

**Amended Agenda  
Town Council Regular Meeting  
Wednesday, May 20, 2020 at 7:00 PM  
Via GoToMeeting**

**You can join the meeting from your computer, tablet or smartphone.**

<https://global.gotomeeting.com/join/742867949>

**You can also dial in using your phone.**

United States: +1 (571) 317-3122

**Access Code:** 742-867-949

New to GoToMeeting? Get the app now and be ready when your first meeting starts:

<https://global.gotomeeting.com/install/742867949>

1. Pledge
2. Visitors
3. Approval of Minutes – May 06, 2020 & May 11, 2020
4. Appointments  
Reappointment Request
  - Erin Gaudet (U) Human Services Advisory Board until 6/30/23
5. Town Council Morgan Senior Scholarship Awards
  - Award Recipients Chayse Lofgren and Natalie Novarro
6. Appointment of Town Auditor
7. Approval of Purchasing Guidelines
8. Memorandum of Understanding with the State of CT on Shellfishing Growing Areas
9. Finance Director – Financial Reports
10. Chairman's Report
11. Town Manager's Report
12. Town Council Committee Liaison Reports
13. Adjourn

**SUGGESTED MOTION:**

In accordance with State Statute and after receipt of Requests for Proposals, the Town Council of the Town of Clinton hereby appoint the firm of PKF O'Connor Davies to serve as the independent auditor for the Town and Board of Education. This designation shall be filed with the Secretary of the Office of Policy and Management.

# Proposal for Audit Services

## Presented to:

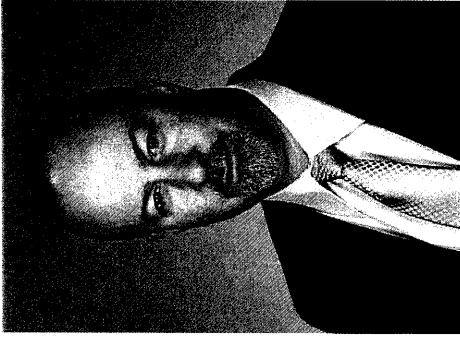


TOWN OF  
CLINTON, CT



May 4, 2020

## Introductions - Joseph Centofanti



Joseph Centofanti, CPA, CFE, FCPA, CFF, CGFM, CITP, CRISC, is a partner with PKF O'Connor Davies, LLP.

He has over 30 years of experience in providing audit and consulting services to governmental entities. (PKF, KR, JHC, CR)

Consulting experience includes:

- Internal audit
- Fraud Risk Assessments
- Fraud investigation and forensic accounting
- Operational reviews

**KNOW GREATER VALUE™**

## Introductions – Katherine Ta



Kathryn Ta is a Supervisor with PKF O'Connor Davies, LLP.

She has 8 years of experience in performing audits under Government Auditing Standards and last 2 years focused solely on providing audit and consulting services to governmental entities.

Similar experience: New Fairfield, East Haven, West Haven, New London

**KNOW GREATER VALUE™**

## Background on PKF O'Connor Davies: By the Numbers! - Regionally

- 29<sup>th</sup> largest firm in the United States
- 12 offices in 5 states
- 800 professionals and over 135 partners
- 65 government professionals and 9 government partners
- 3 offices in Connecticut with 80 employees

**KNOW GREATER VALUE™**

## Background on PKF O'Connor Davies: By the Numbers! - CT

- 30+ years of experience auditing CT governments
- 100+ professional services provided to CT State  
and local governmental entities
- 25 CT governments audited annually
- 7 clients with CAFRs

**KNOW GREATER VALUE™**

# Why PKF - What Makes Us Different?

- ❖ Client Service Delivery Philosophy:
  - High level partner/supervisor involvement
    - Efficiency, Effectiveness, Timeliness
  - Available for questions/support year round (at no additional fee)
  - Communication (no surprises)
    - Consistent, timely, no surprises

**KNOW GREATER VALUE™**



# Why PKF - What Makes Us Different?

- Communication of new accounting pronouncements and industry trends and issues
  - Through discussions and Thought Leadership newsletters
  - Proactive with new standards

**KNOW GREATER VALUE™**

# Why PKF - What Makes Us Different?

- ❖ Experienced Team
  - Assigned team members are specialists in government accounting and auditing
- ❖ Experience of the Firm
  - Provided professional services (audit and non audit) to over 100 CT governmental entities
- ❖ Consulting Experience
  - Best practices/Risk assessment

**KNOW GREATER VALUE™**

# Additional Resources

- Information Technology/IT Security
- Fraud investigation, prevention and forensic engagements and fraud risk assessments
- Operational/efficiency reviews
- Policy and procedure reviews or development
- Other consulting services

**KNOW GREATER VALUE™**

# Quality Control Review Process

- Workpapers and report draft are reviewed by supervisor/manager and submitted to partner for review
- Partner reviews workpapers and report
- Report is then reviewed by a partner not involved in the engagement
- Internal quality control review conducted annually

