,475	59,850	199,850	203,175	203,175	3,475	59,850
207,673	108,364	208,344	1144	Long term Substitute	-	-	-	23,725	328,391	(352,116)	-	-	23,725	328,391	(352,116)	-	-	23,725	328,391
53,161	77,702	50,209	1213/1233	Non-Certified Substitutes	42,500	42,500	42,500	454	-	-	42,500	42,500	454	-	-	42,500	42,500	454	-
199,304	200,265	162,738	1212/22/38	Overtime	203,700	203,700	203,700	17,335	-	186,365	203,700	203,700	17,335	-	186,365	203,700	203,700	17,335	-
106,823	121,616	155,964	/42/52/62	Summer Work-Non-Cert.	171,974	171,974	171,974	102,354	-	69,620	171,974	171,974	102,354	-	69,620	171,974	171,974	102,354	-
-	-	-	1160	Turnover Savings	(51,736)	(51,736)	(51,736)	-	-	-	(51,736)	(51,736)	-	-	-	(51,736)	(51,736)	-	-
-	-	-	1270	Salary Differential	180,107	180,107	180,107	-	-	-	180,107	180,107	-	-	-	180,107	180,107	-	-
\$ 1,195,176	\$ 1,133,928	\$ 1,102,763		Sub-Total Other Salaries	\$ 1,386,841	\$ 1,386,841	\$ 1,386,841	\$ 369,785	\$ 388,241	\$ 628,814	\$ 1,386,841	\$ 1,386,841	\$ 369,785	\$ 388,241	\$ 628,814	\$ 1,386,841	\$ 1,386,841	\$ 369,785	\$ 388,241
								26.7%	28.0%	45.3%	45.3%	45.3%	26.7%	28.0%	45.3%	45.3%	45.3%	26.7%	28.0%
\$ 31,361,252	\$ 32,286,495	\$ 32,247,621		TOTAL SALARIES	\$ 33,082,118	\$ 33,082,118	\$ 33,082,118	\$ 4,796,214	\$ 22,721,607	\$ 5,632,297	\$ 33,150,118	\$ 33,150,118	\$ 4,796,214	\$ 22,721,607	\$ 5,632,297	\$ 33,150,118	\$ 33,150,118	\$ 4,796,214	\$ 22,721,607
								14.5%	68.7%	17.0%	100.2%	100.2%	14.5%	68.7%	17.0%	100.2%	100.2%	14.5%	68.7%
6,774,346	7,478,831	7,790,363		Benefits (2000's)	8,427,683	8,427,683	8,427,683	1,994,492	5,897,696	579,620	8,471,808	8,471,808	1,994,492	5,897,696	579,620	8,471,808	8,471,808	1,994,492	5,897,696
	(1,302,538)	(1,361,419)		Health Insurance	(1,456,511)	(1,456,511)	(1,456,511)	(155,615)	-	(1,300,896)	(1,456,511)	(1,456,511)	(155,615)	-	(1,300,896)	(1,456,511)	(1,456,511)	(155,615)	-
531,929	575,004	552,072	2000	Premium Cost Share	568,052	568,052	568,052	109,222	-	458,830	568,052	568,052	109,222	-	458,830	568,052	568,052	109,222	-
437,603	465,995	460,986	2001	Social Security	475,994	475,994	475,994	70,792	-	407,288	475,994	475,994	70,792	-	407,288	475,994	475,994	70,792	-
185,677	248,136	205,411	2002	Medicare	210,420	210,420	210,420	175,279	6,500	-	210,420	210,420	175,279	6,500	-	210,420	210,420	175,279	6,500
10,934	7,395	60,043	2003	Workers Compensation	49,066	49,066	49,066	9,502	39,564	-	49,066	49,066	9,502	39,564	-	49,066	49,066	9,502	39,564
167,347	247,561	315,665	2004	Unemployment Compensation	193,508	193,508	193,508	192,995	-	513	193,508	193,508	192,995	-	513	193,508	193,508	192,995	-
897,648	922,605	1,088,303	2005	Early Retirement Incentive	1,006,596	1,006,596	1,006,596	185,799	30,030	790,767	1,006,596	1,006,596	185,799	30,030	790,767	1,006,596	1,006,596	185,799	30,030
57,711	70,000	58,565	2007	Pension Contributions	80,000	80,000	80,000	-	-	80,000	80,000	80,000	-	-	80,000	80,000	80,000	-	-
91,559	59,261	58,635	2010	Tuition Reimbursement	59,652	59,652	59,652	14,129	45,523	-	59,652	59,652	14,129	45,523	-	59,652	59,652	14,129	45,523
18,551	4,607	6,290	2011	Life Insurance	7,500	7,500	7,500	1,377	6,123	-	7,500	7,500	1,377	6,123	-	7,500	7,500	1,377	6,123
81,600	-	24,556	2012	Disability Insurance	45,000	45,000	45,000	-	-	45,000	45,000	45,000	-	-	45,000	45,000	45,000	-	-
\$ 9,254,905	\$ 8,776,857	\$ 9,259,470	2014	Sick Bank	\$ 9,666,960	\$ 9,666,960	\$ 9,666,960	\$ 2,597,973	\$ 6,025,435	\$ 1,061,122	\$ 9,666,960	\$ 9,666,960	\$ 2,597,973	\$ 6,025,435	\$ 1,061,122	\$ 9,666,960	\$ 9,666,960	\$ 2,597,973	\$ 6,025,435
				TOTAL BENEFITS	\$ 9,666,960	\$ 9,666,960	\$ 9,666,960	\$ 50	\$ 50	\$ 50	\$ 9,666,960	\$ 9,666,960	\$ 50	\$ 50	\$ 50	\$ 9,666,960	\$ 9,666,960	\$ 50	\$ 50
								26.9%	62.3%	11.0%	100.2%	100.2%	26.9%	62.3%	11.0%	100.2%	100.2%	26.9%	62.3%
								4.40%					4.40%					4.40%	
				Professional & Technical Services (3000s)															
352,315	271,992	195,184	3210	Contracted Services Educational	335,700	335,700	335,700	12,216	63,966	259,517	335,700	335,700	12,216	63,966	259,517	335,700	335,700	12,216	63,966
148,099	141,932	265,218	3220/3221	Consulting Services	276,130	276,130	276,130	26,032	92,871	157,227	276,130	276,130	26,032	92,871	157,227	276,130	276,130	26,032	92,871
97,163	92,231	80,956	3235	Testing	97,450	97,450	97,450	-	24,053	73,398	97,450	97,450	-	24,053	73,398	97,450	97,450	-	24,053
169,507	183,616	217,617	3239	Other Pupil Services	182,085	182,085	182,085	20,871	137,130	24,085	182,085	182,085	20,871	137,130	24,085	182,085	182,085	20,871	137,130
17,421	75,010	72,230	3303	Management Services	66,205	66,205	66,205	26,812	37,638	1,755	66,205	66,205	26,812	37,638	1,755	66,205	66,205	26,812	37,638



