

Agenda
Town Council Regular Meeting
Wednesday, May 19, 2021 at 7:00 PM
Via GoToMeeting Teleconference

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1. Pledge
2. Visitors
3. Approval of Minutes – May 5, 2021
4. Appointments/Reappointments
Eddie Alberino – Burning Official Reappointment for a term until January 31, 2023
John Olsen (R) Board of Assessment Appeals for a term until November 2023
5. Modification of Land Use Application Fee Ordinance
6. Line Item Transfer Request for Project Graduation
7. Finance Director's Report
8. Council Discussion on Future Projects
9. Chairman's Report
10. Town Manager's Report
11. Town Council Committee Liaison Reports
12. Adjourn



Town of Clinton
Planning and Zoning Commission
54 East Main Street
Clinton, Connecticut 06413

Inter-Board Memorandum

To: Clinton Town Council, c/o Town Manager Karl Kilduff

From: John Guskowski, Town Planner, on behalf of Clinton Planning & Zoning Commission

RE: Modification of Land Use Application Fee Ordinance

Date: May 12, 2021

At its regular meeting of May 10, 2021, the Clinton Planning & Zoning Commission approved a resolution to forward a proposed modification to the Land Use Application Fee Schedule to the Town Council. The Commission is proposing that these Fees be modified to address a few issues:

- Low fees that have not been updated in many years which should be increased to reflect inflation and the cost of staff time for processing;
- Fees based on per-square-foot or per-parking-space calculation that result in unreasonably high application costs in a way that does not reflect the true cost of processing and reviewing the application;
- Elimination of "microfilm" fees, as digital technology has replaced the format; and
- Addition of categories of Flood Permit to reflect the level of technical review required.

These proposed changes (attached to this memo as a markup version of Appendix A of the Clinton Zoning Regulations) would allow the fee structure to better align with current costs for processing. We respectfully ask that the Town Council consider these proposed changes as an update to the Ordinance as soon as you are able.

If you have any questions about the substance of any of these proposed changes, please let me know. Thank you for your consideration.

Attachment: A/D

Appendix A

Land Use Applications – Proposed Changes for Ordinance

§ 296-2. Authorization and purpose.

Pursuant to the provisions of CGS §8-1c, the Town of Clinton does hereby establish a schedule of reasonable fees for the purpose of funding the approximate actual municipal administrative cost of reviewing, evaluating and processing of applications by the Town of Clinton land use regulatory commissions.

§ 296-3. Definitions.

For the purpose of this article the following definitions apply:

LAND USE APPLICATION – Any application to a land use regulatory commission within its statutory jurisdiction, which is herein referred to as “application”.

LAND USE REGULATORY COMMISSION – The Clinton Planning and Zoning Commission, The Clinton Zoning Board of Appeals and the Clinton Inland Wetlands and Conservation Commission, which are herein referred to individually as “commission”.

REVIEW, EVALUATION AND PROCESSING – All functions performed in connection with or associated with a land use application by a land use regulatory commission, including but not limited to fees and expenses relating to the administrative handling of the application and consultant expenses in direct connection with the technical review of the application including both preapproved and post-approval costs associated with the application, such as engineering review of construction plans and inspections of improvements during construction to assure compliance.

§296-4. Fee Schedule

The base fees as set forth in this article are due and payable to the Town of Clinton upon submission of a land use application, unless another date for the payment is specified herein.

A. Planning and Zoning Commission.

(1) Zoning.

(a) Zoning Permit: ~~\$1550.~~

(b) Zoning permit (Issued after construction):

[1] First occurrence per offense (by person or entity): \$250.

[2] Second occurrence per offense (by person or entity): \$500.

[3] Third occurrence per offense (by person or entity): \$750.

[4] Fourth Occurrence per offense (by person or entity): \$1,000.

(c) Home Occupation Permit: ~~\$20.~~50

(d) Outdoor Entertainment Permit: ~~\$15.~~25.

(e) Sign Permit: ~~\$20.~~25.

(f) Vendor's Permit: ~~\$15.~~50.

(g) Certificate of zoning compliance: \$50.

~~(g)~~(h) Lot Line Revision/Free Split: \$25.

~~(h)~~(i) Coastal Area Management (CAM) application:

[1] Residential: ~~\$30.~~50.

[2] Commercial: ~~\$75.~~100.

(j) Flood Review application: \$500

~~(i)~~(k) Amendment request for regulation or zone change: ~~\$250~~\$275, plus actual cost of legal notices in excess of \$50.

~~(j)~~(l) Gravel excavation or dumping: \$150.

[1] Plus, Month permit (per month if less than one year): \$25.

[2] Or, plus year permit (per year): \$150.

[3] Or, plus renewals or extensions (per year): \$150.

~~(k)~~(m) Special exception, Planning and Zoning Commission: ~~\$100~~250, plus applicable Consultant expenses per § 296-5.

~~[1]~~ New Construction

~~(a)~~ Plus, per each square foot of building: \$0.15.

~~(b)~~ Plus, per parking space: \$5.

~~[2]~~ Change of Use:

~~(a)~~ Plus, per each square foot of building for which the change applies: \$0.15.

~~{b}~~ Plus, per parking space: \$5.

~~{n}~~ Site plan application: ~~\$75~~200.

~~{1}~~ New Construction

~~{c}~~ Plus, per each square foot of building: \$0.10.

~~{d}~~ Plus, per parking space: \$5.

~~{2}~~ Change of Use:

~~{c}~~ Plus, per each square foot of building for which the change applies: \$0.10.

~~{d}~~ Plus, per parking space: \$5.

~~{m}~~{o} Re-noticing due to applicant error, withdrawal, or postponement (at applicant's request) to be paid by applicant at cost).

~~{n}~~{p} Additional fees per application:

~~{1}~~ Microfilming: \$10.

~~{2}~~ Department of Energy and Environmental Protection: As determined by DEEP

(2) Subdivision.

(a) Subdivision application: \$100.

[1] Plus, per lot: \$150.

[2] Plus, per linear foot of road: \$1.

(b) Resubdivision application \$150.

[1] Plus, per lot: \$150.

[2] Plus, per liner foot of road: \$1.

(c) Additional fees per application.

~~{1}~~ Microfilming: \$10.

~~{12}~~ Department of Energy and Environmental Protection: As determined by DEEP

B. Zoning Board of Appeals

- (1) Zoning Board of Appeals application for variance: \$200.
- (2) Coastal area management (CAM) application:
 - (a) Residential: ~~\$3050~~.
 - (b) Commercial: ~~\$10075~~.
- (3) Certificate of Approval of Location, Dealer's & Repair's Licenses: \$150.
- (4) Appeal of decision of Zoning Enforcement Officer: \$100.
- (5) Re-noticing due to applicant error withdrawal, or postponement (at applicant's request) to be paid by applicant at cost.
- (6) Additional fees per application:
 - ~~(a) — Microfilming: \$10.~~
 - ~~(b)~~(a) Department of Energy and Environmental Protection: As determined by DEEP

C. Aquifer Protection Agency

- (1) Residential: \$100.
- (2) Commercial: \$200.
- (3) Single Family Home: ~~\$1525~~.

D. Inland Wetlands and Conservation Commission.

- (1) Regulated Activity (within zero to 50 feet of or in wetlands or watercourses):
 - (a) Residential uses: \$125 plus \$40 per lot.
 - (b) Commercial and industrial uses: \$300.
 - (c) Significant activity fee (Section 2.20.1): \$250.
- (2) As-of-right (logging, farm ponds, agricultural): \$35.
- (3) Activity within 100 feet of wetlands (Commission permit)
 - (a) New residential structure: \$75.
 - (b) New commercial or industrial lot: \$100.

- (c) Addition to existing structure on residential lot: \$50.
- (d) Addition to existing structure on commercial or industrial lot: \$75.
- (4) Activity within 100 feet of wetlands (wetland enforcement officer permit). Issued for the following activities within 51 feet to 100 feet of the wetlands: decks, porches, residential additions, sheds, pools, fences, minor driveway work, stone walls and test holes.
 - (a) Residential lot: \$35.
 - (b) Commercial or industrial lot: \$50.
 - (c) Deep test pits, per lot: \$20.
- (5) Boundary change/verification of Inland Wetlands Official Map.
 - (a) New subdivisions (residential or industrial): \$250.
 - (b) New commercial or industrial development: \$250
 - (c) Existing residential lot: \$25.
 - (d) Existing commercial/industrial lot: \$100.
- (6) Modification of previous approval:
 - (a) Residential lot: \$25.
 - (b) Commercial or industrial lot: \$50.
- (7) Additional fees per application.
 - ~~(a) — Microfilming: \$10.00~~
 - ~~(b)~~(a) Department of Energy and Environmental Protection: As determined by DEEP
- (8) Re-noticing due to applicant error, withdrawal, or postponement (at applicant's request) to be paid by applicant.

§296-5. Consultant expenses.

- A. Prior to or contemporaneous with the filing of an applicant, the applicant shall advise the commission in writing as to the professional evidence by way of testimony or certification that it intends to submit as part of or in support of said application. Such written statement shall include the specific areas of expertise (e.g. traffic and hydrology) in which the commission may require the technical assistance of consultants.

- B. A commission may charge fees in addition to the base fees set forth above set forth in order to obtain additional technical assistance in reviewing and evaluating an application where the commission determines, based upon information provided or required to be provided by the applicant, that the nature, size or intensity of the land use application shall require services of consultants not provided for within the fees set forth in §296-4.
- C. The commission shall determine the amount of the fee in addition to the base fee required for the review, evaluation and processing of the subject application at the same rate that they are charged.
- D. An applicant may provide the written statement required under Subsection A and request a determination by the commission as to whether additional technical assistance will be required and the amount of the additional fee prior to submission of the application. Payment of the additional fee shall be made upon submission of the application or within 30 days of the determination of the required additional fee by the Commission, whichever shall later occur.
- E. Failure to provide the statement required under Subsection A or to pay the additional fee required hereunder may render the application incomplete under the commission regulations.

§ 296-6. Duplication of review.

In making a determination as to whether additional technical assistance will be required, each commission shall give due consideration to and shall use to the extent feasible the technical assistance that may have been engaged by another commission in reviewing the same application so as to eliminate duplication of consultant review fees.

§ 296-7. Determination that fees are not required.

A commission may by resolution determine that base fees, or portions thereof, are not required in particular cases of resubmission of a disapproval application or an application to revise an approved application or in cases where the application changes are minor. Boards, commissions and departments of the Town of Clinton are exempt from fee requirements.

**TOWN OF CLINTON
TRANSFER OF FUNDS REQUEST FORM**

DATE OF REQUEST:	5/6/21
DEPARTMENT OF REQUEST:	Town Manager
FISCAL YEAR OF REQUEST:	FY21
REASON FOR REQUEST:	To fund Project Graduation request not budgeted


INCREASE ACCOUNT(S)	DESCRIPTION	AMOUNT
014197-58089	Graduation Alcohol Free	\$1500

DECREASE ACCOUNT(S)	DESCRIPTION	AMOUNT
014199-58804	Special Events	\$1500

1) Department Head Signature*: _____ Date: _____

Comments: _____

**when completed forward to Director of Finance for review*

2) Director of Finance: Funds are available: Yes X No _____
 Date Approved: 5/6/21 Denied: _____

3) Town Manager: Date Approved: _____ Denied: _____

4) Town Council: Date Approved: _____ Denied: _____

5) Finance Dept: Date Transfer made: _____

Director of Finance Monthly Report to Town Council-Meeting 5 19 2021

FY21 Financial Overview 10 months ending April 30, 2021

Revenue Overview:

Revenues for the month of April were \$3 million and included \$2.6 million of Education Cost Share (ECS) state grant revenue, \$200K of tax revenues, and \$200K of other Town Services and miscellaneous revenues.

Year to date revenues for the 10 months ending April were \$58.7 million, \$2.4 million over FY21 full year budgeted revenues of \$56.3 million, and include the one-time revenues of \$2.2 million from the sale of the Old Morgan High school.