# Service Delivery Approach – Transition

- Communication with prior audit firm
- Obtain permanent file documents such as contracts, agreements, debt information, policies and procedures, pension and OPEB plans, etc.
- Obtain information necessary to prepare confirmation requests
- Review and documentation of internal controls

# Service Delivery Approach – Preliminary Procedures

- Pre-audit meeting with the Director of Finance and Town Council (if requested)
- Planning meeting with management
- Perform risk assessment
- Perform detailed transaction testing
- Initial review of grants and perform federal and state single audit compliance testing

## Service Delivery Approach – Year-Field Work

- Provide request list and update throughout fieldwork
- Schedule year-end fieldwork dates based upon receipt of financial statement schedules and final trial balances
- Complete audit testing and single audit compliance work
- Partner/supervisor involvement is consistent throughout the engagement process

**KNOW GREATER VALUE™**

# Service Delivery Approach – Reporting

- Review of draft of financial statement report and draft recommendation letter with management
- Provide audit adjustments to the Director of Finance
- Issue the financial statement report, single audit report, recommendations and required communications
- Meet with the Town Council upon request to review the reports issued



# Service Delivery Approach – Year Round

- Technical questions
- Resource for new GASB statements impact
- Resource for operational questions/issues
- Resource of internal control related matters
- Other items

**KNOW GREATER VALUE™**

# Employee Training and CPE

- New employees working in government audits are required to attend an introduction to government accounting and auditing course
- Senior accountants through managers attend annual training on new GASB statements and other specific government audit areas, including single audits
- Senior accountants through managers also attend local government related training
- Partner and/or managers also attend regional and national government trainings

**KNOW GREATER VALUE™**

## Contact Information



Partner: Joseph Centofanti 860-419-3402 [jcentofanti@pkfod.com](mailto:jcentofanti@pkfod.com)

Supervisor: Kathryn Ta [kta@pkfod.com](mailto:kta@pkfod.com) 860-419-3408



**SUGGESTED MOTION:**

In accordance with the Town Charter, the Town Council of the Town of Clinton hereby adopts the purchasing rules, regulations and procedures as presented by the Town Manager.

# TOWN OF CLINTON PURCHASING GUIDELINES

## **1. OVERVIEW**

The Charter of the Town of Clinton, Section 10-6B, authorizes the Town Manager to adopt rules, regulations and procedures regarding purchasing. As such, Town purchases and contracts will be made pursuant to the guidelines as established by Section 10-6 of the Town Charter and by these regulations.

### *Goals and Objectives:*

The primary objective of the purchasing function is to provide operating departments with the appropriate supplies, materials, equipment and services needed on a timely basis at the lowest overall cost.

### *Ethics*

Purchasing activity, due to its nature is subject to public scrutiny. The importance of public purchasing cannot be understated because the public must be confident that public funds are spent prudently on their behalf. The perceptions of fraud or misuse can lead to an erosion of this public trust. It is of paramount importance that dealings of a compromising nature or even the appearance of such must be avoided.

## **2. GENERAL PURCHASES**

Purchases and contracts for supplies, equipment, operating and maintenance services, and construction projects will be made pursuant to the following guidelines:

- A. **Over-the-counter.** Purchases of less than \$3,000; although no specific purchasing requirements are established for this level of purchase, competitive process should be used whenever practical.
- B. **Open market.** For purchases between \$3,000 and \$7,499.99, three (3) written quotations must be obtained. The competitive process may be used whenever practical.
- C. **Formal bids or proposals.** Purchases in excess of \$7,500 will be made pursuant to the formal bidding requirements established in Section 10-6 B of the Clinton Town Charter.

Staging of purchases or breaking a larger project into smaller pieces in order to avoid competitive bidding procedures is prohibited.

## **3. RESPONSIBILITIES OF THE PURCHASING AGENT**

For the Town of Clinton, the Purchasing Agent (or "Purchasing") is the Town Manager. Purchasing is responsible for 1) the procurement of general supplies, services and equipment; 2) the administration of the purchasing policy; and 3) the management of surplus town property. To perform these functions efficiently and assist departments, Purchasing shall:

- A. Be charged with the responsibility and authority for coordinating and managing the procurement of the Town's general supplies, services and equipment from the lowest qualified bidder when required by this purchasing policy.
- B. Ensure full and open competition on all purchases as required by this purchasing policy.
- C. Identify, evaluate and utilize purchasing methods which best meet the needs of the Town (i.e. cooperative purchases, blanket purchase orders, contractual agreements, etc.)
- D. Assist all departments with research and recommendations in developing specifications; review specifications for completeness of information to ensure specifications are not unnecessarily restrictive.
- E. Coordinate vendor relations, locate sources of supply, and evaluate vendor performance.
- F. Recommend revisions to purchasing procedures when necessary and keep informed of current developments in the field of public purchasing.
- G. Prescribe and maintain all forms and records necessary for the efficient operation of the purchasing function.
- H. Act as the Town's agent in the transfer and disposal of surplus equipment and materials.