WESTON PUBLIC SCHOOLS  
FINANCIAL REPORT

Sep-20

Period: 3 of 12

	2017-2018	2018-2019	2019-2020	Object Code	Description	2020-2021 Adopted Budget	2020-2021 Budget Transfers	2020-2021 Adjusted Budget	2020-2021 Expended YTD	2020-2021 Encumbered	2020-2021 Anticipated	2020-2021 Projected To EOY	2020-2021 Balance Available	10/9/2020
Year-End Expense	1,259,414	1,305,393	1,252,415	5100	Other Services (5000's)	1,521,003		1,521,003	80	340	1,520,583	1,521,003	-	
	99,873	85,138	685,161	5101	Regular Transportation	761,568		761,568	5,257	19,863	736,448	761,568	-	
	86,523	90,340	61,557	5104	SPED Transportation	95,587		95,587	-	86,200	9,387	95,587	-	
	8,322	11,237	6,816	5105	Athletic Transportation	12,938		12,938	-	-	12,938	12,938	-	
	108,543	93,719	70,605	5200	Extra Curricular Transportation	93,508		93,508	89,784	-	-	89,784	3,724	
	24,322	22,529	16,650	5202	General Liability Insurance	19,242		19,242	16,650	-	-	16,650	2,592	
	104,074	110,645	96,485	5205	Athletic Insurance	108,581		108,581	97,536	-	-	97,536	11,045	
	170,078	115,430	91,922	5300	Property Insurance	91,355		91,355	15,847	74,245	1,263	91,355	-	
	28,367	28,676	32,786	5400	Communications	33,137		33,137	7,350	25,786	-	33,137	-	
	2,365	4,099	5,964	5500	Postage	6,000		6,000	597	-	5,403	6,000	-	
	15,602	14,991	16,281	5501	Advertising	29,545		29,545	-	10,705	18,840	29,545	-	
	3,074,632	2,784,992	2,386,797	5600	Printing	2,726,060		2,726,060	187,154	1,314,597	1,224,309	2,726,060	-	
	275,000	280,500	286,110	5605	Tuition	293,000		293,000	57,222	228,888	-	286,110	6,890	
				5800,5802-	Tuition-ESS									
	34,747	41,687	44,827	5880	Travel & Conference	47,919		47,919	11,295	3,630	32,994	47,919	-	
	26,429	12,868	8,258	5801	Mileage Reimbursement	11,365		11,365	1,500	31	9,834	11,365	-	
	25,175	15,172	2,528	5900	Other Purchased Services	7,421		7,421	-	-	7,421	7,421	-	
	\$ 5,343,467	\$ 5,017,416	\$ 5,064,662		TOTAL OTHER SERVICES	\$ 5,858,228	\$ -	\$ 5,858,228	\$ 490,272	\$ 1,764,286	\$ 3,579,420	\$ 5,833,978	\$ 24,251	
									8.4%	30.1%	61.1%	99.6%		
	389,792	490,336	449,521	6110	Supplies & Materials (6000's)	479,278		479,278	78,538	153,700	247,040	479,278	-	
	29,378	26,770	21,452	6120	Materials	35,326		35,326	1,686	11,823	21,817	35,326	-	
	145,563	183,156	143,209	6130	Office Materials	181,624		181,624	13,700	74,156	93,768	181,624	-	
	80,236	59,514	88,739	6131	Maintenance Materials	78,348		78,348	1,932	51,279	25,137	78,348	-	
	20,229	18,616	16,200	6132	Custodial Materials	20,684		20,684	2,760	2,450	15,474	20,684	-	
	382,771	463,940	467,463	6140	Security Materials	511,112		511,112	425,035	55,259	61,597	541,891	(30,779)	
	78,212	103,121	91,051	6270	Software	78,092		78,092	7,686	78,092	-	85,778	(7,686)	
	143,439	153,849	163,396	6410	Diesel Fuel	170,536		170,536	21,707	99,558	49,270	170,536	-	
	409,902	379,379	338,642	6510	Books	402,574		402,574	13,210	389,364	-	402,574	-	
	845,158	646,742	619,849	6520	Heating Oil	730,039		730,039	90,799	635,696	3,544	730,039	-	
	3,707	1,988	1,745	6530	Electricity	4,000		4,000	-	2,800	1,200	4,000	-	
					Propane gas									
	\$ 2,528,387	\$ 2,577,412	\$ 2,401,268		TOTAL SUPPLIES & MATERIALS	\$ 2,691,613	\$ -	\$ 2,691,613	\$ 657,052	\$ 1,554,178	\$ 518,848	\$ 2,730,078	\$ (38,465)	
									24.4%	57.7%	19.3%	101.4%		
	419,131	491,849	472,391	7300	Equipment (7000's)	219,008		219,008	207,637	19,830	40,572	268,038	(49,030)	
	\$ 419,131	\$ 491,849	\$ 472,391		Equipment	\$ 219,008	\$ -	\$ 219,008	\$ 207,637	\$ 19,830	\$ 40,572	\$ 268,038	\$ (49,030)	
	\$ 419,131	\$ 491,849	\$ 472,391		TOTAL EQUIPMENT	\$ 219,008	\$ -	\$ 219,008	\$ 207,637	\$ 19,830	\$ 40,572	\$ 268,038	\$ (49,030)	







October 9, 2020

**TO:** BOE Finance Committee

**FROM:** Phillip Cross, Director of Finance and Operations

**SUBJECT:** September Financial Report for FY 20-21

Below is a summary report of the FY 21 Budget through September, 2020.

<b>Object Series</b>	<b>FY 21 Adjusted Budget</b>	<b>FY 21 YTD Actuals</b>	<b>FY 21 Encumbrances</b>	<b>FY 21 Estimated Adjustments</b>	<b>FY 21 Projected to EOY</b>	<b>FY 21 Balance Available</b>	<b>Previous Month Balance</b>
Salaries (1000's)	33,082,118	4,796,214	22,721,607	5,632,297	33,150,118	(68,000)	(226,402)
Benefits (2000's)	9,666,960	2,597,973	6,025,435	1,061,122	9,684,530	(17,570)	(46,211)
Professional Services (3000's)	1,517,445	182,065	685,204	650,176	1,517,445	-	-
Property Services (4000s)	2,139,034	408,598	1,169,906	787,531	2,366,035	(227,001)	(246,145)
Other Services (5000s)	5,858,228	490,272	1,764,286	3,579,420	5,833,978	24,251	-
Supplies (6000s)	2,691,613	657,052	1,554,178	518,848	2,730,078	(38,465)	(130,731)
Equipment (7000s)	219,008	207,637	19,830	40,572	268,038	(49,030)	(152,358)
Other Objects (8000s)	119,424	61,481	22,659	35,284	119,424	-	-
Revenue (9000s)	(1,132,387)	(85,180)	8,649	(1,349,922)	(1,426,452)	294,065	619,563
<b>Total</b>	<b>\$54,161,443</b>	<b>\$9,316,112</b>	<b>\$33,971,754</b>	<b>\$10,955,327</b>	<b>\$54,243,194</b>	<b>(\$81,751)</b>	<b>(182,285)</b>

Month over Month Changes:

**Salaries**

We have encumbered all salaries for all groups except AFSCME. Our staffing levels are still unsettled. As we explore shifting our learning models I do expect that there will be some changes. As of September's report, I believe we will be able to cover the increase section staff for grades 1 and 3. In addition, we will be able to cover the additional cost for summer PD and summer work. I will provide another update when our staffing needs have settled.

The AFSCME contract was ratified late September. We are working on updating the salaries and the retro pay for this group. The goal to is to hopefully have an update at the next meeting.

### **Benefits**

Worker's Compensation – Early in the summer the Insurance Advisory Committee was able to negotiate a reduction in the renewal premium. This resulted in a budgeted savings of \$28,641

### **Other Services**

LAP Insurance – Early in the summer the Insurance Advisory Committee was able to negotiate a minimal increase in premiums.

Athletic Insurance- No premium increase

ESS- No increase in pricing

### **Supplies & Materials**

Materials-The CSDE & OPM had several zoom calls to review and discuss the CRF grant application and funding. Based on those calls, I am confident that we will be reimbursed for our PPE purchases. Based on this, I have moved these purchases (\$125,701) to the grant account.

In October, The CSDE & OPM will provide guidance regarding out of category expenditures.

Software- The total software cost for the teacher toolkit is \$45,779. Of this amount, \$15,000 was reimbursed from the ESSER grant. This will leave a balance of \$30,779. It is unlikely that this will be reimbursed from the CRF grant.

### **Equipment**

The total hardware cost for the teacher toolkit s \$81,250. Of this amount, \$36,548 was reimbursed from the ESSER grant, \$24,557 is projected to be reimbursed from the CRF grant. This will leave a balance of \$20,145. it is unlikely that this will be reimbursed from the CRF grant.

### **Revenue**

While we have submitted an application to FEMA for reimbursement, I am no longer optimistic that we will receive a reimbursement. As a result, I have removed the estimated amount (\$44,321) from the monthly update.