Current Tax Levy: Total Current Tax Levy revenue for the 10 months of FY21 is 99.7% of budget, compared to 99.6% the prior year.

Other Tax Revenues: In total, Prior Years Levy, Supplemental Motor Vehicle and Tax Interest/Liens and Fees, were \$797K for the 10 months ended April 2021, compared to \$729K for the same period of FY20 and are \$427K higher than FY21 budgeted revenues.

Other Town services revenues: Other Town Service revenues were \$1.1 million for the 10 months ending April 2021. These revenues were generated from Town Clerk services \$461K, Building Fees \$315K, Police Contractual revenue of \$172K and the remaining being Land Use and Transfer station fees of \$152K. These same revenues are an increase of \$454K over the prior year, and \$501K over budget.

For the Month of April Town Clerk Services included Real Estate conveyance fees of \$38K, the highest month recorded in FY21, in addition to Building Fees of \$41K, Police contractual revenue of \$14K and Boat Mooring revenues of \$18K.

Federal and State Grant Revenue: The remaining \$2.6 million of budgeted ECS grant revenue was received in April. Total ECS grant revenue received for FY21 was \$5.2 million. Also in April \$62K of E-Rate Federal grant money was remitted to the Town related to eligible Joel and Eliot school infrastructure projects that were completed in FY19 and FY20. This grant money was applied for by the school administration under a Federal program to help schools obtain affordable telecommunications and internet access.

Expenses Overview:

For the 10 months of April 2021, YTD expenses were \$43.7 million compared to \$44.0 the prior year. Excluding the \$248K funds transfer out for the NRCS Morgan Bridge project from the prior year, year-to-date expenses in FY21 are the same as the prior year.

For the month of April, expenses were \$3.4 million compared to \$3.3 million in the prior year. Transfers requested for education were \$2.6 million of April's expenditures. The remaining expenditures were regular recurring monthly departmental, utility and benefit expenses.

In general department budgets have spent 83% (10 months out of 12) of their budgets as of April 30. In total as of April 30, the Town has spent 79% of the full FY21 budget. Department heads have been made aware of areas within their budgets that year end line item transfers will be required.

Other:

Investment Balances and Interest Income: The Town's total cash and investment balance was \$27.4 million as of April 30, 2021, a decrease of \$3.3 million from the prior month. Investment income for April was \$4,748 and \$41K for the 10 months ending April 30, 2021.

Included in the investment balance is \$515K advanced from the Connecticut Water Company for restoration of certain roads within the Town on their behalf. This work is expected to be completed as part of the Town's roadwork paving projects this spring and summer.

Contingency: The contingency balance is \$235,000 and reflects the \$15,000 transfer approved last month for additional expenses related to the Morgan school bridge project. In addition, as reported previously, a portion of this contingency balance will be used to cover the additional salary and other payroll related expenses resulting from union contract settlements and other payroll and stipend increases approved in FY21. These budget line item transfers will be completed with the close of the FY21 fiscal year.

Fund Balance: The Fund Balance calculation was updated to reflect the unrestricted funds, committed of \$2.619 million, (\$2.260 million for capital projects and \$350K for FY22 budget appropriation) passed with the final approved FY22 budget.

The updated pro forma unrestricted fund balance is 15.1%. The calculation is still based on June 30, 2020 financial audited results. The fund balance calculation will be updated to reflect FY21 activity once the fiscal year is closed and the audit is finalized.

Finance Department Project Overview:

- 1) Year-end preparation: budgets set up, account review and clean up, year-end line item transfers, open encumbrance review
- 2) Capital project carryforward: working on identifying capital projects to be carried forward, those that will require approval, and any with unused funds that are available to be re-appropriated
- 3) Audit: Preliminary work for the FY22 audit has commenced
- 4) Upgrade to eFinance software: Kick off meeting has been scheduled for first week of June

Town of Clinton

Fiscal Year 21

Fund 01 - General Fund Revenues

YTD April 30, 2021 vs YTD April 30, 2020

BUDGET ACCOUNT UNIT	ACCOUNT TITLE	FY21 BUDGET	NOV-20	DEC-20	JAN-21	FEB-21	MAR-21	APR-21	YTD APR 21 ACTUAL	YTD APR 20 ACTUAL	CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT	
											\$ Fav/(Unfav)	% Fav/(Unfav)	\$ Fav/(Unfav)	Budget %
014000											Variance		Variance	
41101	CURRENT TAX LEVY	47,605,410	355,410	4,719,475	13,329,792	2,295,062	443,351	148,075	47,474,051	47,474,051	442,981	0.93%	311,823	100.65%
41102	PRIOR YEARS LEVY	120,000	12,501	9,281	12,949	12,322	72,028	25,338	188,964	188,964	70,856	40.14%	144,820	220.68%
41103	SUPP MOTOR VEHICLE	150,000	-	157,029	125,547	62,400	28,199	7,977	381,151	392,118	(10,966)	-2.80%	231,151	254.10%
41901	TAX INTEREST/LENS/FEE	100,000	8,379	9,472	9,708	19,209	40,237	19,418	151,602	148,524	3,078	2.07%	51,602	151.60%
43302	ECS	5,192,084	1,298,021	-	1,298,021	-	-	2,595,877	5,191,919	5,467,959	(276,040)	-5.05%	(165)	100.00%
43307	TOTALLY DISABLED PERSONS	950	-	1,088	-	-	-	-	1,088	1,021	66	6.50%	138	114.51%
43308	ELDERLY TAX EXEMPTIONS	2,000	-	-	-	-	-	-	2,000	2,000	-	0.00%	-	100.00%
43311	STATE OF CT MISC	3,000	-	-	-	-	19,993	62,323	82,316	-	82,316	0.00%	79,316	2743.86%
43314	SPECIAL ED REIMBURSEMENT	370,000	-	-	-	433,538	-	-	433,538	277,130	156,408	56.44%	63,538	117.17%
43401	TOWN ROAD AID	267,253	-	-	133,835	-	-	-	267,671	267,253	417	0.16%	418	100.16%
43402	LOCAL CAPITAL IMPROVEMENT	84,033	-	-	-	-	83,983	-	83,983	-	83,983	0.00%	(50)	99.94%
43403	STATE PROPERTY GRANT	-	-	-	-	-	-	-	16,949	-	(16,949)	-100.00%	-	0.00%
43600	PROPERTY TAX RELIEF VETS	20,000	-	24,125	-	-	-	-	24,125	22,750	1,375	6.04%	4,125	120.63%
43601	MUNI STABILIZATION GRANT	288,473	-	-	-	-	-	-	288,473	288,473	-	0.00%	-	100.00%
43602	TELEPHONE ACCESS LINES	-	-	-	-	-	23,889	993	24,882	22,790	2,093	9.18%	24,882	0.00%
43603	PILOT STATE OWNED PROP	16,949	-	-	-	-	-	-	16,949	-	16,949	0.00%	-	100.00%
43604	GRANTS FOR MUNI PROJECTS	191,674	-	-	-	-	-	-	-	-	-	0.00%	(191,674)	0.00%
43605	FEMA FLASH FLOOD 918	-	-	-	-	-	-	-	18,385	-	(18,385)	-100.00%	-	0.00%
43606	FEMA SANDY GRANT	-	-	-	-	-	-	-	916,539	-	(916,539)	-100.00%	-	0.00%
44402	TRANSFER STATION FEES	53,000	5,793	4,705	7,335	3,690	5,693	4,684	59,849	44,704	15,145	33.88%	6,849	112.92%
44714	LAUNCH PASSES	21,000	-	-	-	-	-	-	14,754	14,915	(161)	-1.08%	(6,246)	70.26%
44715	BOAT MOORINGS	79,000	(2,898)	5,564	8,261	13,566	9,098	18,307	94,590	70,425	24,166	34.31%	15,590	119.73%
46101	INVESTMENT INCOME	50,000	3,565	3,186	3,506	4,492	4,748	4,122	41,002	108,467	(67,465)	-62.20%	(8,998)	82.00%
46105	WSAM TRUST FUND	38,000	8,818	9,871	-	-	16,514	-	44,858	34,900	9,958	28.53%	6,858	118.05%
47201	TOWN PROPERTY RENTALS	15,000	-	-	-	-	-	-	22,448	-	(19,581)	-87.23%	(12,133)	19.11%
47205	WSAM RENTALS	3,000	-	-	-	-	-	-	2,867	-	(5,385)	-100.00%	(3,000)	0.00%
48810	RECEIPTS/REVENUES	16,000	1,884	1,686	1,762	1,491	1,369	2,347	18,477	14,475	4,002	27.65%	2,477	115.48%
48832	SCRAP METAL RETURNS	10,000	1,047	1,116	1,564	310	1,591	1,384	11,956	7,849	4,107	52.33%	1,956	119.56%
48833	WORKER'S COMP REFUND	-	-	-	-	-	(1,147)	-	16,221	-	(49,500)	-75.32%	16,221	0.00%
48898	APPLIED FUND BAL-CAPITAL	825,000	-	-	-	-	-	-	-	-	-	0.00%	(825,000)	0.00%
48899	APPROPRIATED SURPLUS	250,000	-	-	-	-	-	-	-	-	-	0.00%	(250,000)	0.00%
49200	SALE OF FIXED ASSETS	-	-	-	-	-	-	-	2,194,734	5,268	41,677.44%	41,677.44%	2,200,000	0.00%
014000	GENERAL REVENUE	55,771,826	1,892,521	4,946,598	14,932,279	2,846,080	749,547	2,890,845	57,935,124	55,839,459	1,735,664	3.17%	1,851,298	103.34%
014147	TOWN CLERK MISC FEES	80,000	10,026	10,660	11,371	10,487	7,309	42,952	131,534	70,261	61,273	87.21%	51,534	164.42%
44102	REAL ESTATE CONVEY TAX	170,000	40,007	34,718	28,502	26,193	7,290	37,928	317,784	193,646	124,137	64.11%	147,784	186.93%
44501	VITALS	12,000	1,260	1,818	668	1,257	1,521	1,217	12,199	12,057	142	1.18%	199	101.66%
014147	TOWN CLERK	262,000	51,293	47,186	40,541	37,937	18,120	82,097	481,516	275,934	185,582	67.24%	185,516	176.15%
014153	PLANNING / ZONING FEES	12,000	2,208	14,932	395	2,328	415	3,328	25,448	5,862	19,586	334.15%	13,448	212.07%
014153	PLANNING & ZONING COMM	12,000	2,208	14,932	395	2,328	415	3,328	25,448	5,862	19,586	334.15%	13,448	212.07%
014155	ZONING BD OF APPEALS FEES	4,000	405	165	697	700	240	915	5,920	4,904	1,016	20.72%	1,920	148.00%
014155	ZONING BOARD OF APPEALS	4,000	405	165	697	700	240	915	5,920	4,904	1,016	20.72%	1,920	148.00%
014163	INLAND WETLANDS	2,000	420	107	121	195	1,145	105	2,716	2,091	625	29.87%	716	135.78%
014163	INLAND WETLANDS COMM	2,000	420	107	121	195	1,145	105	2,716	2,091	625	29.87%	716	135.78%
014201	CONTRACT POLICE SERVICES	25,000	19,625	22,529	11,565	10,285	15,140	13,781	172,640	49,171	123,469	251.10%	147,640	690.56%
44203	POLICE FINES	11,000	1,569	1,393	1,560	-	965	3,169	16,809	7,141	9,668	135.39%	5,809	152.81%
014201	POLICE	36,000	21,194	23,922	13,125	10,285	18,105	16,950	189,449	55,312	133,137	235.43%	133,449	526.25%
014213	BUILDING FEES	175,000	42,573	8,630	24,971	22,949	56,142	40,813	315,380	190,480	124,900	65.57%	140,380	180.22%
014213	BUILDING DEPARTMENT	175,000	42,573	8,630	24,971	22,949	56,142	40,813	315,380	190,480	124,900	65.57%	140,380	180.22%
014215	DOG BOARDING FEES	150	-	30	-	15	-	-	145	45	100	222.22%	(5)	96.67%
014215	ANIMAL CONTROL	150	-	30	-	15	-	-	145	45	100	222.22%	(5)	96.67%
014505	BEACH PASSES	18,000	-	-	-	-	-	-	22,616	13,957	8,659	62.04%	4,616	125.64%
014505	PARKS & RECREATION	18,000	-	-	-	-	-	-	22,616	13,957	8,659	62.04%	4,616	125.64%
Overall		55,771,826	1,810,513	5,041,580	15,012,128	2,920,488	835,714	3,035,053	58,659,313	56,449,073	2,210,239	3.92%	2,378,357	104.23%