#### **4. RESPONSIBILITIES OF DEPARTMENTS**

Departments are charged with the following responsibilities in the purchasing process:

- A. To anticipate requirements sufficiently in advance to allow adequate time to obtain goods in accordance with the best purchasing practices.
- B. To communicate and coordinate purchases within their own department and Purchasing.
- C. To provide detailed, accurate specifications to ensure goods obtained are consistent with requirements and expectations.
- D. To prepare requisitions in accordance with instructions so as to minimize the processing effort.
- E. To inform Purchasing of any vendor relations problems, shipping problems (i.e., damaged goods, late delivery, wrong items delivered, incorrect quantity delivered, etc.) verbally and in writing, and any situations which could affect the purchasing function.
- F. To minimize urgent and sole source purchases and to provide written documentation when such purchases may be necessary.
- G. To assist Purchasing with the review of all bids received for compliance with specifications, and provide Purchasing with written documentation regarding their findings.

- H. To not “split” orders for the purpose of avoiding procurement requirements.

## **5. VENDOR RELATIONS**

It is to the Town’s advantage to promote and maintain good relations with vendors. Purchasing and operating department staff shall conduct their dealings with vendors in a professional manner and shall promote equal opportunity and demonstrate fairness, integrity and courtesy in all vendor relations. When feasible to do so, vendors within the Town of Clinton should be utilized for supplies, services and equipment. Please be aware that a delay in processing payment adversely affects the Town’s relationship with vendors and ultimately causes all of us to pay higher prices.

## **6. PURCHASING METHODS**

### **A. Requirements for Purchasing Dollar Limits.**

This policy specifically prohibits splitting an order to circumvent the specified dollar limits. Departments shall contact Purchasing to coordinate volume bids of repetitive requirements (i.e., the frequent purchase of items such as chemical, paper goods, etc.).

#### **1. Purchases of Less than \$3,000 – Over-the-Counter**

For purchases of less than \$3,000, the authority to award is the Department Head. Comparative pricing is not required but shall be used when practical. Prudent judgment shall be used at all times. All departments may purchase supplies, equipment, and services, of less than \$3,000 without competitive bidding. A purchase order must be requested by the department to serve as a mechanism to encumber funds.

#### **2. Purchases Between \$3,000 - \$7,499.99 – Open Market**

All departments shall obtain three (3) written quotations whenever possible for purchases. Quotations may be provided via fax, e-mail or mail. Purchasing may be requested to assist in this process. Supporting documentation shall include competitive price quotes obtained, names of vendors contacted, description of the items required, and certificates of insurance as applicable.

#### **3. Purchases of \$7,500 or more – Formal Bid**

Purchases that exceed \$7,500 require a Formal Bid Process where sealed bids are solicited by sending notices to prospective suppliers and by advertising in a newspaper having a general circulation within the Town of Clinton at least once. Unless designated an emergency, all bids will be made public for a minimum of ten (10) days. All bids and any addenda will be posted to the Town’s website.

### **B. Blanket Purchase Orders**

A Blanket Purchase Order is an agreement whereby the Town contracts with a vendor to provide equipment or supplies on an as-needed and often over-the-counter basis. Blanket Purchase Orders provide a mechanism whereby items which are uneconomical to stock may be purchased in a manner that allows field operations timely access to necessary materials.

All Blanket Purchase Orders shall include the following information:

1. A general description of the equipment or supplies which may be charged.
2. The period of time the order will remain open, not to exceed one year ending on June 30 of the current fiscal year.
3. The maximum total amount which may be charged on the purchase order.
4. Items excluded from the purchase, if applicable.
5. Department name and phone number.
6. Identification of the department(s).
7. Account numbers to be charged.

Once a Blanket Purchase Order is approved by Purchasing and issued to a vendor, any authorized department employee may contact the vendor directly to place orders per the terms and conditions specified in the Blanket Purchase Order.

**C. Cooperative Purchases**

Yearly contracts have been established by competitive bid through the State of Connecticut and cooperative purchasing groups for municipalities. On these contracts, commodities and contract services are awarded to specific vendors who successfully meet all bid requirements. Section 10-6E of the Clinton Town Charter allows the Town to participate in many of these contracts up to a maximum for one item of \$100,000. Participation saves the time of bidding out for the same items, and allows the Town to take advantage of the discounts offered due to their large buying power.

State Contracts can be found online at the State of Connecticut Department of Administrative Services website ([www.das.state.ct.us](http://www.das.state.ct.us)). Goods and services can also be purchased using the pricing extended by Capitol Region Education Council (CREC), and Connecticut Conference of Municipalities (CCM).

**D. Emergency Purchases**

An emergency is a condition which threatens damage or injury to property or health or the curtailment of town services where pre-planning is not an option. A purchasing emergency that avoids the requirement for a public invitation to bid or proposals can only be declared by the Town Manager. Since emergency purchases do not normally provide the Town an opportunity to obtain competitive quotes, sound judgment shall be used in keeping such emergency purchases to an absolute minimum.