**WESTON PUBLIC SCHOOLS  
INTERNAL SERVICES FUND  
FOR HEALTH BENEFITS PROGRAM**

10/9/2020

Fiscal Year Ended

2021

**STATEMENT OF REVENUES AND EXPENDITURES**

Fund Balance -July 1, 2020

\$ 1,157,506

Revenues:

    General Fund Appropriation

\$ -

    Reimbursements

\$ -

    Total Contributions

\$ -

    Total Revenues (A)

\$ -

Budgeted Expenditures

Delta Dental:

    Claims

\$ 374,355

    Administrative Fees

\$ 22,545

Total Health Plan Costs (B)

\$ 396,900

Net Change (A-B)

\$ (396,900)

Fund balance June 30, 2021 (Estimated)

\$ 760,606

**Delta Dental- Actual Claims**

Month	Claims & Fees
July	26,882
August	28,953
September	24,081
<b>Total</b>	<b>\$ 79,916</b>
Actual YTD Spend Rate	20.1%
Theoretical YTD Spend Rate	25.0%
YTD variance %	-4.9%
YTD variance \$	<b>\$ 19,310</b>

# Item 4

# TAX COLLECTIONS

## FIRST HALF ANALYSIS

Total Net Budget Approved by BOF (amount to be raised by taxes)	70,870,537	
Budgeted Tax Levy at 98% assumed collection	72,316,874	
Less: Budgeted abatement and deferment programs	<u>(528,500)</u>	
Expected initial tax levy based on budgeted relief and abatement programs	71,788,374	
Actual initial tax levy	<u>71,956,607</u>	
Variance	168,233	Favorable due to abatement program actuals \$42,363 less than budget, and budgeted grand list \$4M less than filed.
Estimated budget 1st half installment	38,015,950	
98% of first half levy (target 1st half collections)	37,255,631	
Actual Collections through 10/31	38,063,015	
Less: collections toward 2nd half installment	<u>(1,056,769)</u>	
Adjusted actual collections	37,006,246	
98% of first half levy (target 1st half collections)	37,255,631	
Variance	(249,385)	

3 month deferment accounts that remain outstanding total \$117,869 (27 accounts).



## General Fund Year End Forecast Highlights FY 2020-21

### Revenue

- Tax Revenue forecasted at \$482k higher than budget due primarily to a planned tax sale in late winter or early spring, 2021. The forecast assumes one half of the outstanding amounts from the current delinquent list will be collected. Current tax levy estimated to come in lower by \$210k based on current economic climate.
- Town Clerk receipts are forecasted to be higher by \$270k. Actual revenue through October has already reached the budgeted amount of \$430k.
- Investment income forecasted to fall \$100k short of budget due to sharp decline in short term yields. For example, STIF has declined nearly 70 basis points since mid-April.
- The Town has already received \$38k from FEMA for COVID related expenses incurred during the last quarter of FY 20, and expects to receive as much as \$20k additional from the state. Additional reimbursement requests are beginning to be processed for expenses during the first quarter of FY 21.

### Expenditures

- Health insurance reflects and positive variance of \$38k due to favorable trend in the first quarter.
- Other insurances reflect a positive \$42k variance due to successful results in negotiating our LAP and worker's comp policy renewals. Note that much of this surplus is expected to be used on re-opening and COVID related expenses. These expenses may be eligible for reimbursement through FEMA or the state.
- Police reflects a deficit in overtime of \$15k due current trend caused primarily by officers out on worker's comp. or performing light duty.
- Public Works reflecting a \$28k surplus in wages due to a planned delay in hiring for a vacant position influenced by a projected deficit in Solid Waste.
- Solid Waste Disposal is reflecting a \$55k deficit due to a large severance payment made to the retiring Transfer Station Operator.
- Library reflects a modest surplus due to reduced hours amongst its part time staff.
- Board of Education reflects a forecasted deficit of \$82k based on the school administration's preliminary forecast.

### Fund Balance

- Forecasted at \$13,855,106 for 6/30/21 which is 18.1% of a preliminary estimated FY 2021-22 total budget based on a 2.5% increase.
- Public Safety complex reflects transfer of additional \$500k following last year's transfer of \$1,375,789. Note that if \$500k additional funding commitments are received, then this expenditure nets to zero.

### Notes:

1. The analysis does not include the tentative sale of the Fromson Strassler property. A sale in the amount of \$1.1 million would increase the forecasted fund balance to \$14,955,106, or, 19.6% of the '21-22 budget.
2. The analysis assumes that the Dispatch Emergency Response project will not take place during the current fiscal year (\$2.4 million)

**Town of Weston  
FY 2020-21 Budget Report**

	2019-20 Actuals	2020-21 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
<b>REVENUES</b>							
<b>TAX COLLECTIONS</b>							
CURRENT TAXES	71,900,000	71,399,037		71,399,037	71,189,037	(210,000.00)	(210,000.00)
BACK TAXES	590,742	500,000		500,000	900,000	400,000.00	400,000.00
INTEREST/PENALTIES	286,842	300,000		300,000	500,000	200,000.00	200,000.00
SUPPLEMENTAL AUTO TAX	incl above	500,000		500,000	550,000	50,000.00	50,000.00
ELDERLY TAX RELIEF	(435,838)	(451,500)		(451,500)	(412,392)	39,108.00	39,108.00
FIRE/EMS ABATEMENT	(76,458)	(77,000)		(77,000)	(73,745)	3,255.00	3,255.00
<b>TOTAL TAX COLLECTIONS</b>	<b>72,265,288</b>	<b>72,170,537</b>	<b>-</b>	<b>72,170,537</b>	<b>72,652,900</b>	<b>482,363.00</b>	<b>482,363.00</b>
<b>DEPARTMENTAL RECEIPTS</b>							
INVESTMENT INCOME	705,026	275,000		275,000	175,000	(100,000.00)	(100,000.00)
BUILDING DEPARTMENT	195,562	217,000		217,000	217,000	0.00	0.00
TOWN CLERK	492,084	430,000		430,000	700,000	270,000.00	270,000.00
POLICE	4,853	4,000		4,000	4,000	0.00	0.00
ZBA HEARING FEES	746	1,000		1,000	1,000	0.00	0.00
PLANNING AND ZONING	10,384	16,000		16,000	16,000	0.00	0.00
CONSERVATION COMM.	9,646	6,000		6,000	6,000	0.00	0.00
SELECTMAN'S OFFICE	504	600		600	600	0.00	0.00
ASSESSOR COPIES	181	300		300	300	0.00	0.00
PUBLIC LIBRARY	2,631	-		-	-	0.00	0.00
POLICE SPECIAL DUTY ADMIN FEES	12,850	15,000		15,000	15,000	0.00	0.00
MISCELLANEOUS	25,000	5,000		5,000	5,000	0.00	0.00
MISCELLANEOUS BOE	-	-		-	-	0.00	0.00
SALE OF ASSETS (AUCTION)	9,815	-		-	-	0.00	0.00
TELECOMMUNICATIONS TAX	20,280	22,500		22,500	22,500	0.00	0.00
IVY MOORE RENTAL	2,106	-		-	-	0.00	0.00
ANIMAL CONTROL FEES	2,309	10,000		10,000	10,000	0.00	0.00
BOOSTER BARN REPAYMENT	16,820	16,500		16,500	16,500	0.00	0.00
<b>DEPARTMENTAL/MISC. RECEIPTS</b>	<b>1,510,797</b>	<b>1,018,900</b>	<b>-</b>	<b>1,018,900</b>	<b>1,188,900</b>	<b>170,000.00</b>	<b>170,000.00</b>
<b>STATE GRANTS</b>							
ELDERLY TAX RELIEF LOCAL	1,461	-		-	-	0.00	0.00
GENERAL EDUCATION - ECS	273,977	263,792		263,792	263,792	0.00	0.00
TOWN ROAD AID	251,619	251,619	-	251,619	251,619	0.00	0.00
LOCIP	65,800	65,857		65,857	65,857	0.00	0.00
OTHER/MISCELLANEOUS	770	800		800	800	0.00	0.00
COVID REIMBURSEMENTS - FEMA AND STATE	-	-		-	55,000	55,000.00	55,000.00
MUNICIPAL STABILIZATION GRANT	70,181	70,181		70,181	70,181	0.00	0.00
<b>STATE GRANTS</b>	<b>663,808</b>	<b>652,249</b>	<b>-</b>	<b>652,249</b>	<b>707,249</b>	<b>55,000.00</b>	<b>55,000.00</b>
TRANSFER IN/OFFSET FROM GENERAL FUND BAL	-	664,810		664,810	-	(664,810.00)	(664,810.00)
<b>TOTAL REVENUES</b>	<b>74,439,893</b>	<b>74,506,496</b>	<b>-</b>	<b>74,506,496</b>	<b>74,549,049</b>	<b>42,553</b>	<b>42,553</b>