Town of Clinton
Fund 01 - General Fund Expenditures
By Department
YTD April 30, 2021 vs YTD April 30, 2020

Department	FY21 BUDGET	APR 2021 ACTUAL	Encumbrance	FY21 YTD APR 2021	FY20 YTD APR 2020	CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD	Actual & Encumbrances Spent as % of Budget
						\$ Fav/(Unfav) Variance	% Fav/(Unfav) Variance		
Total for 4111 - TOWN MANAGER	\$262,010.00	\$20,272.99	\$0.00	\$212,090.25	\$171,495.30	(\$40,594.95)	-23.67%	\$49,919.75	80.95%
Total for 4119 - FINANCE	\$332,566.00	\$36,514.70	\$3,155.00	\$256,900.67	\$273,699.58	\$16,798.91	6.14%	\$72,510.33	78.20%
Total for 4131 - ASSESSOR	\$205,918.00	\$13,443.17	\$1,355.71	\$171,109.07	\$160,774.60	(\$10,334.47)	-6.43%	\$33,453.22	83.75%
Total for 4135 - TAX COLLECTOR	\$163,932.00	\$10,566.00	\$40.00	\$131,731.56	\$124,032.57	(\$7,698.99)	-6.21%	\$32,160.44	80.38%
Total for 4143 - TECHNOLOGY	\$390,194.00	\$22,420.49	\$2,532.00	\$307,190.29	\$302,310.84	(\$4,879.45)	-1.61%	\$80,471.71	79.38%
Total for 4147 - TOWN CLERK	\$145,750.00	\$13,085.06	\$4,641.73	\$120,033.91	\$114,730.87	(\$5,303.04)	-4.62%	\$21,074.36	85.54%
Total for 4153 - PLANNING & ZONING COMM	\$164,814.00	\$9,386.13	\$15,000.00	\$90,482.92	\$118,967.52	\$28,484.60	23.94%	\$59,331.08	64.00%
Total for 4155 - ZONING BOARD OF APPEALS	\$1,950.00	\$3.64	\$26.25	\$193.43	\$207.10	\$13.67	6.60%	\$1,730.32	11.27%
Total for 4161 - PROBATE COURT	\$4,524.00	\$0.00	\$0.00	\$4,138.00	\$4,524.00	\$385.00	8.51%	\$385.00	91.49%
Total for 4163 - INLANDS/WETLANDS COMM	\$81,204.00	\$6,154.37	\$26.25	\$66,681.32	\$48,731.30	(\$17,950.02)	-36.83%	\$14,496.43	82.15%
Total for 4165 - HARBOR COMMISSION	\$46,440.00	\$2,381.25	\$0.00	\$31,263.46	\$24,041.60	(\$7,221.86)	-30.04%	\$15,176.54	67.32%
Total for 4167 - SHELLFISH COMMISSION	\$14,376.00	\$222.60	\$0.00	\$3,508.87	\$4,120.69	\$610.82	14.82%	\$10,866.13	24.41%
Total for 4191 - WATER POLLUTION CONTROL	\$69,087.00	\$692.50	\$0.00	\$19,016.50	\$29,610.39	\$10,593.89	35.78%	\$50,070.50	27.53%
Total for 4193 - WASM MAINTENANCE	\$191,659.00	\$12,190.75	\$0.00	\$137,619.07	\$134,147.42	(\$3,471.65)	-2.59%	\$54,039.93	71.80%
Total for 4195 - ELECTIONS & MEETINGS	\$35,215.00	\$1,668.66	\$0.00	\$29,300.66	\$24,118.64	(\$5,182.02)	-21.49%	\$5,914.34	83.21%
Total for 4197 - GENERAL GOVERNMENT ADMIN	\$398,092.00	\$395.97	\$4,566.93	\$142,237.85	\$149,014.44	\$6,776.59	4.55%	\$251,287.22	36.88%
Total for 4199 - OTHER GENERAL GOVERNMENT	\$1,094,450.00	\$46,516.15	\$57,523.70	\$837,370.21	\$1,118,026.61	\$280,656.40	25.10%	\$199,556.09	81.77%
Total for 4201 - POLICE	\$2,870,061.00	\$221,820.46	\$930.51	\$2,219,138.02	\$2,229,475.87	\$10,337.85	0.46%	\$649,992.47	77.35%
Total for 4203 - FIRE DEPARTMENT	\$337,500.00	\$24,309.54	\$0.00	\$196,934.01	\$258,343.00	\$61,408.99	23.77%	\$140,565.99	58.35%
Total for 4213 - BUILDING DEPARTMENT	\$127,653.00	\$9,564.17	\$0.00	\$104,131.70	\$101,553.74	(\$2,577.96)	-2.54%	\$23,521.30	81.57%
Total for 4215 - ANIMAL CONTROL	\$61,455.00	\$4,259.24	\$0.00	\$44,055.52	\$43,303.92	(\$751.60)	-1.74%	\$17,399.48	71.69%
Total for 4219 - FIRE MARSHAL	\$58,500.00	\$4,272.97	\$0.00	\$44,470.63	\$45,835.43	\$1,364.80	2.98%	\$14,025.37	76.02%
Total for 4221 - COMMUNICATIONS	\$646,395.00	\$42,744.57	\$32,016.69	\$473,134.88	\$557,767.38	\$84,632.50	15.17%	\$141,243.43	78.15%
Total for 4223 - CIVIL PREPAREDNESS	\$13,500.00	\$1,759.67	\$0.00	\$14,393.65	\$4,166.70	(\$10,226.95)	-245.44%	(\$893.65)	106.62%
Total for 4301 - PUBLIC WORK	\$1,956,917.00	\$122,971.90	\$108,037.38	\$1,486,962.98	\$1,449,655.24	(\$37,307.74)	-2.57%	\$361,916.64	81.51%
Total for 4311 - STREET LIGHTING	\$126,000.00	\$2,261.20	\$8,822.48	\$112,092.46	\$112,898.57	\$806.11	0.71%	\$5,085.06	95.96%
Total for 4329 - WATER & HYDRANTS	\$511,161.00	\$40,252.82	\$149,060.04	\$382,100.96	\$330,909.28	(\$51,191.68)	-9.43%	\$0.00	100.00%
Total for 4403 - HEALTH	\$147,755.00	\$0.00	\$0.00	\$147,755.00	\$147,755.00	\$0.00	0.00%	\$0.00	100.00%
Total for 4419 - YOUTH & FAMILY	\$276,253.00	\$22,711.33	\$0.00	\$221,279.73	\$223,231.79	\$1,952.06	0.87%	\$54,973.27	80.10%
Total for 4501 - LIBRARY	\$769,246.00	\$0.00	\$128,207.60	\$641,038.40	\$759,820.00	\$118,781.60	15.63%	\$0.00	100.00%
Total for 4505 - PARKS & RECREATION	\$224,317.00	\$11,219.51	\$0.00	\$144,494.00	\$153,315.01	\$8,821.01	5.75%	\$79,823.00	64.42%
Total for 4603 - ECON DEVELOPMENT	\$10,400.00	\$0.00	\$0.00	\$0.00	\$30,729.77	\$30,729.77	100.00%	\$10,400.00	0.00%
Total for 4701 - EDUCATION	\$33,614,517.00	\$2,551,430.94	\$0.00	\$25,151,572.82	\$25,051,967.37	(\$6,605.45)	-0.27%	\$8,495,944.18	74.73%
Total for 4801 - BOE DEBT - PRIN	\$1,918,000.00	\$0.00	\$0.00	\$1,918,000.00	\$1,852,000.00	(\$66,000.00)	-3.56%	\$0.00	100.00%
Total for 4802 - TOWN DEBT PRIN	\$1,659,591.00	\$16,839.50	\$50,395.59	\$1,596,839.41	\$1,432,798.75	(\$164,040.66)	-11.45%	\$12,356.00	99.26%
Total for 4803 - BOE DEBT INTEREST	\$1,038,766.66	\$0.00	\$0.00	\$1,038,767.11	\$1,297,498.20	\$258,731.09	19.94%	(\$0.45)	100.00%
Total for 4804 - TOWN DEBT INTEREST	\$622,453.49	\$0.00	\$0.00	\$622,453.36	\$503,684.33	(\$118,769.03)	-23.58%	\$0.13	100.00%
Total for 4901 - CAPITAL PROJECTS	\$945,325.00	\$0.00	\$0.00	\$945,325.00	\$755,280.00	(\$190,045.00)	-25.16%	\$0.00	100.00%
Total for 5100 - FRINGE BENEFITS	\$4,726,641.00	\$96,126.21	\$3,082.78	\$3,710,092.13	\$3,878,643.26	\$168,551.13	4.35%	\$1,013,466.09	78.56%
	\$56,264,588.15	\$3,368,356.46	\$569,420.64	\$43,722,901.81	\$44,023,186.08	\$300,284.27	0.68%	\$11,972,265.70	78.72%