**E. Request for Proposals (RFPs)**

Requests for Proposals are solicited for purchases where a desired outcome is sought, but the method to achieve that outcome is not defined in a detailed specification. It is frequently used for professional services, technology purchases, and for procurements where the desired outcome may be achieved in a variety of methods which may have various advantages and costs.



This process allows bidders to bring their experience and expertise to the process and allows the private sector to bring the latest industry practices to the task. The Town then evaluates the proposals on various factors including project approach, experience, price, and other criteria defined in the Request for Proposal and an award is made which is based upon weighting all the criteria listed in the RFP, and not solely on price.

**F. Qualifications-Based Selection (QBS)**

Qualifications-Based Selection is a procurement process whereby consulting firms submit qualifications which are evaluated by the Town and the most qualified firm is selected. After initial selection, the scope of work, schedule, budget and fee are negotiated. In the event negotiations cannot be concluded, the second most qualified firm is invited to start negotiations. This type of selection process is most commonly used for the selection of architectural or engineering services.

**G. Professional Services**

Section 10-6B of the Clinton Town Charter provides that Purchasing Regulations may not require the formal bidding process of a sealed bid or proposal for the acquisition or contract of professional services. Professional services typically mean those services within the scope of practice of architecture, professional engineering, registered land surveying, appraisers, financial, legal or any other professional services as determined by the Purchasing Agent.

Projects involving grant funds may require the use of a competitive process to secure these services through the use of bidding, request for proposals or request for qualifications. There may be circumstances when it is in the best interests of the Town to use a competitive process for professional services, especially for large engagements.

**7. SPECIFICATIONS**

It is the responsibility of each department to provide detailed, accurate specifications when requisitioning supplies, equipment and services. Accurate specifications are essential for effective bidding.

**A. Sole Source Specifications**

Sole source specifications shall be avoided whenever possible, as they minimize or eliminate competition. Bidding requirements may be waived if written justification for a sole source purchase exists. An example of sole source is where equipment or supplies are required in order to be compatible with existing equipment or to perform a complex or unique function. Written documentation signed by the appropriate department head shall accompany the requisition for any sole source request.

Circumstances precluding waiver of the informal quote process for services are limited by virtue of specialty and uniqueness demonstrated in writing to the Town Manager

**B. Standardization**

Standardization of specifications for items common to several departments can facilitate the purchasing process. Purchasing and departments shall work together to establish standard specifications for such items.

**C. Brand Name (or Equal) Specifications**

In purchasing equipment or supplies needed to be compatible with existing equipment, or to perform complex or unique functions, Purchasing may limit bidding to a specific product type or a brand name product. Use of brand names in specifications shall be for the purpose of describing the standard of quality, performance, and characteristics the Town desires and not be intended to limit or restrict competition. If a brand name is incorporated into a specification, a minimum of two acceptable brands shall be listed whenever possible and shall be followed by the statement "or approved equal" unless the sole source rule applies.

Using specifications provided by a specific manufacturer should be avoided, however, if used, the name of the manufacturer, model number, etc., should be indicated. The bid document shall clearly state that the use of the manufacturer's specifications are for the sole purpose of establishing the level of quality desired. Purchasing reserves the right to determine and approve any product submitted as an "or equal".

**D. Vendor Assistance in Writing Specifications**

There may be occasions when vendor assistance is required to develop a specification. Such specifications shall be written in general terms and the vendor shall be informed that the information they provide may be used to develop specifications for a competitive bid process. The vendor shall be allowed to submit a bid, but will not be given any preference over the other bids.

**8. BID OPENING**

All sealed bids shall be submitted to the Town Manager's Office and shall be identified by bid name/number on the outside of the envelope. Each envelope will be marked with the time it was received. Bids received after the date and time specified in the solicitation will not be read, considered or accepted.

Bids shall be opened publicly at the time and place announced in the public notice, unless formally revised through addenda issued to the bid solicitation. If Town Hall shall be closed for weather or any other conditions, the bid opening date shall be postponed until the same time on the next day that Town Hall is officially open for business.

A tabulation of all bids received shall be made available for public inspection. Bids received may be inspected by making an appointment to do so with the Town Manager's Office.

## **9. BID AWARD**

Bids shall be reviewed for compliance with specifications by the requesting department. All deviations from the specifications shall be fully documented by the requesting department and the impact of the deviations on the performance or suitability of the bid item shall be detailed.