**Town of Weston  
FY 2020-21 Budget Report**

	2019-20 Actuals	2020-21 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
<b>EXPENDITURES</b>							
<b>GENERAL GOVERNMENT</b>							
Administration	624,506	634,698	5,000	639,698	639,698	(5,000.00)	0.00
General Administration							
Social Security	469,106	487,000	-	487,000	487,000	0.00	0.00
Pension	961,488	1,045,000	-	1,045,000	1,045,000	0.00	0.00
Health Insurance	2,109,123	2,298,475	-	2,298,475	2,268,000	30,475.00	30,475.00
Other Insurances	378,029	384,404	-	384,404	343,000	41,404.00	41,404.00
All Other	415,692	399,648	5,000	404,648	410,000	(10,352.00)	(5,352.00)
General Administration	4,333,438	4,614,527	5,000	4,619,527	4,553,000	61,527.00	66,527.00
Information Services	200,963	201,148	-	201,148	201,148	0.00	0.00
Probate Court	4,347	4,500	-	4,500	4,500	0.00	0.00
Elections/Registrars	44,244	70,698	-	70,698	70,698	0.00	0.00
Board of Finance	53,600	54,600	-	54,600	54,600	0.00	0.00
Assessor	156,861	156,537	-	156,537	156,537	0.00	0.00
Tax Collector	122,271	123,930	-	123,930	123,930	0.00	0.00
Legal	231,918	246,000	-	246,000	236,000	10,000.00	10,000.00
Town Clerk	152,579	162,343	-	162,343	162,343	0.00	0.00
Land Use	370,299	411,635	-	411,635	405,000	6,635.00	6,635.00
Total General Government	6,295,026	6,680,616	10,000	6,690,616	6,607,454	73,162.00	83,162.00
<b>PUBLIC SAFETY</b>							
Police Services							
Regular Wages	1,841,482	1,914,024	-	1,914,024	1,914,024	0.00	0.00
Overtime	178,441	194,995	-	194,995	210,000	(15,005.00)	(15,005.00)
All Other	175,219	225,881	-	225,881	220,000	5,881.00	5,881.00
Police Services	2,195,142	2,334,900	-	2,334,900	2,344,024	(9,124.00)	(9,124.00)
Volunteer Fire Dept.	256,756	271,295	-	271,295	271,295	0.00	0.00
Fire Marshal	63,659	66,316	-	66,316	66,316	0.00	0.00
Animal Control	86,575	91,916	-	91,916	91,916	0.00	0.00
Communication Center	333,740	300,714	-	300,714	300,714	0.00	0.00
Total Public Safety	2,935,872	3,065,141	-	3,065,141	3,074,265	(9,124.00)	(9,124.00)
<b>PUBLIC WORKS</b>							
Public Works - Highway							
Salaries	966,948	927,705	-	927,705	900,000	27,705.00	27,705.00
Snow Removal Expenses	114,060	207,341	-	207,341	207,341	0.00	0.00
Road resurfacing	912,815	550,000	-	550,000	550,000	0.00	0.00
Gen Maintenance/Other Contractual	104,430	106,216	-	106,216	106,216	0.00	0.00
All Other	309,401	284,228	-	284,228	280,000	4,228.00	4,228.00
Public Works - Highway	2,407,654	2,075,490	-	2,075,490	2,043,557	31,933.00	31,933.00
Tree Warden	77,426	84,945	-	84,945	84,945	0.00	0.00
Solid Waste Disposal	68,338	53,574	-	53,574	108,000	(54,426.00)	(54,426.00)
Total Public Works	2,553,418	2,214,009	-	2,214,009	2,236,502	(22,493.00)	(22,493.00)
<b>HEALTH, CULTURE &amp; WELFARE</b>							
Westport/Weston Health District	225,520	225,520	-	225,520	225,520	0.00	0.00
Emergency Med. Comm. Service	14,647	15,050	-	15,050	15,050	0.00	0.00
Regional Paramedic	136,986	143,910	-	143,910	143,910	0.00	0.00
Weston Water Utility	27,490	21,790	-	21,790	21,790	0.00	0.00
School/Town Water Supply	33,518	38,200	-	38,200	38,200	0.00	0.00
Human Services	94,112	87,392	-	87,392	87,392	0.00	0.00
Youth Services Department	26,140	29,399	-	29,399	29,399	0.00	0.00
Commission for the Elderly	178,002	195,260	-	195,260	195,260	0.00	0.00
Public Library	488,007	544,090	-	544,090	535,000	9,090.00	9,090.00
Recreation Department	432,288	450,620	-	450,620	447,000	3,620.00	3,620.00
Total Health, Culture & Welfare	1,656,710	1,751,231	-	1,751,231	1,738,521	12,710.00	12,710.00
<b>TOTAL SELECTMANS BUDGET</b>	<b>13,441,026</b>	<b>13,710,997</b>	<b>10,000</b>	<b>13,720,997</b>	<b>13,656,742</b>	<b>54,255.00</b>	<b>64,255.00</b>
Debt Service							
Interest	844,043	673,095	-	673,095	673,095	0.00	0.00
Principal	4,940,000	4,940,000	-	4,940,000	4,940,000	0.00	0.00
Debt Service	5,784,043	5,613,095	-	5,613,095	5,613,095	-	-
Board of Education	52,248,794	54,161,443	-	54,161,443	54,243,194	(81,751.00)	(81,751.00)
Capital Outlay	1,514,429	1,020,961	-	1,020,961	1,020,961	0.00	0.00
Public Safety Project	1,375,789	-	-	-	-	0.00	0.00
<b>TOTAL EXPENDITURES</b>	<b>74,364,081</b>	<b>74,506,496</b>	<b>10,000</b>	<b>74,516,496</b>	<b>74,533,992</b>	<b>(27,496)</b>	<b>(17,496)</b>

**Town of Weston  
FY 2020-21 Budget Report**

	2019-20 Actuals	2020-21 Original Budget	Additions, (Deletions), Transfers	Final Revised Budget	Estimated Actual	Variance From Original Budget	Variance From Revised Budget
<b>FUND BALANCE ANALYSIS:</b>							
FUND BALANCE 6/30/2019,2020	14,552,699	14,540,049	-	14,540,049	14,540,049		
TOTAL REVENUES	74,439,893	74,506,496	-	74,506,496	74,549,049	42,553.00	42,553.00
TOTAL EXPENDITURES	74,364,081	74,506,496	10,000	74,516,496	74,533,992	(27,496.00)	(17,496.00)
REVENUES MINUS EXPENDITURES	75,812	-	(10,000)	(10,000)	15,057	15,057.00	25,057.00
SUBTOTAL	14,628,511	14,540,049	(10,000)	14,530,049	14,555,106		
<b>PLUS/MINUS: GAAP ADJUSTMENTS</b>							
Allowance for potential suppl. Approp.	-				(200,000)		
Adjustment to Committed Fund Bal.	(88,462)				-		
Transfer In from Fund Bal. to Pub. Safety					(500,000)		
<b>UNASSIGNED FUND BALANCE 6/30/18, 19</b>	<b>14,540,049</b>	<b>14,540,049</b>			<b>13,855,106</b>	<b>(684,943.00)</b>	
NEXT YEAR APPROVED TOTAL BUDGET	74,506,496				76,369,158		
FUND BALANCE AS % OF NEXT YEAR BUDGET	19.5%				18.1%		

# Item 5

**TOWN OF WESTON, CONNECTICUT  
YEAR END TRANSFERS 2019-20**

<b>Department</b>	<b>Original Budget</b>	<b>Revised Budget</b>	<b>Expend. &amp; Encumb.</b>	<b>Balance Prior to Transfers</b>	<b>Transfer from (Credit)</b>	<b>Transfer to (Debit)</b>	<b>Ending Balance</b>	<b>Final Revised Budget</b>
GENERAL GOVERNMENT	6,808,408	6,618,448	6,295,027	323,421	(372,886)	49,465	0	6,295,027
PUBLIC SAFETY	2,839,727	2,930,266	2,935,871	(5,605)	(199,844)	205,450	0	2,935,871
PUBLIC WORKS, SANITATION, WATER SYSTEMS	2,187,694	2,665,331	2,614,426	50,905	(178,083)	127,178	0	2,614,426
HEALTH & HUMAN SERVICES	672,325	682,049	669,072	12,977	(21,844)	8,866	0	669,072
PARKS AND REC/LIBRARY	944,591	972,452	920,295	52,157	(101,228)	49,072	0	920,295
CAPITAL NON-RECURRING	1,286,429	1,514,429	1,514,429	0	0	0	0	1,514,429
DEBT SERVICE	<u>5,786,553</u>	<u>5,786,554</u>	<u>5,784,043</u>	2,511	<u>(491,045)</u>	<u>488,535</u>	0	<u>5,784,043</u>
<b>TOTAL</b>	<b>20,525,727</b>	<b>21,169,529</b>	<b>20,733,164</b>	<b>436,365</b>	<b>(1,364,931)</b>	<b>928,565</b>	<b>0</b>	<b>20,733,164</b>