Town of Clinton
Fund 01 - General Fund Expenditures
By Department

YTD April 30, 2021 vs YTD April 30, 2020

Dept	Dept Title	ACCOUNT	ACCOUNT TITLE	FY21 BUDGET		APR 2021	Encumbrance	FY21		CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD		Actual & Encumbrances
										\$ Fav/(Unfav)	% Fav/(Unfav)	Remaining Balance	Spent as % of Budget	
4111	TOWN MANAGER	51310	SALARIES-FULL TIME	225,000		17,654	-	184,101	93,077	(91,023)	-97.76%	40,899	81.82%	
	TOWN MANAGER	51311	ELECTED OFFICIALS SALARY	12,000		1,000	-	10,125	60,499	50,374	83.26%	1,875	84.38%	
	TOWN MANAGER	51320	SALARIES - PART TIME	15,680		1,215	-	12,419	12,449	30	0.24%	3,271	79.16%	
	TOWN MANAGER	52900	TRAVEL EXPENSE	-		-	-	-	901	901	100.00%	-	0.00%	
	TOWN MANAGER	52901	AUTOMOBILE ALLOWANCE	4,800		400	-	4,000	1,600	(2,400)	-150.00%	800	83.33%	
	TOWN MANAGER	54300	REPAIRS & MAINTENANCE	1,300		-	-	972	972	-	0.00%	328	74.74%	
	TOWN MANAGER	56100	GENERAL SUPPLIES	1,800		4	-	474	1,303	829	63.64%	1,326	26.31%	
	TOWN MANAGER	58110	MISC EXPENDITURES	1,420		-	-	-	695	695	100.00%	1,420	0.00%	
	Total for 4111 - TOWN MANAGER			262,010		20,273	-	212,090	171,495	(40,695)	-23.67%	49,920	80.95%	
	4119	FINANCE	SALARIES-FULL TIME	285,582		21,424	-	227,986	229,893	1,907	0.83%	57,586	79.83%	
4131	FINANCE	51311	ELECTED OFFICIALS SALARY	1,000		83	-	833	750	(83)	-11.11%	167	83.33%	
	FINANCE	52900	TRAVEL EXPENSE	600		-	-	-	95	95	100.00%	600	0.00%	
	FINANCE	53300	OTHER PROF/TECH SERVICES	2,000		1,750	-	(7,750)	12,596	20,346	161.53%	9,750	-387.50%	
	FINANCE	54304	IT/TECHNOLOGY MAINTENANCE	36,884		12,648	3,155	32,978	26,175	(6,803)	-25.99%	751	97.96%	
	FINANCE	55301	POSTAGE	2,500		133	-	1,620	1,820	200	10.99%	880	64.81%	
	FINANCE	56100	GENERAL SUPPLIES	3,500		476	-	978	1,865	888	47.58%	2,522	27.94%	
	FINANCE	58100	DUES & FEES	500		-	-	255	505	250	49.50%	245	51.00%	
	Total for 4119 - FINANCE			329,566		36,515	3,155	255,901	273,770	16,799	5.14%	72,510	78.20%	
	4131	ASSESSOR	SALARIES-FULL TIME	161,982		13,414	-	137,226	127,689	(9,538)	-7.47%	24,756	84.72%	
	ASSESSOR	52900	TRAVEL EXPENSE	500		-	-	-	83	83	100.00%	500	0.00%	
4135	ASSESSOR	53220	IN SERVICE	1,600		-	475	-	-	-	0.00%	1,125	29.69%	
	ASSESSOR	53300	OTHER PROF/TECH SERVICES	4,500		-	-	-	-	-	0.00%	4,500	0.00%	
	ASSESSOR	53400	OTHER PROF SERVICES	10,000		-	-	-	10,000	-	0.00%	-	100.00%	
	ASSESSOR	53500	TECHNICAL SERVICES	10,223		-	310	9,831	8,596	(1,235)	-14.37%	82	99.20%	
	ASSESSOR	54304	IT/TECHNOLOGY MAINTENANCE	10,917		-	-	10,213	10,363	150	1.45%	704	93.55%	
	ASSESSOR	55301	POSTAGE	1,891		29	-	1,282	1,478	196	13.23%	608	67.83%	
	ASSESSOR	56100	GENERAL SUPPLIES	1,200		-	271	298	978	680	69.52%	631	47.45%	
	ASSESSOR	56430	PERIODICALS	2,286		-	300	1,828	867	(961)	-110.84%	158	93.09%	
	ASSESSOR	58100	DUES & FEES	820		-	-	430	720	290	40.28%	390	52.44%	
	Total for 4131 - ASSESSOR			205,918		13,443	1,355	174,108	160,775	(10,364)	-6.33%	33,453	83.75%	
4135	TAX COLLECTOR	51310	SALARIES-FULL TIME	118,502		8,996	-	95,382	91,607	(3,775)	-4.12%	23,120	80.49%	
	TAX COLLECTOR	51320	SALARIES - PART TIME	13,879		572	-	11,442	10,572	(871)	-8.23%	2,437	82.44%	
	TAX COLLECTOR	52900	TRAVEL EXPENSE	500		22	-	343	349	6	1.70%	157	68.64%	
	TAX COLLECTOR	53300	OTHER PROF/TECH SERVICES	2,500		-	-	2,500	2,475	(25)	-1.01%	-	100.00%	
	TAX COLLECTOR	53400	OTHER PROF SERVICES	-		-	-	-	403	403	100.00%	-	0.00%	
	TAX COLLECTOR	53500	TECHNICAL SERVICES	5,225		-	-	5,225	5,050	(175)	-3.47%	-	100.00%	
	TAX COLLECTOR	55301	POSTAGE	13,310		502	-	8,280	6,471	(1,809)	-27.95%	5,030	62.21%	
	TAX COLLECTOR	56100	GENERAL SUPPLIES	3,300		242	-	2,361	1,646	(714)	-43.39%	939	71.54%	
	TAX COLLECTOR	56290	OTHER	4,230		-	-	4,230	3,892	(338)	-8.69%	-	100.00%	
	TAX COLLECTOR	58099	DMV FEES	250		-	-	250	250	-	0.00%	-	100.00%	
Total for 4135 - TAX COLLECTOR	TAX COLLECTOR	58100	DUES & FEES	1,000		130	40	856	1,000	144	14.40%	104	89.60%	
	TAX COLLECTOR	58900	OTHER ITEMS	1,236		103	-	862	317	(545)	-171.97%	374	69.75%	
Total for 4135 - TAX COLLECTOR				163,932		10,563	40	151,732	124,033	(7,699)	-5.21%	32,180	80.38%	

Dept	Dept Title	ACCOUNT	ACCOUNT TITLE	FY21 BUDGET	APR 2021 ACTUAL	Encumbrance	FY21 YTD APR 2021 ACTUAL	FY20 YTD APR 2020 ACTUAL	CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD		Actual & Encumbrances
									\$ Fav/(Unfav) Variance	% Fav/(Unfav) Variance	Remaining Balance	Spent as % of Budget	
4143	TECHNOLOGY	51310	SALARIES-FULL TIME	108,174	8,544	-	90,376	88,290	(2,087)	-2.36%	17,798	83.55%	
	TECHNOLOGY	52900	TRAVEL EXPENSE	-	-	-	-	56	56	100.00%	-	0.00%	
	TECHNOLOGY	53200	PROFESSIONAL SERVICES	73,000	-	-	72,949	74,940	1,991	2.66%	51	99.93%	
	TECHNOLOGY	53225	TRAINING	500	-	-	-	-	-	0.00%	-500	0.00%	
	TECHNOLOGY	54300	REPAIRS & MAINTENANCE	4,000	468	2,091	1,634	2,619	985	37.61%	275	93.13%	
	TECHNOLOGY	54304	IT/TECHNOLOGY MAINTENANCE	58,884	2,434	441	27,805	31,664	3,859	12.19%	28,638	49.65%	
	TECHNOLOGY	55300	COMMUNICATIONS	125,820	9,175	-	99,132	89,639	(9,494)	-10.59%	26,688	78.79%	
	TECHNOLOGY	57400	INFRAS	21,816	1,800	-	15,294	15,103	(191)	-1.26%	6,522	70.10%	
	TECHNOLOGY			380,194	22,420	2,532	307,180	302,311	(4,869)	-1.61%	80,472	79.38%	
				106,150	8,288	-	88,106	87,459	(646)	-0.74%	18,044	83.00%	
4147	TOWN CLERK	51310	SALARIES-FULL TIME	200	-	-	-	141	141	100.00%	200	0.00%	
	TOWN CLERK	52900	TRAVEL EXPENSE	23,500	1,766	-	18,858	19,126	268	1.40%	-	100.00%	
	TOWN CLERK	53300	OTHER PROF/TECH SERVICES	3,500	-	-	3,565	2,639	(926)	-35.07%	-	100.00%	
	TOWN CLERK	56100	GENERAL SUPPLIES	800	-	-	-	769	769	100.00%	800	0.00%	
	TOWN CLERK	57350	TECHNOLOGY SOFTWARE	300	193	-	267	102	(165)	-162.18%	33	89.14%	
	TOWN CLERK	58110	MISC EXPENDITURES	9,000	2,780	-	7,799	3,180	(4,619)	-145.25%	1,201	86.65%	
	TOWN CLERK	58111	ELECTION COSTS	600	58	-	244	(251)	(494)	197.38%	356	40.66%	
	TOWN CLERK	58800	PROGRAM COST	1,700	-	-	1,195	1,565	370	23.63%	505	70.29%	
	TOWN CLERK	58900	OTHER ITEMS	145,750	13,085	4,842	120,034	114,731	(5,303)	-4.92%	21,074	85.54%	
				66,164	5,119	-	54,489	65,979	11,490	17.42%	11,675	82.35%	
4153	PLANNING & ZONING COMM	51310	SALARIES-FULL TIME	900	-	-	-	239	239	100.00%	700	0.00%	
	PLANNING & ZONING COMM	52900	TRAVEL EXPENSE	900	-	-	200	500	300	60.00%	43,893	22.22%	
	PLANNING & ZONING COMM	53225	TRAINING	93,000	4,000	15,000	34,108	51,608	17,500	33.91%	513	52.80%	
	PLANNING & ZONING COMM	53400	OTHER PROF SERVICES	955	51	-	442	205	(236)	-115.00%	766	46.24%	
	PLANNING & ZONING COMM	55301	POSTAGE	800	-	-	34	386	352	91.14%	1,784	4.28%	
	PLANNING & ZONING COMM	56100	GENERAL SUPPLIES	2,995	216	-	1,211	50	(1,161)	-2,321.18%	59,331	40.42%	
	PLANNING & ZONING COMM	58900	OTHER ITEMS	15,814	9,385	15,000	30,483	119,868	28,485	23.94%	100	64.00%	
	PLANNING & ZONING COMM			100	-	-	-	-	-	0.00%	450	0.00%	
	PLANNING & ZONING COMM	53225	TRAINING	500	-	-	50	-	(50)	0.00%	100	10.00%	
	PLANNING & ZONING COMM	53300	OTHER PROF/TECH SERVICES	100	-	-	-	-	-	0.00%	807	0.00%	
4155	ZONING BOARD OF APPEALS	54300	REPAIRS & MAINTENANCE	950	4	-	143	207	64	30.74%	274	15.10%	
	ZONING BOARD OF APPEALS	55301	POSTAGE	300	-	26	-	-	-	0.00%	-	8.75%	
	ZONING BOARD OF APPEALS	56100	GENERAL SUPPLIES	1,950	4	26	183	207	14	6.50%	17,730	11.27%	
	ZONING BOARD OF APPEALS			4,524	-	-	4,139	4,524	385	8.51%	385	91.49%	
	ZONING BOARD OF APPEALS	53300	OTHER PROF/TECH SERVICES	4,524	-	-	4,139	4,524	385	8.51%	14,285	81.90%	
	ZONING BOARD OF APPEALS	51310	SALARIES-FULL TIME	78,904	6,117	-	64,619	47,804	(16,815)	-35.18%	-	0.00%	
	ZONING BOARD OF APPEALS	52900	TRAVEL EXPENSE	-	-	-	-	32	32	100.00%	7	98.01%	
	ZONING BOARD OF APPEALS	53225	TRAINING	352	-	-	345	615	270	43.90%	37	97.15%	
	ZONING BOARD OF APPEALS	53300	OTHER PROF/TECH SERVICES	1,299	-	-	1,262	-	(1,262)	0.00%	86	78.46%	
	ZONING BOARD OF APPEALS	55301	POSTAGE	400	37	-	314	280	(33)	-11.93%	58	61.12%	
4163	INLANDSWETLANDS COMM	56100	GENERAL SUPPLIES	150	-	-	92	-	(92)	0.00%	23	77.00%	
	INLANDSWETLANDS COMM	58900	OTHER ITEMS	99	-	26	50	-	(50)	0.00%	14,496	82.15%	
	INLANDSWETLANDS COMM			81,204	6,154	26	66,681	48,731	(17,950)	-36.83%	5,160	72.62%	
	INLANDSWETLANDS COMM	51310	SALARIES-FULL TIME	18,843	(1,062)	-	13,683	10,565	(3,118)	-29.52%	10,017	63.70%	
	INLANDSWETLANDS COMM	51320	SALARIES - PART TIME	27,597	3,443	-	17,580	13,477	(4,104)	-30.45%	15,177	67.32%	
	INLANDSWETLANDS COMM			46,440	2,381	-	31,283	24,042	(7,222)	-30.04%	10,866	24.41%	
	INLANDSWETLANDS COMM	56900	OTHER SUPPLIES	14,376	223	-	3,510	4,121	611	14.82%	10,866	24.41%	
	INLANDSWETLANDS COMM			14,376	223	-	3,510	4,121	611	14.82%	10,866	24.41%	
	INLANDSWETLANDS COMM			14,376	223	-	3,510	4,121	611	14.82%	10,866	24.41%	
	INLANDSWETLANDS COMM			14,376	223	-	3,510	4,121	611	14.82%	10,866	24.41%	