### **A. Lowest Qualified Bidder**

The Charter requires bids to be awarded to the lowest qualified bidder. A qualified bidder is the "responsive" and "responsible" bidder who submits the lowest bid in accordance with bidding requirements. In determining the lowest "responsive" bid, the following elements shall be considered in addition to price:

1. A responsive bid is one which is in substantial conformance with the requirements of the invitation to bid, including specifications and the Town's contractual terms and conditions. Bidders who substitute terms and conditions or who qualify their bids in such a manner as to nullify or limit their liability or omits a material or substantive requirement or fails in any way to meet the prescribed criteria required of all bidders shall be considered non-responsive bidders.
2. Conformance with the requirements of the invitation to bid may also include providing proof of insurance, bonding if required, completing all forms, including references, and all other information as requested in the bid document.
3. The successful bidder must demonstrate the ability to successfully fulfill a contract, including rendering of subsequent and continuing service. Staff may request proof of financial resources, a list of current or previous customers, and other pertinent data. Such action may also be taken after receipt of bids.
4. A bidder may be determined to be non-responsive if a prospective bidder fails to furnish proof of qualifications when required.

In determining the lowest "responsible" bidder, the following elements shall be considered in addition to price:

1. That the products offered provide the quality, fitness, and capacity for the required usage.
2. That the bidder has the ability, capacity and skill to perform the contract satisfactorily and within the time required.
3. That the bidder's experience(s) regarding past purchases by the Town or other public agencies demonstrates the reliability of the bidder to perform the contract.

### **B. Waiver of Defects**

After review of all factors, terms and conditions, including price, the Town of Clinton always reserves the right to waive defects in any and all bids or any part thereof, or accept any singular proposal or grouping of proposals deemed to be in the best interest of the Town.

Typically, a defect to be waived is of a minor nature and not of a material nature that would undermine the good or service to be purchased. Purchasing, with a recommendation from the requesting department, will determine if a defect in a bid shall be waived and under what circumstances.

**C. Rejection of Bids**

Section 10-6B of the Town Charter states that "the Town Manager may reject all bids or proposals and re-advertise if bidders fail to meet specifications."

**10. INSURANCE**

Depending on the type of purchase or contract involved, the Town may require the successful vendor to submit a certificate of insurance. This certificate of insurance must name the Town as additional insured and provide coverage for any legal liability which may arise during the vendor's execution of his contract. Insurance certificates are generally requested for construction and service related projects. Preferred insurance coverage levels to be provided by successful bidders is as follows:

**A. Worker's Compensation Insurance**

Statutory Coverage

Employer's Liability

A Waiver of Subrogation shall be provided

**B. Comprehensive General Liability**

Including Premises & Operations, Products and Completed Operations, Personal and Advertising Injury, Contractual Liability and Independent Contractors.

Limits of Liability for Bodily Injury and Property Damage

Each Occurrence \$1,000,000

Aggregate \$2,000,000 (The Aggregate Limit shall apply separately to each job.)

**C. Automobile Insurance**

Including all owned, hired, borrowed and non-owned vehicles

Limit of Liability for Bodily Injury and Property Damage:

Per Accident \$1,000,000

The vendor shall direct its Insurer to provide a Certificate of Insurance to the Town of Clinton before any work is performed. The Certificate shall specify that the Town of Clinton shall receive 30 days advance written notice of cancellation or non-renewal. The Certificate shall evidence all required coverage including the Additional Insured and Waiver of Subrogation.

To the fullest extent permitted by law, the vendor shall indemnify and hold harmless the Town and its consultants, agents, public officials and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential (including but not limited to fees and charges of engineers,

attorneys and other professionals and court and arbitration costs) arising out of or resulting from the performance of the vendor's work, provided that such claim, damage, loss or expense is caused in whole or in part by any negligent act or omission by the vendor, any person or organization directly or indirectly employed or engaged by the bidder to perform or furnish either of the services, or anyone for whose acts the vendor may be liable, regardless of whether or not it is cause in part by a party indemnified hereunder.

## **11. BONDS**

Bid, performance and payment (labor & materials) bonds are generally required on any contract for which a lack of performance would result in financial loss to the Town. Contracts which most frequently require bonds are construction and service contracts.

### **A. Bid Bond**

The bid bond furnished, as bid security, must be duly executed by the bidder as principal. It must be in the amount equal to five percent (5%) of the total estimated bid, as guarantee that, in case the contract is awarded to the bidder, the bidder will, within ten (10) business days thereafter, execute such contract and furnish a Performance and Payment Bond.

An irrevocable letter of credit or cashier's check in lieu of a bid bond will also be accepted. Such surety must also be in an amount equal to five percent (5%) of the total estimated bid.

### **B. Performance and Labor & Materials (Payment) Bond**

The successful bidder, within seven (7) business days after notification of award, will be required to furnish Performance and Labor and Material Bonds provided by a company authorized to issue such bonds in the State of Connecticut equal to one hundred percent (100%) of the award.

In the event that a vendor is required to provide evidence of insurance and a performance bond does not do so before beginning work, the Town of Clinton reserves the right to withhold payment from such supplier until the evidence of insurance and performance bond has been received by the Town.

## **12. EQUAL OPPORTUNITY**

The Town of Clinton is an equal opportunity employer, and requires an affirmative action policy for all of its vendors as a condition of doing business with the Town. All vendors must agree to this condition of doing business with the Town and should the Town choose to audit their compliance, the vendor agrees to cooperate fully.