**Net Transfer to Unassigned Fund Bal. (surplus)**

**436,365**



Acct#	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
50101	Administration & Finance	Salaries	794,081	550,121	548,182.00	1,939.00	(1,939.00)	0.00	0.00	548,182.00
50102	Administration & Finance	Overtime	7,200	7,200	1,319.41	5,880.59	(5,880.59)	0.00	0.00	1,319.41
50103	Administration & Finance	Part-time Salaries	67,651	70,600	64,484.26	6,115.74	(6,115.74)	0.00	0.00	64,484.26
50200	Administration & Finance	Misc. Expenses	1,000	1,000	-	1,000.00	(1,000.00)	0.00	0.00	0.00
51301	Administration & Finance	Other Contractual	-	5,000	5,000.00	0.00	0.00	0.00	0.00	5,000.00
54302	Administration & Finance	Secretarial Services	500	500	2,400.00	(1,900.00)	0.00	1,900.00	0.00	2,400.00
59800	Administration & Finance	Cultural Activities	7,500	7,500	3,120.43	4,379.57	(4,379.57)	0.00	0.00	3,120.43
		sub total	877,932	641,921	624,506	17,414.90	(19,314.90)	1,900.00	0.00	624,506.10
51301	General Administration	Contractual Services	184,543	184,543	189,144.84	(4,601.84)	0.00	4,601.84	0.00	189,144.84
53601	General Administration	General Supply	40,000	40,750	38,470.72	2,279.28	(2,279.28)	0.00	0.00	38,470.72
59201	General Administration	Property & Casualty Ins.	195,000	195,000	149,827.19	45,172.81	(45,172.81)	0.00	0.00	149,827.19
59202	General Administration	Social Security	467,500	467,500	469,106.34	(1,606.34)	0.00	1,606.34	0.00	469,106.34
59203	General Administration	Unemployment Comp.	15,500	15,500	10,032.00	5,468.00	(5,468.00)	0.00	0.00	10,032.00
59204	General Administration	Worker's Compensation	236,000	236,000	208,170.00	27,830.00	(27,830.00)	0.00	0.00	208,170.00
59205	General Administration	Hospitalization	2,202,425	2,202,425	2,109,122.92	93,302.08	(93,302.08)	0.00	0.00	2,109,122.92
59206	General Administration	Pensions	967,500	967,500	961,488.25	6,011.75	(6,011.75)	0.00	0.00	961,488.25
59208	General Administration	Professional Development	3,650	3,650	275.00	3,375.00	(3,375.00)	0.00	0.00	275.00
59225	General Administration	OPEB Liability	10,000	10,000	10,000.00	0.00	0.00	0.00	0.00	10,000.00
59431	General Administration	Repairs to Building/Equip.	52,000	57,000	62,061.72	(5,061.72)	0.00	5,061.72	0.00	62,061.72
59501	General Administration	Printing and Advertising	3,000	3,000	3,146.55	(146.55)	0.00	146.55	0.00	3,146.55
59502	General Administration	Postage	22,000	23,000	15,580.53	7,419.47	(7,419.47)	0.00	0.00	15,580.53
59503	General Administration	Legal Notices	3,000	3,000	1,328.82	1,671.18	(1,671.18)	0.00	0.00	1,328.82
59504	General Administration	Travel Expenses	1,000	1,000	12.76	987.24	(987.24)	0.00	0.00	12.76
59602	General Administration	Electricity and Heat	65,000	65,000	56,576.89	8,423.11	(8,423.11)	0.00	0.00	56,576.89
59603	General Administration	Heating Oil and Gas	20,000	20,000	20,497.92	(497.92)	0.00	497.92	0.00	20,497.92
59640	General Administration	Subscriptions and Memberships	15,252	15,252	15,252.00	0.00	0.00	0.00	0.00	15,252.00
59806	General Administration	Selectman's Cultural Activities	1,000	1,000	189.25	810.75	(810.75)	0.00	0.00	189.25
59807	General Administration	Town Hall AV	14,738	14,738	4,154.61	10,583.39	(10,583.39)	0.00	0.00	4,154.61
59809	General Administration	Community Grants	9,000	9,000	9,000.00	0.00	0.00	0.00	0.00	9,000.00
59819	General Administration	Ivy Moore Cottage	-	-	-	0.00	0.00	0.00	0.00	0.00
		sub total	4,528,108	4,534,858	4,333,438	201,419.69	(213,334.06)	11,914.37	0.00	4,333,438.31
51301	Information Systems	Contractual Services	136,991	139,891	150,916.62	(11,025.62)	0.00	11,025.62	0.00	150,916.62
52740	Information Systems	Equipment	19,157	19,157	19,575.67	(418.67)	0.00	418.67	0.00	19,575.67
53601	Information Systems	General Supply	-	-	-	0.00	0.00	0.00	0.00	0.00
59310	Information Systems	Telephone	45,000	45,000	30,470.97	14,529.03	(14,529.03)	0.00	0.00	30,470.97
		sub total	201,148	204,048	200,963	3,084.74	(14,529.03)	11,444.29	0.00	200,963.26
53601	Probate Court	General Supply	4,386	4,386	4,347.45	38.55	(38.55)	0.00	0.00	4,347.45
50103	Registrar of Voters	Part-time Salaries	40,683	41,911	34,589.52	7,321.48	(7,321.48)	0.00	0.00	34,589.52
53601	Registrar of Voters	General Supply	100	100	1,081.99	(981.99)	0.00	981.99	0.00	1,081.99
55208	Registrar of Voters	Professional Development	950	950	530.00	420.00	(420.00)	0.00	0.00	530.00
59109	Registrar of Voters	Primaries and Referenda	29,765	29,765	7,939.43	21,825.57	(21,825.57)	0.00	0.00	7,939.43
59501	Registrar of Voters	Printing & Advertising	-	-	-	0.00	0.00	0.00	0.00	0.00
59504	Registrar of Voters	Travel Expenses	250	250	102.68	147.32	(147.32)	0.00	0.00	102.68
59609	Registrar of Voters	Canvass	1,250	1,250	-	1,250.00	(1,250.00)	0.00	0.00	0.00
		sub total	72,998	74,226	44,244	29,982.38	(30,964.37)	981.99	0.00	44,243.62
51301	Board of Finance	Contractual Services	52,400	52,400	52,400.00	0.00	0.00	0.00	0.00	52,400.00
54302	Board of Finance	Secretarial	-	-	1,200.00	(1,200.00)	0.00	1,200.00	0.00	1,200.00
		sub total	52,400	52,400	53,600	(1,200.00)	0.00	1,200.00	0.00	53,600.00
50101	Assessor	Salaries	98,873	103,624	105,494.41	(1,870.41)	0.00	1,870.41	0.00	105,494.41
50103	Assessor	Part-time	38,513	40,342	41,694.47	(1,352.47)	0.00	1,352.47	0.00	41,694.47
51301	Assessor	Contractual Services	2,750	2,750	2,750.00	0.00	0.00	0.00	0.00	2,750.00
53601	Assessor	General Supply	1,500	1,500	1,523.98	(23.98)	0.00	23.98	0.00	1,523.98
55208	Assessor	Professional Development	1,570	1,570	1,569.50	0.50	(0.50)	0.00	0.00	1,569.50
59501	Assessor	Printing & Advertising	2,143	2,143	2,142.40	0.60	(0.60)	0.00	0.00	2,142.40
59504	Assessor	Travel Expenses	120	120	96.68	23.32	(23.32)	0.00	0.00	96.68
59640	Assessor	Subscriptions and Memberships	590	590	490.00	100.00	(100.00)	0.00	0.00	490.00
		sub total	146,059	152,639	155,761	(3,122.44)	(124.42)	3,246.86	0.00	155,761.44
54302	Board of Tax Review	Secretarial	-	-	1,100	(1,100.00)	0.00	1,100.00	0.00	1,100.00
50101	Tax Collector	Salaries	106,618	111,742	114,396.03	(2,654.03)	0.00	2,654.03	0.00	114,396.03
55200	Tax Collector	Miscellaneous Expenses	250	250	498.99	(248.99)	0.00	248.99	0.00	498.99
53601	Tax Collector	General Supplies	1,850	1,850	1,032.91	817.09	(817.09)	0.00	0.00	1,032.91
55208	Tax Collector	Professional Development	1,256	1,256	1,157.00	99.00	(99.00)	0.00	0.00	1,157.00
59501	Tax Collector	Printing & Advertising	4,562	4,562	4,734.50	(172.50)	0.00	172.50	0.00	4,734.50
59503	Tax Collector	Legal Notices	1,326	1,326	296.16	1,029.84	(1,029.84)	0.00	0.00	296.16
59504	Tax Collector	Travel Expense	300	300	-	300.00	(300.00)	0.00	0.00	0.00
59640	Tax Collector	Subscriptions & Memberships	205	205	155.00	50.00	(50.00)	0.00	0.00	155.00
		sub total	116,367	121,491	122,271	(779.59)	(2,295.93)	3,075.52	0.00	122,270.59
59307	Legal Counsel	Legal Retainer	96,000	96,000	110,245.20	(14,245.20)	0.00	14,245.20	0.00	110,245.20
59308	Legal Counsel	Litigation	150,000	150,000	121,673.27	28,326.73	(28,326.73)	0.00	0.00	121,673.27
		sub total	246,000	246,000	231,918	14,081.53	(28,326.73)	14,245.20	0.00	231,918.47
50101	Town Clerk	Salaries	138,853	145,526	144,476.23	1,049.77	(1,049.77)	0.00	0.00	144,476.23
50105	Town Clerk	Part-time Salaries	-	-	-	0.00	0.00	0.00	0.00	0.00
51301	Town Clerk	Contractual Services	1,052	1,052	1,409.06	(357.06)	0.00	357.06	0.00	1,409.06