Dept	Dept Title	ACCOUNT	ACCOUNT TITLE	FY21 BUDGET	APR 2021 ACTUAL	Encumbrance	FY21 YTD APR 2021 ACTUAL	FY20 YTD APR 2020 ACTUAL	CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD		Actual & Encumbrances Spent as % of Budget
									\$ Fav/(Unfav) Variance	% Fav/(Unfav) Variance	Remaining Balance		
4191	WATER POLLUTION CONTROL	51310	SALARIES-FULL TIME	26,926	-	-	-	7,601	7,601	100.00%	26,926	0.00%	
	WATER POLLUTION CONTROL	52900	TRAVEL EXPENSE	-	-	-	-	29	29	100.00%	-	0.00%	
	WATER POLLUTION CONTROL	53200	PROFESSIONAL SERVICES	10,000	-	-	-	2,644	2,644	100.00%	10,000	0.00%	
	WATER POLLUTION CONTROL	54901	SURFACE WATER TESTING	5,985	-	-	-	-	-	0.00%	5,985	0.00%	
	WATER POLLUTION CONTROL	54902	WELL MONITORING	2,420	593	-	2,315	2,159	(156)	-7.23%	105	95.66%	
	WATER POLLUTION CONTROL	54910	STATE WATER TESTING	14,756	-	-	9,702	9,728	26	0.27%	5,055	65.75%	
	WATER POLLUTION CONTROL	56100	GENERAL SUPPLIES	1,100	-	-	-	450	450	100.00%	1,100	0.00%	
	WATER POLLUTION CONTROL	58100	DUES & FEES	900	-	-	-	-	-	0.00%	900	0.00%	
	WATER POLLUTION CONTROL	58900	OTHER ITEMS	7,000	-	-	7,000	7,000	-	0.00%	-	100.00%	
	Total for 4191 - WATER POLLUTION CONTROL				59,037	693	-	19,017	29,610	10,594	35.78%	50,071	27.53%
4193	WASM MAINTENANCE	51310	SALARIES-FULL TIME	149,449	10,968	-	118,478	117,705	(774)	-0.66%	30,971	79.28%	
	WASM MAINTENANCE	51320	SALARIES - PART TIME	34,910	1,165	-	16,528	19,731	3,203	16.23%	18,382	47.35%	
	WASM MAINTENANCE	51330	OVERTIME	7,300	58	-	2,613	(3,289)	(5,901)	179.45%	4,687	35.79%	
Total for 4193 - WASM MAINTENANCE				191,659	12,191	-	137,619	134,147	(3,472)	-2.59%	54,040	71.80%	
4195	ELECTIONS & MEETINGS	51320	SALARIES - PART TIME	16,914	1,667	-	16,667	14,095	(2,572)	-18.24%	247	98.54%	
	ELECTIONS & MEETINGS	51620	PART TIME WAGES	11,000	-	-	8,717	5,570	(3,147)	-56.50%	2,283	79.25%	
	ELECTIONS & MEETINGS	54300	REPAIRS & MAINTENANCE	2,576	-	-	1,338	2,232	894	40.05%	1,238	51.94%	
	ELECTIONS & MEETINGS	56100	GENERAL SUPPLIES	900	-	-	565	310	(254)	-81.91%	335	62.74%	
	ELECTIONS & MEETINGS	56900	OTHER SUPPLIES	1,500	-	-	769	-	(769)	0.00%	731	51.29%	
	ELECTIONS & MEETINGS	58100	DUES & FEES	950	-	-	200	815	615	75.46%	750	21.05%	
	ELECTIONS & MEETINGS	58110	MISC EXPENDITURES	1,375	-	-	1,045	1,096	51	4.68%	330	76.00%	
	Total for 4195 - ELECTIONS & MEETINGS				35,215	1,667	-	29,301	24,119	(5,182)	-21.49%	5,514	33.21%
4197	GENERAL GOVERNMENT ADMIN	58084	MIDDLESEX PARAMEDIC	13,260	-	3,315	9,945	9,945	-	0.00%	-	100.00%	
	GENERAL GOVERNMENT ADMIN	58086	CONTINGENCY	235,000	-	-	-	-	-	0.00%	235,000	0.00%	
	GENERAL GOVERNMENT ADMIN	58087	CONSERVATION COMMISSION	1,500	-	-	270	335	65	19.40%	1,230	18.00%	
	GENERAL GOVERNMENT ADMIN	58088	HAZARDOUS WASTE SITE	25,000	-	-	17,054	16,018	(1,036)	-6.47%	7,946	68.22%	
	GENERAL GOVERNMENT ADMIN	58095	SENIOR ACTIVITIES	-	-	-	-	(397)	(397)	100.00%	-	0.00%	
	GENERAL GOVERNMENT ADMIN	58096	CONFERENCE OF MUNICIPAL	8,741	-	-	4,371	8,741	4,371	50.00%	4,371	50.00%	
	GENERAL GOVERNMENT ADMIN	58097	ESTUARY TRANSIT	44,440	-	-	44,440	43,570	(870)	-2.00%	-	100.00%	
	GENERAL GOVERNMENT ADMIN	58098	ESTUARY COUNCIL-SENIORS	48,187	-	-	48,187	51,000	2,813	5.52%	-	100.00%	
	GENERAL GOVERNMENT ADMIN	58101	CRERPA	14,264	-	-	14,264	14,269	5	0.04%	-	100.00%	
	GENERAL GOVERNMENT ADMIN	58102	COST	-	-	-	-	925	925	100.00%	-	0.00%	
	GENERAL GOVERNMENT ADMIN	58200	JUDGEMENTS	2,800	188	1,252	1,548	2,108	560	26.58%	-	100.00%	
	GENERAL GOVERNMENT ADMIN	58802	TREE COMMITTEE	400	-	-	69	-	(69)	0.00%	331	17.14%	
	GENERAL GOVERNMENT ADMIN	58807	TREE WARDEN	2,500	208	-	2,083	2,500	417	16.67%	417	83.33%	
	GENERAL GOVERNMENT ADMIN	58809	HISTORIC DISTR COMM	2,000	-	-	7	-	(7)	0.00%	1,993	0.35%	
	Total for 4197 - GENERAL GOVERNMENT ADMIN				398,092	396	4,567	142,238	149,014	6,777	4.55%	251,287	36.88%

Dept	Dept Title	ACCOUNT	ACCOUNT TITLE	FY21 BUDGET	APR 2021		Encumbrance	FY21		CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD		Actual & Encumbrances
					ACTUAL			YTD APR 2021		\$ Fav/(Unfav) Variance	% Fav/(Unfav) Variance	Remaining Balance	Spent as % of Budget	
4199	OTHER GENERAL GOVERNMENT	51320	SALARIES - PART TIME	14,000	1,289	-	-	5,588	6,627	1,040	15.69%	8,412	39.91%	
	OTHER GENERAL GOVERNMENT	51800	POLICE CONTRACTUAL	-	(54)	-	-	(54)	(562)	(508)	90.31%	54	0.00%	
	OTHER GENERAL GOVERNMENT	52600	UNEMPLOYMENT COMPENSATION	5,000	-	-	-	3,516	17,005	13,489	79.32%	1,484	70.32%	
	OTHER GENERAL GOVERNMENT	52900	TRAVEL EXPENSE	-	-	-	-	-	-	-	0.00%	-	0.00%	
	OTHER GENERAL GOVERNMENT	53010	LEGAL SERVICES	80,000	293	-	-	19,564	43,780	24,215	55.31%	60,436	24.46%	
	OTHER GENERAL GOVERNMENT	53020	TOWN COUNSEL	57,000	1,887	-	-	36,485	52,250	15,766	30.17%	20,516	64.01%	
	OTHER GENERAL GOVERNMENT	53200	PROFESSIONAL SERVICES	-	-	-	-	-	(110)	(110)	100.00%	-	0.00%	
	OTHER GENERAL GOVERNMENT	53310	AUDIT/ACCOUNTING SERVICES	62,000	-	-	-	50,910	52,835	1,925	3.64%	11,090	82.11%	
	OTHER GENERAL GOVERNMENT	53401	UNION NEGOTIATOR	20,000	-	-	-	901	15,182	14,281	94.07%	19,100	4.50%	
	OTHER GENERAL GOVERNMENT	54903	LAND RECORDS INDEX AUDIT	1,400	177	320	320	1,188	923	(265)	-28.75%	(109)	107.76%	
	OTHER GENERAL GOVERNMENT	55200	INSUR OTHER THAN EE BENEF	400,000	-	-	-	413,945	384,044	(29,901)	-7.79%	(13,945)	103.49%	
	OTHER GENERAL GOVERNMENT	55400	ADVERTISING	25,000	4,230	-	-	11,847	11,480	(367)	-3.20%	13,153	47.39%	
	OTHER GENERAL GOVERNMENT	55506	ANNUAL TOWN REPORT	7,500	-	-	-	2,063	5,610	3,547	63.23%	5,437	27.51%	
	OTHER GENERAL GOVERNMENT	56220	ELECTRICITY	224,000	13,115	47,720	47,720	143,470	149,515	6,045	4.04%	32,810	85.35%	
	OTHER GENERAL GOVERNMENT	56221	HEAT/WATER	140,000	7,404	9,483	9,483	99,767	84,220	(15,547)	-18.46%	30,749	78.04%	
	OTHER GENERAL GOVERNMENT	57400	INFRAS	2,000	-	-	-	-	8,160	8,160	100.00%	2,000	0.00%	
	OTHER GENERAL GOVERNMENT	58105	BANK FEES	18,000	10,169	-	-	16,892	854	(16,038)	-1,877.96%	1,108	93.85%	
	OTHER GENERAL GOVERNMENT	58110	MISC EXPENDITURES	2,150	4,622	-	-	2,541	(19,086)	(21,627)	113.31%	(391)	118.18%	
	OTHER GENERAL GOVERNMENT	58803	BOARD OF ASSESSMENT APPEA	300	76	-	-	217	23	(195)	-886.02%	83	72.48%	
	OTHER GENERAL GOVERNMENT	58804	SPECIAL EVENTS	7,000	638	-	-	1,845	2,446	601	24.58%	5,155	26.35%	
	OTHER GENERAL GOVERNMENT	58912	HOLIDAY ACTIVITIES	500	-	-	-	-	493	493	100.00%	500	0.00%	
	OTHER GENERAL GOVERNMENT	58964	PIERSON COSTS	28,600	2,672	-	-	26,686	14,975	(11,711)	-78.21%	1,914	93.31%	
	OTHER GENERAL GOVERNMENT	58966	COVID-19 COSTS	-	-	-	-	-	38,614	38,614	100.00%	-	0.00%	
	OTHER GENERAL GOVERNMENT	59900	FUND TRANSFERS OUT	-	-	-	-	-	248,750	248,750	100.00%	-	0.00%	
Total for 4199 - OTHER GENERAL GOVERNMENT				1,034,450	45,516	57,624	57,624	837,370	1,116,027	280,658	26.10%	199,568	81.77%	
4201	POLICE	51310	SALARIES-FULL TIME	2,239,185	168,686	-	-	1,788,252	1,812,712	24,460	1.35%	450,933	79.86%	
	POLICE	51320	SALARIES - PART TIME	22,433	1,708	-	-	15,339	17,687	2,348	13.27%	7,094	68.38%	
	POLICE	51330	OVERTIME	244,950	18,966	-	-	126,277	161,736	35,459	21.92%	118,673	51.55%	
	POLICE	51333	LONGEVITY	24,589	-	-	-	38,490	23,046	(15,444)	-67.01%	(13,901)	156.53%	
	POLICE	51335	HOLIDAY PAY	120,683	1,570	-	-	61,806	61,083	(723)	-1.18%	58,877	51.21%	
	POLICE	51340	OTHER EMPLOYEE BENEFITS	12,241	-	-	-	13,358	12,047	(1,310)	-10.88%	(1,117)	109.12%	
	POLICE	52910	CLOTHING ALLOWANCE	30,050	2,558	80	80	16,274	14,201	(2,074)	-14.60%	13,696	54.42%	
	POLICE	53225	TRAINING	20,950	2,954	-	-	20,095	15,142	(4,953)	-32.71%	855	95.92%	
	POLICE	53302	RECRUITMENT COSTS	14,900	-	-	-	2,934	27,533	24,599	89.34%	11,966	19.69%	
	POLICE	54301	SERVICE CONTRACTS	33,630	150	450	450	32,144	25,410	(6,734)	-26.50%	1,036	96.92%	
	POLICE	54311	VEHICLE MAINTENANCE	26,050	2,118	-	-	23,149	16,028	(7,122)	-44.43%	2,901	88.86%	
	POLICE	54317	RADIOS/RADAR/SIREN REPAIR	3,500	-	-	-	2,577	1,431	(1,146)	-80.08%	923	73.62%	
	POLICE	56100	GENERAL SUPPLIES	13,250	900	382	382	7,976	10,644	2,668	25.07%	4,892	63.08%	
	POLICE	56210	DIESEL - GASOLINE FUEL	3,500	-	18	18	1,468	1,348	(121)	-8.95%	2,013	42.47%	
	POLICE	56900	OTHER SUPPLIES	6,450	3,150	-	-	6,449	5,579	(870)	-15.59%	1	99.99%	
	POLICE	56903	UNIFORMS	7,000	3,199	-	-	6,422	572	(5,850)	-1,022.39%	578	91.75%	
	POLICE	57390	OTHER EQUIPMENT	4,000	-	-	-	4,000	3,986	(5)	-0.11%	-	100.00%	
	POLICE	58115	COMMISSION EXPENSES	500	-	-	-	282	232	(50)	-21.65%	218	56.34%	
	POLICE	58120	CANINE PROGRAM	2,500	-	-	-	2,110	1,013	(1,097)	-108.31%	390	84.41%	
	POLICE	58900	OTHER ITEMS	21,500	762	-	-	19,020	15,226	(3,794)	-24.92%	2,480	88.46%	
	POLICE	58913	PRISONER COSTS	1,200	79	-	-	330	787	457	58.08%	870	27.48%	
	POLICE	58914	MARINE SUPPORT	5,000	-	-	-	3,385	2,025	(1,361)	-67.21%	1,615	67.71%	
	POLICE	59900	FUND TRANSFERS OUT	12,000	15,000	-	-	27,000	-	(27,000)	0.00%	(15,000)	225.00%	
	Total for 4201 - POLICE				2,870,961	221,820	931	931	2,219,138	2,229,476	-10,338	-0.46%	649,992	77.35%