## **13. SURPLUS PROPERTY**

Purchasing is responsible for the transfer and disposition of surplus Town property. "Surplus property" is used generically to describe any Town property that that is no longer needed or useable by the holding department.

Purchasing has the authority to declare item(s) surplus. Each department shall periodically review its equipment, material, and inventory, and shall promptly notify Purchasing and the Finance Department of any surplus property.

**A. Methods of Disposition**

Purchasing shall determine or approve one of the following methods of disposition that is most appropriate and in the best interests of the Town.

1. Transfer to Another Department

Surplus property may be transferred between Town departments.

2. Trade-In

Property declared as surplus may be offered as a trade-in for credit toward the acquisition of new property. All trade-in offers will be submitted for the review and approval of Purchasing. If surplus property is to be applied to a Purchase Order, the trade-in value shall be itemized on the Purchase Order. The amount to be charged against the expenditure account shall be the net amount after the value of the trade-in.

3. Disposal

Surplus property may be offered for sale by Purchasing. All surplus property is for sale “as is” and “where is”, with no warranty, guarantee, or representation of any kind, expressed or implied, as to the condition, utility or usability or the property offered for sale. Appropriate methods of sale are as follows:

- a) Public Auction – Surplus property may be sold at public auction. Public Auctions may be conducted by Town staff, or the Town may contract with a professional auctioneer including professional auction services.
- b) Sealed Bids – Sealed bids may be solicited for the sale of surplus property. Surplus property disposed of in this manner shall be sold to the highest qualified bidder.
- c) Selling for Scrap – Surplus property may be sold as scrap if Purchasing deems that the value of the raw material exceeds the value of the property as a whole.
- d) Negotiated Sale – Surplus property may be sold outright if Purchasing determines that only one known buyer is available or interested in acquiring the property.
- e) No Value Item – Where Purchasing determines that specific supplies or equipment are surplus and of minimal value to the Town due to spoilage, obsolescence or other cause or where Purchasing determines that the cost of disposal of such supplies or equipment would exceed the recovery value, Purchasing shall dispose of the same in such a manner as Purchasing deems appropriate and in the best interest of the Town.

**B. Proceeds**

Proceeds from the sale of surplus property shall be returned to the General Fund.

#### **14. CONTRACT ADMINISTRATION**

The Town must ensure that the item or service is received or performed exactly according to the required specifications. The primary responsibility for this task falls on the requesting department.

The department must approve the item or services as to compliance with the specification. Upon compliance approval and receipt of the invoice, payment can be processed. Upon completion of a purchase or contract it must be closed out, and outstanding issues such as retainage, punch lists and any other remaining contractual requirements need to be addressed by the ordering department.

If a department is dissatisfied with a particular purchase, Purchasing should be notified so that corrective action can be taken.

#### **15. FINANCIAL INTEREST OF TOWN PERSONNEL**

No officer or employee of the Town shall be interested, directly or indirectly, except as minority stockholder in a corporation, in any contract with, sale to, purchase from or compensable service made with or to the Town. Any such contract, sale, purchase or liability for such service shall be voidable and any moneys of the Town paid therefor may be recovered from the payee.

Adopted by Town Council: \_\_\_\_\_, 2020

**BID BOILERPLATE**

**FOR INCLUSION IN ALL BID PACKAGES**

DRAFT



**Town of Clinton**  
**Instructions for Bidders**  
**General Terms and Conditions of Bid**

**BID PROPOSALS**

Bid proposals are to be submitted in a sealed envelope and clearly marked with the bid number and title of bid. All prices and notations must be printed in ink or typewritten. No erasures are permitted. Bid proposals are to be in the Office of the Town Manager, 54 East Main Street, Clinton, Connecticut 06413 prior to the date and time specified at which time they will be publicly opened.

**WAIVER OF DEFECTS**

**The Town of Clinton reserves the right to waive defects in any and all bids or any part thereof deemed to be in the best interest of the Town.**

**QUESTIONS**

Questions concerning conditions and specifications should be directed in writing to the individual described in the Invitation to Bid. Inquires must reference date of bid opening, requisition or contract number, and must be received no later than seven (7) calendar days prior to the date of bid opening. Failure to comply with these conditions will result in the bidder waiving the right to dispute the bid specifications and conditions.

**PRICES**

Prices quoted must be firm, for acceptance by the Town of Clinton, for a period of sixty (60) days. Bidders are required to deliver awarded items at prices quotes in their original bid.

**F.O.B. DESTINATION**

Prices quoted shall be Net-Delivered to location. Bids quoting other than F.O.B. destination may be rejected.

**PERMITS**

The Vendor will be responsible for securing all necessary permits, state and local, as required by the Town of Clinton. The Town will waive its application and permit fees for Town of Clinton projects.