Acct#	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
52740	Town Clerk	Equipment	-	-	-	0.00	0.00	0.00	0.00	0.00
53601	Town Clerk	General Supply	6,402	6,402	4,878.08	1,723.92	(1,723.92)	0.00	0.00	4,678.08
55208	Town Clerk	Professional Development	1,210	1,210	896.84	313.16	(313.16)	0.00	0.00	896.84
59501	Town Clerk	Printing & Advertising	5,390	5,390	1,118.60	4,271.40	(4,271.40)	0.00	0.00	1,118.60
59640	Town Clerk	Subscriptions	40	40	-	40.00	(40.00)	0.00	0.00	0.00
59650	Town Clerk	Vital Statistics	50	50	-	50.00	(50.00)	0.00	0.00	0.00
	sub total		152,997	159,670	152,579	7,091.19	(7,448.25)	357.06	0.00	152,578.81
50103	Land Use	Part-time Salaries	393,698	410,494	363,524.55	46,969.45	(46,969.45)	0.00	0.00	363,524.55
51301	Land Use	Contractual Services	200	200	175.00	25.00	(25.00)	0.00	0.00	175.00
52740	Land Use	Miscellaneous Equipment	110	110	-	110.00	(110.00)	0.00	0.00	0.00
53601	Land Use	General Supply	4,880	4,880	2,392.16	2,487.84	(2,487.84)	0.00	0.00	2,392.16
54302	Land Use	Secretarial Services	6,300	6,300	3,000.00	3,300.00	(3,300.00)	0.00	0.00	3,000.00
59208	Land Use	Professional Development	400	400	-	400.00	(400.00)	0.00	0.00	0.00
59503	Land Use	Legal Notices	3,500	3,500	1,022.52	2,477.48	(2,477.48)	0.00	0.00	1,022.52
59504	Land Use	Travel Expenses	100	100	-	100.00	(100.00)	0.00	0.00	0.00
59640	Land Use	Subscriptions	825	825	185.00	640.00	(640.00)	0.00	0.00	185.00
	sub total		410,013	426,809	370,299	56,509.77	(56,509.77)	0.00	0.00	370,299.23
50101	Police	Salaries	1,749,713	1,829,835	1,841,481.66	(11,646.66)	0.00	11,646.66	0.00	1,841,481.66
50102	Police	Overtime	190,000	190,000	178,441.35	11,558.65	(11,558.65)	0.00	0.00	178,441.35
51301	Police	Contractual Services	75,427	75,427	64,141.69	11,285.31	(11,285.31)	0.00	0.00	64,141.69
52740	Police	Equipment	10,260	10,260	8,932.40	1,327.60	(1,327.60)	0.00	0.00	8,932.40
53601	Police	General Supply	13,300	13,300	10,830.28	2,469.72	(2,469.72)	0.00	0.00	10,830.28
55208	Police	Professional Development	11,700	11,700	33,589.04	(21,889.04)	0.00	21,889.04	0.00	33,589.04
59106	Police	Training	14,000	14,000	7,884.19	6,115.81	(6,115.81)	0.00	0.00	7,884.19
59310	Police	Telephone Service	8,000	8,000	9,723.38	(1,723.38)	0.00	1,723.38	0.00	9,723.38
59315	Police	Police Commission Expense	2,500	2,500	2,368.76	131.24	(131.24)	0.00	0.00	2,368.76
59316	Police	Crime Prevention	750	750	(250.00)	1,000.00	(1,000.00)	0.00	0.00	(250.00)
59318	Police	Storage and Care of Vehicles	20,000	20,000	13,969.90	6,030.10	(6,030.10)	0.00	0.00	13,969.90
59320	Police	Uniform Allowance	19,376	19,376	23,775.04	(4,399.04)	0.00	4,399.04	0.00	23,775.04
59504	Police	Travel Expense	550	550	62.67	487.33	(487.33)	0.00	0.00	62.67
59605	Police	Motor Fuels	29,000	29,000	23,109.92	5,890.08	(5,890.08)	0.00	0.00	23,109.92
59640	Police	Subscriptions & Memberships	1,890	1,890	2,081.22	(191.22)	0.00	191.22	0.00	2,081.22
59802	Police	Grants and Subsidies	(25,000)	(25,000)	(25,000.00)	0.00	0.00	0.00	0.00	(25,000.00)
	sub total		2,121,466	2,201,588	2,195,142	6,446.50	(46,295.84)	39,849.34	0.00	2,195,141.50
51301	Fire Department	Contractual Services	187,300	174,402	174,402.00	0.00	0.00	0.00	0.00	174,402.00
52740	Fire Department	Equipment	60,000	72,898	72,898.86	(0.86)	0.00	0.86	0.00	72,898.86
59605	Fire Department	Motor Fuels	9,000	9,000	9,454.91	(454.91)	0.00	454.91	0.00	9,454.91
	sub-total		256,300	256,300	256,756	(455.77)	0.00	455.77	0.00	256,755.77
50102	Fire Marshal	Overtime	2,800	2,800	1,542.82	1,257.18	(1,257.18)	0.00	0.00	1,542.82
50103	Fire Marshal	Part-time	53,404	55,958	56,959.78	(1,001.78)	0.00	1,001.78	0.00	56,959.78
51301	Fire Marshal	Contractual Services	220	220	-	220.00	(220.00)	0.00	0.00	0.00
52740	Fire Marshal	Equipment	3,000	3,000	3,000.00	0.00	0.00	0.00	0.00	3,000.00
53601	Fire Marshal	General Supply	400	400	372.00	28.00	(28.00)	0.00	0.00	372.00
59208	Fire Marshal	Professional Development	500	500	-	500.00	(500.00)	0.00	0.00	0.00
59640	Fire Marshal	Subscriptions & Memberships	2,005	2,005	1,784.03	220.97	(220.97)	0.00	0.00	1,784.03
	sub total		62,329	64,883	63,659	1,224.37	(2,226.15)	1,001.78	0.00	63,658.63
50101	Canine Control	Salaries and Wages	55,167	57,779	57,913.53	(134.53)	0.00	134.53	0.00	57,913.53
50102	Canine Control	Overtime	1,000	1,000	-	1,000.00	(1,000.00)	0.00	0.00	0.00
50103	Canine Control	Part-Time	14,673	15,378	15,987.35	(609.35)	0.00	609.35	0.00	15,987.35
51301	Canine Control	Other Contractual Services	1,000	1,000	2,003.54	(1,003.54)	0.00	1,003.54	0.00	2,003.54
52740	Canine Control	Equipment	1,500	1,500	1,500.00	0.00	0.00	0.00	0.00	1,500.00
53601	Canine Control	General Supplies	500	500	318.04	181.96	(181.96)	0.00	0.00	318.04
55208	Canine Control	Professional Development	1,000	1,000	500.00	500.00	(500.00)	0.00	0.00	500.00
59318	Canine Control	Vehicle Repair & Mntc	1,000	1,000	-	1,000.00	(1,000.00)	0.00	0.00	0.00
59320	Canine Control	Uniform Allowance	1,000	1,000	500.00	500.00	(500.00)	0.00	0.00	500.00
59433	Canine Control	Repairs to Building	-	-	-	0.00	0.00	0.00	0.00	0.00
59443	Canine Control	Dog Tags	-	-	82.00	(82.00)	0.00	82.00	0.00	82.00
59444	Canine Control	License Fees to State	6,500	6,500	5,533.50	966.50	(966.50)	0.00	0.00	5,533.50
59603	Canine Control	Heating Oil and Gas	3,300	3,300	2,237.48	1,062.52	(1,062.52)	0.00	0.00	2,237.48
	sub total		86,640	89,957	86,575	3,381.56	(5,211)	1,829	-	86,575.44
50101	Communications Center	Salaries	340,835	345,381	362,212.73	(16,831.73)	0.00	16,831.73	0.00	362,212.73
50102	Communications Center	Overtime	63,300	63,300	69,515.49	(6,215.49)	0.00	6,215.49	0.00	69,515.49
50103	Communications Center	Part-time Salaries	23,501	23,501	18,782.89	4,718.11	(4,718.11)	0.00	0.00	18,782.89
51301	Communications Center	Contractual Services	14,120	14,120	12,075.00	2,045.00	(2,045.00)	0.00	0.00	12,075.00
52740	Communications Center	Equipment	2,321	2,321	1,837.34	483.66	(483.66)	0.00	0.00	1,837.34
53601	Communications Center	General Supply	850	850	1,842.16	(992.16)	0.00	992.16	0.00	1,842.16
55208	Communications Center	Professional Development	1,603	1,603	924.80	678.20	(678.20)	0.00	0.00	924.80
59320	Communications Center	Uniform Allowance	872	872	780.49	91.51	(91.51)	0.00	0.00	780.49
59432	Communications Center	Repairs to Equipment	2,960	2,960	2,865.00	95.00	(95.00)	0.00	0.00	2,865.00
59504	Communications Center	Travel Expense	538	538	809.90	(271.90)	0.00	271.90	0.00	809.90
59640	Communications Center	Subscriptions & Memberships	92	92	94.00	(2.00)	0.00	2.00	0.00	94.00
59810	Communications Center	Transfer To General	(138,000)	(138,000)	-	(138,000.00)	0.00	138,000.00	0.00	0.00
59821	Communications Center	Transfer in/Offset	-	-	(138,000.00)	138,000.00	(138,000.00)	0.00	0.00	(138,000.00)
	sub total		312,992	317,538	333,740	(16,201.80)	(146,111.48)	162,313.28	0.00	333,739.80
50101	Public Works	Salaries	877,819	937,730	966,948.29	(29,218.29)	0.00	29,218.29	0.00	966,948.29
50102	Public Works	Overtime	11,000	11,000	12,516.51	(1,516.51)	0.00	1,516.51	0.00	12,516.51