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							\$ Fav/(Unfav) Variance	% Fav/(Unfav) Variance	Remaining Balance	Spent as % of Budget	
4203	FIRE DEPARTMENT	51310	SALARIES-FULL TIME	33,600	2,633	-	-	340	1.46%	10,690	68.18%
	FIRE DEPARTMENT	54100	UTILITY SERVICES	31,000	3,817	-	-	(3,363)	-14.42%	4,312	86.09%
	FIRE DEPARTMENT	54300	REPAIRS & MAINTENANCE	163,000	7,084	-	-	50,067	40.86%	90,521	44.47%
	FIRE DEPARTMENT	56100	GENERAL SUPPLIES	4,000	2,944	-	-	(228)	-8.38%	1,056	73.60%
	FIRE DEPARTMENT	56290	OTHER	105,900	10,475	-	-	14,593	16.87%	33,987	67.91%
Total for 4203 - FIRE DEPARTMENT				337,600	24,310	-	-	61,408	26.77%	160,566	58.35%
4213	BUILDING DEPARTMENT	51310	SALARIES-FULL TIME	121,853	9,519	-	-	(1,828)	-1.85%	21,408	82.43%
	BUILDING DEPARTMENT	52900	TRAVEL EXPENSE	-	-	-	-	28	100.00%	-	0.00%
	BUILDING DEPARTMENT	53300	OTHER PROF/TECH SERVICES	1,200	-	-	-	(1,080)	-900.00%	-	100.00%
	BUILDING DEPARTMENT	53303	INSPECTION COVERAGE	1,000	-	-	-	-	0.00%	1,000	0.00%
	BUILDING DEPARTMENT	54450	SOFTWARE MAINT/TECH SUPPRT	2,500	-	-	-	(100)	-4.33%	90	96.40%
	BUILDING DEPARTMENT	56100	GENERAL SUPPLIES	400	1	-	-	402	92.78%	369	7.82%
	BUILDING DEPARTMENT	56290	OTHER	200	-	-	-	-	0.00%	200	0.00%
	BUILDING DEPARTMENT	57390	OTHER EQUIPMENT	150	-	-	-	-	0.00%	150	0.00%
	BUILDING DEPARTMENT	58100	DUES & FEES	350	45	-	-	-	0.00%	305	12.86%
	Total for 4213 - BUILDING DEPARTMENT				122,653	9,564	-	-	(2,678)	-2.54%	23,821
4215	ANIMAL CONTROL	51310	SALARIES-FULL TIME	51,685	4,122	-	-	(2,609)	-6.47%	8,731	83.11%
	ANIMAL CONTROL	51320	SALARIES - PART TIME	4,470	-	-	-	2,465	86.32%	4,080	8.74%
	ANIMAL CONTROL	51330	OVERTIME	1,000	39	-	-	(167)	-188.22%	744	25.63%
	ANIMAL CONTROL	53200	PROFESSIONAL SERVICES	900	-	-	-	(1,046)	100.00%	900	0.00%
	ANIMAL CONTROL	53225	TRAINING	1,750	-	-	-	300	100.00%	1,750	0.00%
	ANIMAL CONTROL	55301	POSTAGE	100	99	-	-	11	10.00%	1	99.00%
	ANIMAL CONTROL	56100	GENERAL SUPPLIES	600	-	-	-	83	53.29%	527	12.19%
	ANIMAL CONTROL	56903	UNIFORMS	950	-	-	-	149	34.48%	668	29.71%
	ANIMAL CONTROL	58900	OTHER ITEMS	-	-	-	-	63	100.00%	-	0.00%
	Total for 4215 - ANIMAL CONTROL				61,455	4,258	-	-	(762)	-1.74%	17,389
4219	FIRE MARSHAL	51310	SALARIES-FULL TIME	55,000	4,248	-	-	1,404	3.09%	10,944	80.10%
	FIRE MARSHAL	53225	TRAINING	1,500	-	-	-	-	0.00%	1,500	0.00%
	FIRE MARSHAL	56100	GENERAL SUPPLIES	500	-	-	-	101	100.00%	500	0.00%
	FIRE MARSHAL	57390	OTHER EQUIPMENT	1,000	-	-	-	-	0.00%	1,000	0.00%
	FIRE MARSHAL	58100	DUES & FEES	500	25	-	-	(140)	-50.91%	85	83.00%
Total for 4219 - FIRE MARSHAL				58,500	4,273	-	-	1,365	2.98%	14,029	75.02%
4221	COMMUNICATIONS	51310	SALARIES-FULL TIME	332,325	26,166	-	-	20,095	7.08%	68,413	79.41%
	COMMUNICATIONS	51320	SALARIES - PART TIME	40,884	3,851	-	-	(3,539)	-9.84%	1,381	96.62%
	COMMUNICATIONS	51330	OVERTIME	98,000	5,164	-	-	47,367	47.09%	44,775	54.31%
	COMMUNICATIONS	51335	HOLIDAY PAY	25,824	544	-	-	(7,903)	-105.26%	10,412	59.68%
	COMMUNICATIONS	52910	CLOTHING ALLOWANCE	4,950	70	-	-	223	25.46%	4,297	13.19%
	COMMUNICATIONS	53200	PROFESSIONAL SERVICES	22,500	-	-	-	-	0.00%	-	100.00%
	COMMUNICATIONS	53225	TRAINING	3,800	1,706	-	-	(263)	-10.88%	1,123	70.44%
	COMMUNICATIONS	54301	SERVICE CONTRACTS	114,012	5,244	-	-	27,767	22.16%	8,949	92.15%
	COMMUNICATIONS	54317	RADIOS/RADAR/SIREN REPAIR	2,500	-	-	-	914	100.00%	500	80.00%
	COMMUNICATIONS	56100	GENERAL SUPPLIES	600	-	-	-	(28)	-15.37%	393	34.56%
Total for 4221 - COMMUNICATIONS				646,395	42,745	-	-	89,833	16.17%	141,243	78.15%
4223	CIVIL PREPAREDNESS	51310	SALARIES-FULL TIME	7,500	417	-	-	150	3.60%	3,483	53.56%
	CIVIL PREPAREDNESS	51315	SALARIES-EMERGENCY MGT	-	1,343	-	-	(8,432)	0.00%	(8,432)	0.00%
	CIVIL PREPAREDNESS	53225	TRAINING	2,000	-	-	-	-	0.00%	2,000	0.00%
	CIVIL PREPAREDNESS	56100	GENERAL SUPPLIES	4,000	-	-	-	(1,945)	0.00%	2,055	48.62%
Total for 4223 - CIVIL PREPAREDNESS				13,500	1,760	-	-	(8,945)	-24.54%	(894)	106.62%