**PAYMENT PROCEDURES**

No voucher, claim or charge against the Town shall be paid without approval for correctness and legality. Appropriate checks shall be drawn by the Finance Department for approved claims or charges and they shall be valid without countersignature unless prescribed otherwise.

**PAYMENT PERIOD**

The Town of Clinton shall put forth its best effort to make payment within thirty (30) days after delivery of the item, acceptance of the work, or receipt of a properly completed invoice, whichever is later.

**THE VENDOR**

The Vendor for the awarded work shall be thoroughly familiar with the requirements of all specifications. The submission of a proposal shall be construed as evidence that the Vendor has examined the actual job conditions, requirements, and specifications. Any claim for labor, equipment or materials required, or difficulties encountered, which could have been foreseen had such an examination been carefully made, will not be recognized.

**ASSIGNMENT OF CONTRACT**

No contract may be assigned or transferred without the written consent of the Town of Clinton.

**AWARD OF BIDS**

Contracts and purchases will be made or entered into with the lowest qualified bidder. The lowest qualified bidder is one that is "responsive" and "responsible" submitting the lowest bid in accordance with bidding specifications. If more than one item is specified in the invitation, the Town of Clinton reserves the right to determine the lowest qualified bidder on an individual basis or on the basis of all items included in the Invitation for Bids, unless otherwise expressed by the Town.

**GUARANTEE**

Equipment, materials and/or work executed shall be guaranteed for a minimum of one (1) year against defective material and workmanship. The cost of all labor, materials, shipping charges and other expenses in conjunction with the replacement of defective equipment, and/or unsatisfactory work, shall be borne by the Vendor.

**CATALOGUE REFERENCE**

Unless expressly stated otherwise, any and all reference to commercial types, sales, trade names and catalogues are intended to be descriptive only and not restrictive; the intent is to indicate the kind and quality of the articles that will be acceptable. Bids on other equivalent makes, or with reference to other catalogue items will be considered.

The Town in its sole discretion will judge the equivalency of other makes. The bidder is to clearly state exactly what will be furnished. Where possible and feasible, submit an illustration, descriptive material and/or product sample.

#### **INSURANCE**

The successful bidder will be required to furnish a Certificate of Insurance naming the Town of Clinton as an additional insured. The Town reserves the right to require the submission of the insurance coverage policy document.

The insurance is to be suitable Contractor's Liability and Workers' Compensation, thereby making the Town of Clinton harmless from all eventualities that may occur relative to this Bid and the resulting purchase order or contract.

#### **INDEMNIFICATION**

To the fullest extent permitted by law, the bidder shall indemnify and hold harmless the Town and its consultants, agents, public officials and employees from and against all claims, damages, losses and expenses, direct, indirect or consequential (including but not limited to fees and charges of engineers, attorneys and other professionals and court and arbitration costs) arising out of or resulting from the performance of the bidder's work, provided that such claim, damage, loss or expense is caused in whole or in part by any negligent act or omission by the bidder, any person or organization directly or indirectly employed or engaged by the bidder to perform or furnish either of the services, or anyone for whose acts the bidder may be liable, regardless of whether or not it is cause in part by a party indemnified hereunder.

#### **FEDERAL, STATE AND LOCAL LAWS**

All applicable Federal, State and local laws, rules and regulations of all authorities having jurisdiction over the locality of the project shall apply to the contract and are deemed to be included herein.

#### **SCOPE OF WORK/SITE INSPECTIONS**

The bidder declares that the scope of work has been thoroughly reviewed and any questions resolved. If applicable, the bidder further declares that the site has been inspected as called for in the qualification.

#### **EXCEPTION TO SPECIFICATIONS**

No protest regarding the validity or appropriateness of the specifications or of the Invitation for Bids will be considered, unless the protest is filed in writing with the Purchasing Agent (Town Manager), prior to the closing date for the bids.

All bid proposals rendered shall be considered to meet the attached specifications unless exceptions are noted on a separate page dated and signed by the bidder.

#### **UNLESS OTHERWISE NOTED**

It will be assumed that all the terms and conditions and specifications will be complied with and will be considered as part of the Bid Proposal.

#### **TAX EXEMPT**

The Town of Clinton is exempt from sales tax. No exemption certificates are required and none will be issued.

#### **BID BOND**

The bid bond furnished, as bid security, must be duly executed by the bidder as principal. It must be in the amount equal to five percent (5%) of the total estimated bid, as guarantee that, in case the contract is awarded to the bidder, the bidder will, within ten (10) business days thereafter, execute such contract and furnish a Performance and Payment Bond. An irrevocable letter of credit or cashier's check in lieu of a bid bond will also be accepted. Such surety must also be in an amount equal to five percent (5%) of the total estimated bid.

#### **PERFORMANCE AND LABOR AND MATERIALS BOND**

The successful bidder, within seven (7) business days after notification of award, will be required to furnish Performance and Labor and Material (Payment) Bonds provided by a company authorized to issue such bonds in the State of Connecticut equal to one hundred percent (100%) of the award.