Acct#	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
50103	Public Works	Part-time Salaries	12,000	12,000	13,151.25	(1,151.25)	0.00	1,151.25	0.00	13,151.25
50104	Public Works	Snow Removal O/T	93,000	93,000	52,013.03	40,986.97	(40,986.97)	0.00	0.00	52,013.03
51301	Public Works	Other Contractual Services	600	600	10,284.78	(9,684.78)	0.00	9,684.78	0.00	10,284.78
52740	Public Works	Equipment	2,000	2,000	2,751.32	(751.32)	0.00	751.32	0.00	2,751.32
59208	Public Works	Professional Development	2,000	2,000	250.00	1,750.00	(1,750.00)	0.00	0.00	250.00
59318	Public Works	Storage and Care of Vehicles	56,000	56,000	59,008.64	(3,008.64)	0.00	3,008.64	0.00	59,008.64
59320	Public Works	Uniform Allowance	5,850	5,850	5,116.45	733.55	(733.55)	0.00	0.00	5,116.45
59421	Public Works	Snow & Ice Control	125,000	125,000	62,046.56	62,953.44	(62,953.44)	0.00	0.00	62,046.56
59422	Public Works	Resurfacing Roads	550,000	962,726	912,814.80	49,911.20	(49,911.20)	0.00	0.00	912,814.80
59423	Public Works	Road Striping	37,000	37,000	36,066.03	933.97	(933.97)	0.00	0.00	36,066.03
59426	Public Works	General Drainage	45,000	45,000	44,999.61	0.39	(0.39)	0.00	0.00	44,999.61
59433	Public Works	Repairs to Building	6,000	6,000	11,852.83	(5,852.83)	0.00	5,852.83	0.00	11,852.83
59434	Public Works	General Maintenance	98,650	98,650	104,430.02	(5,780.02)	0.00	5,780.02	0.00	104,430.02
59435	Public Works	Misc Equipment Operation	70,000	70,000	59,871.07	10,128.93	(10,128.93)	0.00	0.00	59,871.07
59602	Public Works	Electric & Heat	11,000	11,000	5,477.98	5,522.02	(5,522.02)	0.00	0.00	5,477.98
59603	Public Works	Heating Oil and Gas	7,000	7,000	8,970.15	(1,970.15)	0.00	1,970.15	0.00	8,970.15
59605	Public Works	Motor Fuels	35,000	35,000	38,507.51	(3,507.51)	0.00	3,507.51	0.00	38,507.51
59807	Public Works	Cable Television	603	603	576.71	26.29	(26.29)	0.00	0.00	576.71
	sub total		2,045,522	2,518,159	2,407,654	110,505.46	(172,946.76)	62,441.30	0.00	2,407,653.54
51301	Tree Warden	Other Contractual Services	6,000	6,000	6,000.00	0.00	0.00	0.00	0.00	6,000.00
55208	Tree Warden	Professional Development	1,500	1,500	1,500.00	0.00	0.00	0.00	0.00	1,500.00
59434	Tree Warden	General Maintenance	68,000	68,000	67,969.68	30.32	(30.32)	0.00	0.00	67,969.68
59504	Tree Warden	Travel Expense	2,000	2,000	1,956.14	43.86	(43.86)	0.00	0.00	1,956.14
	sub total		77,500	77,500	77,426	74	(74)	-	-	77,425.82
59801	Cap & Nonrecurring expenses	Transfer to Special Fund	1,286,429	1,514,429	1,514,429.00	0.00	0.00	0.00	0.00	1,514,429.00
59801	Solid Waste Disposal	Transfer to Special Fund	5,572	5,572	68,337.95	(62,765.95)	0.00	62,765.95	0.00	68,337.95
59802	Westport/Weston Health District	Grants and Subsidies	225,520	225,520	225,520.00	0.00	0.00	0.00	0.00	225,520.00
59802	Emergency Med Comm Cntr	Grants and Subsidies	14,647	14,647	14,646.67	0.33	(0.33)	0.00	0.00	14,646.67
59802	Weston/Westport Paramedic	Grants and Subsidies	140,400	140,400	136,985.84	3,414.16	(3,414.16)	0.00	0.00	136,985.84
59801	Weston Water Utility	Transfer to Special Fund	21,900	26,900	27,490.27	(590.27)	0.00	590.27	0.00	27,490.27
59801	Youth Service Bureau	Transfer to Special Fund	26,140	26,140	26,140.00	0.00	0.00	0.00	0.00	26,140.00
51301	School/Town Water	Contractual Services	25,000	25,000	26,380.25	(1,380.25)	0.00	1,380.25	0.00	26,380.25
53601	School/Town Water	General Supplies	3,000	3,000	1,603.74	1,396.26	(1,396.26)	0.00	0.00	1,603.74
59310	School/Town Water	Telephone	700	700	625.03	74.97	(74.97)	0.00	0.00	625.03
59433	School/Town Water	Repairs to Building	2,500	2,500	-	2,500.00	(2,500.00)	0.00	0.00	0.00
59602	School/Town Water	Electric & Heat	6,000	6,000	4,909.19	1,090.81	(1,090.81)	0.00	0.00	4,909.19
	sub total		37,200	37,200	33,518	3,681.79	(5,062.04)	1,380.25	0.00	33,518.21
50103	Social Services	Part-time Salaries	77,161	80,870	88,780.35	(7,910.35)	0.00	7,910.35	0.00	88,780.35
51301	Social Services	Other Contractual	-	-	(870.00)	870.00	(870.00)	0.00	0.00	(870.00)
53601	Social Services	General Supplies	895	895	1,030.82	(135.82)	0.00	135.82	0.00	1,030.82
59208	Social Services	Prof Development	500	500	236.00	264.00	(264.00)	0.00	0.00	236.00
59504	Social Services	Travel Expense	1,000	1,000	340.46	659.54	(659.54)	0.00	0.00	340.46
59804	Social Services	Meals on Wheels	3,000	3,000	(1,740.25)	4,740.25	(4,740.25)	0.00	0.00	(1,740.25)
	sub total		82,556	86,265	87,777	(1,512.38)	(6,533.79)	8,046.17	0.00	87,777.38
50101	Senior Services	Salaries	39,467	41,522	42,151.00	(629.00)	0.00	629.00	0.00	42,151.00
50103	Senior Services	Part-time Salaries	93,889	97,849	94,831.27	3,017.73	(3,017.73)	0.00	0.00	94,831.27
59208	Senior Services	Professional Development	200	200	-	200.00	(200.00)	0.00	0.00	0.00
59445	Senior Services	Dial A Ride Vehicle Exp.	2,000	2,000	-	2,000.00	(2,000.00)	0.00	0.00	0.00
59602	Senior Services	Electricity	8,027	8,027	2,566.43	5,460.57	(5,460.57)	0.00	0.00	2,566.43
59603	Senior Services	Heating Oil and Gas	10,500	10,500	10,691.11	(191.11)	0.00	191.11	0.00	10,691.11
59801	Senior Services	Transfer to Special	27,762	27,762	27,762.00	0.00	0.00	0.00	0.00	27,762.00
59807	Senior Services	Cablevision	1,217	1,217	-	1,217.00	(1,217.00)	0.00	0.00	0.00
59821	Senior Services	Transfers In/Offsetting Revenue	-	-	-	0.00	0.00	0.00	0.00	0.00
	sub total		183,062	189,077	178,002	11,075.19	(11,895)	820	-	178,002
50101	Library	Salaries	273,822	286,896	290,102.19	(3,206.19)	0.00	3,206.19	0.00	290,102.19
50103	Library	Part-time Salaries	61,511	61,511	46,798.96	14,712.04	(14,712.04)	0.00	0.00	46,798.96
50200	Library	Miscellaneous Expenses	4,000	4,000	3,996.15	3.85	(3.85)	0.00	0.00	3,996.15
51301	Library	Contractual Services	47,000	47,000	46,979.52	20.48	(20.48)	0.00	0.00	46,979.52
52740	Library	Equipment	200	200	-	200.00	(200.00)	0.00	0.00	0.00
53601	Library	General Supplies	5,300	5,300	4,737.29	562.71	(562.71)	0.00	0.00	4,737.29
59208	Library	Prof Development	700	700	275.00	425.00	(425.00)	0.00	0.00	275.00
59433	Library	Repairs to Building	420	420	-	420.00	(420.00)	0.00	0.00	0.00
59504	Library	Travel Expense	700	700	462.77	237.23	(237.23)	0.00	0.00	462.77
59602	Library	Electric & Heat	17,580	17,580	15,511.57	2,068.43	(2,068.43)	0.00	0.00	15,511.57
59603	Library	Heating Oil and Gas	7,000	7,000	5,555.95	1,444.05	(1,444.05)	0.00	0.00	5,555.95
59640	Library	Subscriptions & Memberships	3,296	3,296	2,996.82	299.18	(299.18)	0.00	0.00	2,996.82
59641	Library	Books and Magazines	70,000	70,000	70,591.04	(591.04)	0.00	591.04	0.00	70,591.04
	sub total		491,529	504,603	488,007	16,595.74	(20,392.97)	3,797.23	0.00	488,007.26
50101	Recreation Programs	Salaries	215,667	225,988	228,126.19	(2,138.19)	0.00	2,138.19	0.00	228,126.19
53601	Recreation Programs	General Supplies	2,136	2,136	792.47	1,343.53	(1,343.53)	0.00	0.00	792.47
55208	Recreation Programs	Professional Development	700	700	290.84	409.16	(409.16)	0.00	0.00	290.84