Dept	Dept Title	ACCOUNT	ACCOUNT TITLE	FY21 BUDGET		APR 2021	Encumbrance	FY21		CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD		Actual & Encumbrances
										\$ Fav/(Unfav)	% Fav/(Unfav)	Remaining Balance	Spent as % of Budget	
				ACTUAL		ACTUAL		YTD APR 2021	YTD APR 2020	Variance	Variance			
4301	PUBLIC WORK	51310	SALARIES-FULL TIME	73,268	1,002,542	-	-	798,408	780,470	(17,938)	-2.30%	204,134	79.64%	
	PUBLIC WORK	51320	SALARIES - PART TIME	502	7,200	-	-	5,026	5,295	269	5.08%	2,174	69.81%	
	PUBLIC WORK	51330	OVERTIME	2,439	22,500	-	-	19,708	6,471	(13,237)	-204.56%	2,792	87.59%	
	PUBLIC WORK	51332	OVERTIME FIELDS	395	10,000	-	-	736	5,064	4,328	85.47%	9,264	7.36%	
	PUBLIC WORK	51334	OVERTIME SNOW/ICE	-	43,000	-	-	43,881	15,332	(28,549)	-186.21%	(881)	102.05%	
	PUBLIC WORK	52900	TRAVEL EXPENSE	-	500	-	-	150	212	63	29.54%	350	29.94%	
	PUBLIC WORK	52910	CLOTHING ALLOWANCE	-	8,250	-	-	7,523	7,957	434	5.45%	727	91.18%	
	PUBLIC WORK	54103	SNOW PLOWING/SANDING	-	40,000	-	-	55,239	36,007	(19,232)	-53.41%	(15,239)	138.10%	
	PUBLIC WORK	54300	REPAIRS & MAINTENANCE	15,711	256,725	31,043	-	159,728	187,555	27,826	14.84%	65,954	74.31%	
	PUBLIC WORK	54305	TOWN HALL BLDG MAINT	118	15,500	1,366	-	6,249	14,784	8,535	57.73%	7,885	49.13%	
	PUBLIC WORK	54306	TOWN BLDG & FACILITIES	11,158	178,200	35,745	-	105,827	115,970	10,143	8.75%	36,828	79.45%	
	PUBLIC WORK	54318	EQUIPMENT MAINTENANCE ALL	6,014	120,000	3,023	-	102,010	97,709	(4,301)	-4.40%	14,967	87.53%	
	PUBLIC WORK	54900	LANDFILL COST	10,068	108,200	19,053	-	88,491	75,969	(12,522)	-16.48%	655	99.39%	
	PUBLIC WORK	56100	GENERAL SUPPLIES	102	9,800	729	-	3,541	4,081	540	13.24%	5,530	43.57%	
	PUBLIC WORK	56210	DIESEL - GASOLINE FUEL	2,023	115,000	15,876	-	78,910	86,990	8,080	9.29%	20,214	82.42%	
	PUBLIC WORK	56906	SAFETY MANAGEMENT	1,174	12,500	1,202	-	5,220	7,972	2,752	34.52%	6,078	51.38%	
	PUBLIC WORK	57390	OTHER EQUIPMENT	-	7,000	-	-	6,317	1,817	(4,500)	-247.69%	683	90.24%	
Total for 4301 - PUBLIC WORK				122,972	1,955,917	108,037	-	1,485,953	1,349,655	(137,308)	-2.57%	361,917	81.51%	
4311	STREET LIGHTING	56275	STREET LIGHTING	2,261	126,000	8,822	-	112,092	112,899	806	0.71%	5,085	95.96%	
Total for 4311 - STREET LIGHTING				2,261	126,000	8,822	-	112,092	112,899	806	0.71%	5,085	95.96%	
4329	WATER & HYDRANTS	56270	WATER & HYDRANTS	40,253	511,161	149,060	-	362,101	330,909	(31,192)	-9.43%	-	100.00%	
4403	HEALTH	58800	PROGRAM COST	-	147,755	147,755	-	147,755	147,755	-	0.00%	-	100.00%	
Total for 4403 - HEALTH				-	147,755	147,755	-	147,755	147,755	-	0.00%	-	100.00%	
4419	YOUTH & FAMILY	51310	SALARIES-FULL TIME	19,235	236,857	-	-	198,579	195,993	(2,587)	-1.32%	38,278	83.84%	
	YOUTH & FAMILY	51320	SALARIES - PART TIME	2,238	20,056	-	-	12,780	14,487	1,706	11.78%	7,276	63.72%	
	YOUTH & FAMILY	52900	TRAVEL EXPENSE	-	1,400	-	-	57	535	478	89.31%	1,343	4.09%	
	YOUTH & FAMILY	53200	PROFESSIONAL SERVICES	-	2,260	-	-	-	1,528	1,528	100.00%	2,260	0.00%	
	YOUTH & FAMILY	53220	IN SERVICE	-	1,000	-	-	105	825	720	87.27%	895	10.50%	
	YOUTH & FAMILY	56100	GENERAL SUPPLIES	133	3,200	-	-	1,728	2,528	800	31.65%	1,472	54.00%	
	YOUTH & FAMILY	56900	OTHER SUPPLIES	595	3,050	-	-	2,137	1,125	(1,013)	-90.05%	913	70.08%	
	YOUTH & FAMILY	58100	DUES & FEES	-	1,430	-	-	1,320	1,395	75	5.38%	110	92.29%	
	YOUTH & FAMILY	58800	PROGRAM COST	-	2,000	-	-	-	1,156	1,156	100.00%	2,000	0.00%	
	YOUTH & FAMILY	58900	OTHER ITEMS	511	5,000	-	-	4,573	3,662	(911)	-24.88%	427	91.46%	
Total for 4419 - YOUTH & FAMILY				22,711	276,253	128,208	-	224,280	223,232	(1,052)	-0.87%	51,973	80.10%	
4501	LIBRARY	58900	OTHER ITEMS	-	769,246	-	-	641,038	759,820	118,782	15.63%	-	100.00%	
Total for 4501 - LIBRARY				-	769,246	128,208	-	641,038	759,820	118,782	15.63%	-	100.00%	
4505	PARKS & RECREATION	51310	SALARIES-FULL TIME	9,149	115,992	-	-	95,994	92,896	(3,098)	-3.34%	19,998	82.76%	
	PARKS & RECREATION	51320	SALARIES - PART TIME	-	58,625	-	-	32,233	33,491	1,258	3.76%	26,392	54.98%	
	PARKS & RECREATION	51330	OVERTIME	-	2,500	-	-	570	855	285	33.33%	1,930	22.80%	
	PARKS & RECREATION	52900	TRAVEL EXPENSE	218	-	-	-	1,202	1,555	352	22.66%	(1,202)	0.00%	
	PARKS & RECREATION	54300	REPAIRS & MAINTENANCE	1,602	28,000	-	-	10,698	19,245	8,547	44.41%	17,302	38.21%	
	PARKS & RECREATION	54315	GENERAL MAINTENANCE	63	3,000	-	-	300	81	(219)	-269.74%	2,700	9.99%	
	PARKS & RECREATION	56100	GENERAL SUPPLIES	83	3,000	-	-	1,903	715	(1,188)	-166.24%	1,097	63.43%	
	PARKS & RECREATION	56900	OTHER SUPPLIES	-	2,200	-	-	535	320	(215)	-67.12%	1,665	24.31%	
	PARKS & RECREATION	58100	DUES & FEES	105	1,000	-	-	1,058	205	(853)	-416.10%	7,000	105.80%	
	PARKS & RECREATION	58800	PROGRAM COST	-	7,000	-	-	-	4,050	4,050	100.00%	3,000	0.00%	
	PARKS & RECREATION	58906	CLINTON FAMILY DAY	-	3,000	-	-	-	(98)	(98)	100.00%	3,000	0.00%	
Total for 4505 - PARKS & RECREATION				11,220	224,317	-	-	144,484	153,315	8,821	5.75%	-9,823	61.42%	
4603	ECON DEVELOPMENT	53400	OTHER PROF SERVICES	-	10,400	-	-	-	28,750	28,750	100.00%	10,400	0.00%	
	ECON DEVELOPMENT	55400	ADVERTISING	-	-	-	-	-	1,750	1,750	100.00%	-	0.00%	
	ECON DEVELOPMENT	58100	DUES & FEES	-	-	-	-	-	-	-	0.00%	-	0.00%	
	ECON DEVELOPMENT	58110	MISC EXPENDITURES	-	-	-	-	-	230	230	100.00%	-	0.00%	
Total for 4603 - ECON DEVELOPMENT				-	10,400	-	-	-	30,730	30,730	100.00%	-10,400	0.00%	

Dept	Dept Title	ACCOUNT	ACCOUNT TITLE	FY21 BUDGET		APR 2021	Encumbrance	FY21		FY20		CURRENT YTD vs PRIOR YTD		BUDGET vs CURRENT YTD		Actual & Encumbrances
								YTD APR 2021	ACTUAL	YTD APR 2020	ACTUAL	\$ Fav/(Unfav) Variance	% Fav/(Unfav) Variance	Remaining Balance	Spent as % of Budget	
4701	EDUCATION	59020	CAPITAL IMPROVEMENTS	414,126	-	-	-	414,126	398,971			(15,155)	-3.80%	-	-	100.00%
	EDUCATION	59900	FUND TRANSFERS OUT	33,200,391	2,551,431	-	-	24,704,447	24,652,996			(51,450)	-0.21%	8,495,944	-	74.41%
Total for 4701 - EDUCATION				33,614,517	2,551,431	-	-	25,118,573	25,051,967			(66,605)	-0.27%	8,495,944	-	74.73%
4801	BOE DEBT - PRIN	58340	2013 REFUNDING PRIN - BOE	82,000	-	-	-	82,000	80,000			(2,000)	-2.50%	-	-	100.00%
	BOE DEBT - PRIN	58347	2015 NEW MONEY BOE - PRIN	275,000	-	-	-	275,000	275,000			-	0.00%	-	-	100.00%
	BOE DEBT - PRIN	58351	2016 NEW MONEY PRIN-BOE	550,000	-	-	-	550,000	475,000			(75,000)	-15.79%	-	-	100.00%
	BOE DEBT - PRIN	58352	2016 REFUNDING PRIN-BOE	45,000	-	-	-	45,000	46,000			1,000	2.17%	-	-	100.00%
	BOE DEBT - PRIN	58358	2012 REFUNDING PRIN-BOE	-	-	-	-	-	221,000			221,000	100.00%	-	-	0.00%
	BOE DEBT - PRIN	58359	2017 NEW MONEY PRIN-BOE	575,000	-	-	-	575,000	575,000			-	0.00%	-	-	100.00%
	BOE DEBT - PRIN	58360	2019 REFUNDING PRIN-BOE	345,000	-	-	-	345,000	180,000			(165,000)	-91.67%	-	-	100.00%
	BOE DEBT - PRIN	58372	2020 C REFUNDING PRIN-BOE	46,000	-	-	-	46,000	-			(46,000)	0.00%	-	-	100.00%
Total for 4801 - BOE DEBT - PRIN				1,918,000	-	-	-	1,918,000	1,352,000			(56,000)	-3.58%	-	-	100.00%
4802	TOWN DEBT PRIN	58328	2013 REFUNDING PRIN	303,000	-	-	-	303,000	295,000			(8,000)	-2.71%	-	-	100.00%
	TOWN DEBT PRIN	58345	HEAVY EQUIPMENT LEASE	62,552	10,425	-	5,213	57,339	57,339			-	0.00%	-	0	100.00%
	TOWN DEBT PRIN	58350	PD VEHICLE LEASES	135,039	6,414	-	45,183	77,500	112,459			34,959	31.09%	-	12,356	90.85%
	TOWN DEBT PRIN	58355	2016 NEW MONEY PRIN-TOWN	115,000	-	-	-	115,000	115,000			-	0.00%	-	-	100.00%
	TOWN DEBT PRIN	58356	2016 REFUNDING PRIN-TOWN	235,000	-	-	-	235,000	239,000			4,000	1.67%	-	-	100.00%
	TOWN DEBT PRIN	58361	2012 REFUNDING GOB TOWN	-	-	-	-	-	404,000			404,000	100.00%	-	-	0.00%
	TOWN DEBT PRIN	58362	2019 REFI PRIN GOB-TOWN	520,000	-	-	-	520,000	210,000			(310,000)	-147.62%	-	-	100.00%
	TOWN DEBT PRIN	58367	2018 NEW MONEY PRIN-TOWN	120,000	-	-	-	120,000	-			(120,000)	0.00%	-	-	100.00%
	TOWN DEBT PRIN	58371	2020 C REFUNDING PRIN-TOWN	169,000	-	-	-	169,000	-			(169,000)	0.00%	-	-	100.00%
Total for 4802 - TOWN DEBT PRIN				1,659,591	16,840	-	50,396	1,656,838	1,432,798			(164,041)	-11.45%	12,356	-	93.28%
4803	BOE DEBT INTEREST	58337	2012 REFUNDING INT - BOE	-	-	-	-	-	3,315			3,315	100.00%	-	-	0.00%
	BOE DEBT INTEREST	58341	2013 REFUND INT - BOE	8,460	-	-	-	8,460	12,890			4,430	34.37%	-	-	100.00%
	BOE DEBT INTEREST	58342	2015 NEW MONEY INT - BOE	64,516	-	-	-	64,516	126,281			61,766	48.91%	-	-	100.00%
	BOE DEBT INTEREST	58343	2016 NEW MONEY INT - BOE	219,125	-	-	-	219,125	329,500			110,375	33.50%	-	-	100.00%
	BOE DEBT INTEREST	58344	2016 REFUNDING - BOE	14,745	-	-	-	14,745	15,655			910	5.81%	-	-	100.00%
	BOE DEBT INTEREST	58348	2017 NEW MONEY BOE - INT	304,125	-	-	-	304,125	487,750			183,625	37.65%	-	-	100.00%
	BOE DEBT INTEREST	58353	2018NEW MONEY BOE BAN INT	32,975	-	-	-	32,975	149,583			116,608	77.96%	-	-	100.00%
	BOE DEBT INTEREST	58357	2019 REFI BOE INTEREST	220,475	-	-	-	220,475	172,524			(47,951)	-27.79%	-	-	100.00%
	BOE DEBT INTEREST	58364	2020 BOND INT-BOE	67,471	-	-	-	67,471	-			(67,471)	0.00%	(0)	-	100.00%
	BOE DEBT INTEREST	58373	2020 B REFUNDING INT-BOE	28,740	-	-	-	28,740	-			(28,740)	0.00%	-	-	100.00%
	BOE DEBT INTEREST	58375	2020 C REFUNDING INT-BOE	78,135	-	-	-	78,135	-			(78,135)	0.00%	-	-	100.00%
Total for 4803 - BOE DEBT INTEREST				1,038,767	-	-	-	1,038,767	1,297,498			258,731	19.84%	(0)	-	100.00%
4804	TOWN DEBT INTEREST	58324	2012 REFUNDING INTEREST	-	-	-	-	-	6,060			6,060	100.00%	-	-	0.00%
	TOWN DEBT INTEREST	58326	2013 REFUNDING INTEREST	31,515	-	-	-	31,515	47,960			16,445	34.29%	-	-	100.00%
	TOWN DEBT INTEREST	58329	2016 NEW MONEY INT	40,672	-	-	-	40,672	64,084			23,422	36.54%	-	-	100.00%
	TOWN DEBT INTEREST	58330	2016 REFUNDING INT	76,093	-	-	-	76,093	80,833			4,740	5.86%	-	1	100.00%
	TOWN DEBT INTEREST	58354	2018 NEW MONEY TOWN INT	70,063	-	-	-	70,063	87,794			17,731	20.20%	-	-	100.00%
	TOWN DEBT INTEREST	58363	2019 REFI GOB-TOWN	275,250	-	-	-	275,250	216,944			(58,306)	-26.88%	-	-	100.00%
	TOWN DEBT INTEREST	58365	2020 \$3.15M BAN INT-TOWN	29,850	-	-	-	29,850	-			(29,850)	0.00%	-	-	100.00%
	TOWN DEBT INTEREST	58366	2020 BOND INT-TOWN	87,005	-	-	-	87,005	-			(87,005)	0.00%	(0)	-	100.00%
	TOWN DEBT INTEREST	58374	2020 C REFUNDING INT-TOWN	12,006	-	-	-	12,006	-			(12,006)	0.00%	-	-	100.00%
Total for 4804 - TOWN DEBT INTEREST				622,453	-	-	-	622,453	503,684			(118,769)	-23.58%	0	-	100.00%
4901	CAPITAL PROJECTS	59020	CAPITAL IMPROVEMENTS	945,325	-	-	-	945,325	755,280			(190,045)	-25.16%	-	-	100.00%
Total for 4901 - CAPITAL PROJECTS				945,325	-	-	-	945,325	755,280			(190,045)	-25.16%	-	-	100.00%
5100	FRINGE BENEFITS	51340	OTHER EMPLOYEE BENEFITS	600	-	-	-	298	428			130	30.36%	302	-	49.65%
	FRINGE BENEFITS	52200	EMPLOYER SOC SEC CONTRIB	531,000	38,111	-	-	420,485	390,310			(30,175)	-7.73%	110,515	-	79.19%
	FRINGE BENEFITS	52300	STATE RETIRE CONTRIBUTION	525,820	37,454	-	-	428,147	383,187			(44,960)	-11.73%	97,673	-	81.42%
	FRINGE BENEFITS	52325	PENSION POLICE	1,100,000	-	-	-	1,044,905	981,236			(63,669)	-6.49%	55,095	-	94.99%
	FRINGE BENEFITS	52700	WORKERS' COMPENSATION	421,298	-	-	-	378,407	367,294			(11,113)	-3.03%	42,892	-	89.82%
	FRINGE BENEFITS	52810	HEALTH INSURANCE	2,022,923	20,561	-	3,083	1,310,912	1,639,083			328,171	20.02%	708,929	-	84.96%
	FRINGE BENEFITS	52830	PENSION PLAN - FIRE DEPT	125,000	-	-	-	126,938	117,105			(9,833)	-8.40%	(1,938)	-	101.55%
Total for 5100 - FRINGE BENEFITS				4,726,641	96,126	-	3,083	3,710,092	3,978,643			168,651	4.36%	1,013,456	-	78.55%
Total for 4701 - 4803 - 4901 - 5100				56,264,498	3,659,355	-	5,684,221	43,722,802	44,023,186			300,284	0.68%	11,972,268	-	78.72%

**Town of Clinton
Monthly Investment Balances
and Interest Income
FY20/21**

FY21 Investment Balances

Date	BOA Investment	STIF	Liberty MM	Unilever SEP	Total General Fund Investments
07/31/20	25,934,497	3,223,141	1,652,466	88,800	30,898,903
08/31/20	27,739,081	3,223,449	1,652,670	88,800	32,704,000
09/30/20	24,542,933	3,223,663	1,652,880	88,801	29,508,278
10/31/20	22,796,561	3,223,841	1,653,091	88,802	27,762,295
11/30/20	19,999,755	3,224,015	1,653,288	88,803	24,965,860
12/31/20	18,502,521	3,224,216	1,653,505	88,803	23,469,046
01/31/21	24,905,403	3,224,629	1,653,716	88,804	29,872,552
02/28/21	28,209,370	3,224,963	1,653,906	88,805	33,177,044
03/31/21	25,813,554	3,225,316	1,654,117	88,806	30,781,792
04/30/21	22,417,150	3,225,637	1,654,321	88,806	27,385,914
05/31/21					-
06/30/21					-

FY21 Interest Income

Date	BOA Investment	STIF	Liberty MM	Citizens Unilever SEP	Total General Fund Interest Income
07/31/20	3,209.62	557.09	224.09	0.75	3,991.55
08/31/20	4,583.86	308.04	203.74	0.75	5,096.39
09/30/20	3,852.38	214.54	210.56	0.73	4,278.21
10/31/20	3,627.91	177.53	210.59	0.75	4,016.78
11/30/20	3,193.73	173.98	197.02	0.73	3,565.46
12/31/20	2,765.85	201.73	217.43	0.75	3,185.76
01/31/21	2,882.35	412.04	210.67	0.75	3,505.81
02/28/21	3,966.66	334.36	190.30	0.68	4,492.00
03/31/21	4,184.08	352.78	210.72	0.75	4,748.33
04/30/21	3,596.08	321.29	203.94	0.73	4,122.04
05/31/21					-
06/30/21					-
Total	35,862.52	3,053.38	2,079.06	7.37	41,002.33

Annual Yield Rate:

Jul	0.20%	0.15%	0.15%	0.01%
Aug	0.18%	0.10%	0.15%	0.01%
Sept-Dec	0.18%	0.06%	0.15%	0.01%
Jan	0.18%	0.15%	0.15%	0.01%
Feb-Apr	0.18%	0.13%	0.15%	0.01%

** the Town's investments includes \$515,000 of funds received in advance from CT Water company for the Town to perform restoration of the Glenwood and Grove Street roads on their behalf

Town of Clinton
Pro Forma Fund Balance Reserves and Contingency Analysis
As of 4/30/21 based on final 6/30/20 audited financials

For discussion purposes only:

Pro Forma Fund Balance :

Total Fund Balance June 30, 2020		13,355,221
Less:		
Nonspendable (Prepaid Medical/Dental as of 6/30/20)		120,789
Restricted : BOE non-lapsing account	667,209	
Landfill Closure	350,000	
FY21 Applied Fund Balance to Capital Projects	825,000	
FY21 Appropriated Surplus	250,000	2,092,209
Committed passed with FY22 Budget Referendum 5/12/21:		
FY22 Applied Fund Balance to Capital Projects	2,269,800	
FY22 Appropriated Surplus	350,000	2,619,800
Pro Forma Unrestricted Fund Balance as of 6/30/20		<u><u>8,522,423</u></u>
Pro Forma Fund Balance % of FY21 Budgeted Expenditures:		<u><u>15.1%</u></u>

<i>FY21 Budgeted Expenditures</i>	56,280,976
<i>Town Fund Balance Target: Unrestricted Fund Balance 15% of</i>	
<i>FY21 Budgeted Expenditures</i>	<u>8,442,146</u>
<i>Excess/(Shortfall)</i>	<u><u>80,277</u></u>

Contingency:

FY 20 Budgeted Contingency Balance: July 1, 2020	\$ 250,000
Transfer Approved 5/5/21 for NRCS Morgan Bridge expenses	(15,000)
Current Available Contingency Balance 4/30/2021**	<u><u>\$ 235,000</u></u>

**Note a portion of this contingency balance will be used to cover the additional salary and other payroll related expenses resulting from union contract settlements approved in FY21.

TOWN MANAGER'S REPORT

TO: Honorable Town Council Members

FROM: Karl F. Kilduff, Town Manager

DATE: May 19, 2021

Please find my report concerning various items of interest to the Town Council and community.

1. Council Business:

- a) In-person Meetings: The House of Representatives took up a bill on May 11 which would extend the Governor's Emergency Powers to operate through Executive Order another 60 days (until July 20). The Senate followed suit on May 12. Under the bill, the Governor may extend the duration of remaining Executive Orders. The expectation is that Executive Orders that allow for electronic or hybrid meetings would be continued beyond May 20.

There was no language in the prior Executive Orders that prevented in-person meetings. Instead it allowed for the use of remote meetings (which has been our operating model for over one year now).

- b) Policy Work: I am working on a few other policy-related items that will need to be addressed by the Council. The Auditor flagged two more areas that require more attention. The retirement program established for the volunteer firefighters and police officers need to have trust documents prepared. Funds have been allocated and maintained as if they were a trust, but an actual trust agreement has been missing. I am working with our counsel and an outside vendor to solve the policy gap. The Council will have to approve the trust documents when they are ready.

2. CCM:

CCM held its Legislative Committee meeting on May 11, 2021. Highlights of the meeting included:

- CCM Budget – The budget for CCM was adopted and did not include an increase in dues.
- State Budget Overview – The Chair and Ranking Member of the Appropriations Committee gave an overview of the Committee's work in developing the spending part of the State budget. The Legislature's budget serves as a negotiating position with the Governor's Office to finalize the State budget process. The budget as passed by the Appropriations Committee does adjust some of the revenue transferred from the State to local government. In this change in local government funding, some communities would receive more funding that was envisioned in the Governor's budget. Clinton would actually receive less than the Governor's proposed funding. Typically, the Governor's budget has been a "floor" in the budget process. It is not clear where budget negotiations will end and it will require continued monitoring.

- Pending Legislation – A high level overview was given on a number of bills and how dialogue on certain topics need to be continued.
- American Recovery Plan – The group discussed the interim guidance from the Treasury Department which was released on May 10. The guidance was still broad and vague to provide flexibility. Treasury will be doing further outreach and CCM will also provide more direction to support towns in managing these funds. It is important to make sure the funds are spent right as there is a risk for funding to be recouped if it is misspent.

3. River COG:

The Council of Governments will meet again on May 26, 2021.

4. Miscellaneous:

- Hammonasset State Park – This coming summer season will see the COVID-related restrictions at Hammonasset lifted. Last summer, DEEP limited the parking capacity in the park to 1/3 of normal. Given the progress in testing and vaccinations, the park will be fully open with normal hours, full amenities and full capacity for parking. This level of re-opening should help alleviate some of the pressure seen at the Clinton beach gate seen last year.
- Eversource Storm Response – Eversource has launched a new process to coordinate with cities and towns for storm response. A web-based tool will now be used which allows municipalities to report problems directly, community liaisons will be empowered with more information and dedicated crews and a staff will be assigned to towns during the different points in storm response. The order of Eversource's priorities were also clarified.
- NFWF Fish Ladder Grant – The Council may recall that the Town tried to secure funding under a grant program offered by the National Fish and Wildlife Foundation. The fish ladder would be installed to the rear of the Old Morgan/new Shops at Indian River to assist migratory fish in working their way inland (and over a dam) for spawning. Our first application was a planning grant and while competitive did not support the priorities for the NFWF for that grant round. We were encouraged to re-apply in the spring. At present, I am working with the same grant consultant to re-apply for the planning grant.
- Solar Evaluation – The Energy Committee connected with the Connecticut Green Bank to assess a number of town and school sites for possible solar installations. The Green Bank has a program which would handle the selection of a solar installer, the panels would be owned by the Green Bank and the Town/BOE would have to buy the power generated. They have an underwriting model for the size of the array and the potential reduction in cost. The Town sites did not seem to work from an economic stand point under the Green Bank's underwriting model. The Library was economically marginal, but as was noted in the capital plan, a roof project needs to be done in the near term which makes it an undesirable site.

The school sites did yield are larger economic benefit and the results of the Green Bank's survey was shared with the Superintendent. The Superintendent will vet the project idea with the BOE and determine where it fits within their building priorities.

- Paving Program – The roads targeted for paving this season have been selected. The road study helped identify roads in need of restoration. Additionally, the Connecticut Water Company providing funding to the Town to support road restoration under our paving program given the pricing secured by the Town. The road list and scope of work is as follows:

Re-Claim/Grade/Overlay

Grove Hill Road

Lochbourne Drive

Vine Road

Pine Place

Fieldbrook Avenue

Maple Avenue (sidewalks)

Leffingwell Road (sidewalks)

Mill and Fill Overlays

Hurd Bridge Road

Commerce Street (CT Water participation)

Grove Street (CT Water participation)

Commerce Street

Dan Vece Way

Glenwood Road (CT Water financial participation)