Acct#	Department	Account	Original Budget	Revised Budget	Expend. & Encumb.	Balance Prior to Transfers	Transfer from (Credit)	Transfer to (Debit)	Ending Balance	Final Revised Budget
59504	Recreation Programs	Travel Expense	200	200	212.45	(12.45)	0.00	12.45	0.00	212.45
59640	Recreation Programs	Subscriptions & Memberships	350	350	385.00	(35.00)	0.00	35.00	0.00	385.00
59801	Recreation Programs	Transfer To Special	(37,500)	(37,500)	-	(37,500.00)	0.00	37,500.00	0.00	0.00
59821	Recreation Programs	Transfers In/Offsetting Revenue	-	-	(37,500.00)	37,500.00	(37,500.00)	0.00	0.00	(37,500.00)
	sub total		181,553	191,874	192,307	(432.95)	(39,252.69)	39,685.64	-	192,306.95
50103	Park & Field Maintenance	Part Time	32,519	34,081	36,571.36	(2,490.36)	0.00	2,490.36	0.00	36,571.36
51301	Park & Field Maintenance	Contractual Services	55,580	55,580	46,817.38	8,762.62	(8,762.62)	0.00	0.00	46,817.38
53601	Park & Field Maintenance	General Supplies	3,000	3,000	1,307.10	1,692.90	(1,692.90)	0.00	0.00	1,307.10
59436	Park & Field Maintenance	Town Park Maintenance	88,348	88,348	70,826.50	17,521.50	(17,521.50)	0.00	0.00	70,826.50
	sub total		179,447	181,009	155,522	25,486.66	(27,977.02)	2,490.36	-	155,522.34
50101	Middle School Pool	Salaries	37,840	40,744	40,778.29	(34.29)	0.00	34.29	0.00	40,778.29
50103	Middle School Pool	Part-time	2,400	2,400	403.43	1,996.57	(1,996.57)	0.00	0.00	403.43
51301	Middle School Pool	Contractual Services	16,426	16,426	16,728.99	(302.99)	0.00	302.99	0.00	16,728.99
52740	Middle School Pool	Equipment	2,997	2,997	2,997.00	0.00	0.00	0.00	0.00	2,997.00
53601	Middle School Pool	General Supplies	6,600	6,600	9,361.16	(2,761.16)	0.00	2,761.16	0.00	9,361.16
59208	Middle School Pool	Professional Development	636	636	607.37	28.63	(28.63)	0.00	0.00	607.37
59433	Middle School Pool	Repairs to Building	1,050	1,050	478.30	571.70	(571.70)	0.00	0.00	478.30
59504	Middle School Pool	Travel Expense	480	480	476.90	3.10	(3.10)	0.00	0.00	476.90
59603	Middle School Pool	Heating Oil and Gas	23,633	23,633	12,627.41	11,005.59	(11,005.59)	0.00	0.00	12,627.41
	sub total		92,062	94,966	84,459	10,507.15	(13,605.59)	3,098.44	0.00	84,458.85
59653	Debt Service		328,840	328,841	328,840.00	1.00	(1.00)	0.00	0.00	328,840.00
59655	Debt Service - 2012 Refunding		63,338	63,338	31,668.76	31,669.24	(31,669.24)	0.00	0.00	31,668.76
59663	Debt Service - 2010 Issue		-	-	-	0.00	0.00	0.00	0.00	0.00
59664	Debt Service - Refunding 2010		524,375	524,375	420,000.00	104,375.00	(104,375.00)	0.00	0.00	420,000.00
59665	Municipal Debt Service - 2018		-	-	-	0.00	0.00	0.00	0.00	0.00
59666	Municipal Debt Service - 2018		-	-	-	0.00	0.00	0.00	0.00	0.00
59667	Refunding Bonds 2019		-	-	63,534.72	(63,534.72)	0.00	63,534.72	0.00	63,534.72
59653	Debt Principal - 2018 Refunding		330,000	330,000	330,000.00	0.00	0.00	0.00	0.00	330,000.00
59664	Debt Principal - Refunding 2010		4,185,000	4,185,000	4,185,000.00	0.00	0.00	0.00	0.00	4,185,000.00
59655	Debt Principal - 2012 Refunding		355,000	355,000	-	355,000.00	(355,000.00)	0.00	0.00	0.00
59667	Debt Principal - 2019 Refunding		-	-	425,000.00	(425,000.00)	0.00	425,000.00	0.00	425,000.00
	sub total		5,786,553	5,786,554	5,784,043	2,511	(491,045)	488,535	-	5,784,043
<b>TOTAL</b>			<b>20,525,727</b>	<b>21,169,529</b>	<b>20,733,164</b>	<b>436,365</b>	<b>(1,364,931)</b>	<b>928,565</b>	<b>-</b>	<b>20,733,164</b>