In the event that a supplier is required to provide evidence of insurance and a performance bond does not do so before beginning work, the Town of Clinton reserves the right to withhold payment from such vendor until the evidence of insurance and performance bond has been received by the Town

#### **MBE/WBE/SBE BUSINESS ENTERPRISES**

Minority-owned, woman-owned, and small business enterprises will be afforded full opportunity to submit bids and are encouraged to do so. The Town of Clinton is an Affirmative Action/Equal Opportunity Employer.

## TOWN OF CLINTON PURCHASING POLICIES AND PROCEDURES

### **A. Purpose**

The objective of the Town of Clinton policies established for the Purchasing function is to make sure all Town departments and employees are in compliance with the Town of Clinton Charter, State and Federal requirements.

In addition, documented purchasing policies and procedures will create an environment, in which all purchases are handled in a consistent and fair manner, allowing for competitive pricing.

The process begins with bidding requirements and the purchase requisition, and ends with the acknowledgement of the receipt of goods or services.

The Finance Director is responsible for ensuring compliance with the Town of Clinton Purchasing policies and procedures.

### **B. Policy**

1. All purchases or commitments on behalf of the Town of Clinton require an approved Purchase Order. The Purchase Order is the method used to create an encumbrance<sup>1</sup>, in compliance with the Town Charter (Section 10.6).
  - 1.1. Purchase Orders must be initiated by the Department using a requisition form, entered into the Town's financial software system, and authorized by the Department Head.
2. Funds must be available in the designated budget line to support the encumbrance.
3. Bidding Requirements for Equipment, Contract Services<sup>2</sup> and Supplies:
  - 3.1. \$3,000 or less: No bid required; direct purchase – initiate requisition at the Department level to generate a Purchase Order through the Finance Department.

---

<sup>1</sup> Definition: An Encumbrance is a commitment related to unperformed contracts for goods or services. It serves as a notice of an approved obligation against Town funds.

<sup>2</sup> Contract Services include all professional services above and beyond that which can be done in a normal scope of operations by municipal staff. Such services include, among others: engineering, architectural and environmental services, management studies and advice, automation and computer systems analysis and design, specific landscaping, construction, and site work.

- 3.2. \$3,000 to \$12,000: Minimum of three (3) vendors contacted to obtain either written or oral quotations. Lowest qualified vendor is selected and purchase order process can be initiated.
- 3.3. More than \$12,000: Competitive Bidding Process for Supplies or Equipment; Quality Based Selection (QBS) for Contract Services<sup>3</sup>. See "Procedures, Section D" in this document.
- 3.4. Service contracts may be extended without bids if terms and conditions remain the same or do not increase by more three percent (3%) of the cost of said agreement. Vendors approved through a competitive process and have been contracted by the Town for a definitive period of time may be used in the same manner as exception 3.62.
- 3.5. All purchasing documentation, including bids and quotations, must be retained as back up to the requisition/purchase order for Freedom of Information and audit purposes. A summary of such documentation must be submitted to the Finance Department with the requisition (Purchase Order request).
- 3.6. Exceptions:
  - 3.6.1. When it is unclear where an item to be purchased fits in with these procedures, the First Selectman, in consultation with the Department Head, shall make the determination.
  - 3.6.2. The Town of Clinton may participate in Federal, State or multi-town purchasing arrangements (such as Capital Region Council of Governments, Lower CT River Valley Council of Governments, Regional Educational Service Centers, or Connecticut Conference of Municipalities), and follow the purchasing procedures established within such arrangements, as it may deem appropriate.
  - 3.6.3. Items of specific equipment needed to keep existing systems of equipment running are exempt from this procedure and should be purchased using discretion as has been done in the past.
  - 3.6.4. Items of equipment or services required to respond to an emergency situation for the protection of life and property may be made in accordance to prior practices.

---

<sup>3</sup> Quality Based Selection: Process of negotiation with vendor selected through RFQ/RFP.

- 3.6.5. Drug Asset Forfeiture Fund expenditures will be made according to C.G.S. 54-361.
- 3.6.6. Requests to waive the bidding or QBS requirements must be formally submitted to the Board of Selectman. This request must provide an explanation as to why these requirements should be waived given the specific circumstances. An example would also be the situation where there was a sole vendor for the product or service. A copy of the Board of Selectman meeting minutes, documenting the approval of the waiver request, must be submitted to the Finance Department with the requisition.

#### **D. Procedures**

##### **1. Procedures for Competitive Bidding**

- 1.1. Sealed bids are solicited by sending notices to prospective suppliers and by advertising in a newspaper having a general circulation within the Town of Clinton for a minimum of one (1) day.
- 1.2. The RFQ shall be in such form as developed by town staff and approved by the First Selectman.
- 1.3. Bids will be reviewed by the Office of First Selectman or his/her designee prior to be advertised. All bids will comply with the Town Charter and Policy Statements.
- 1.4. Unless designated an emergency all Bids will be made public for a minimum of 10 days.
- 1.5. All bids will be placed on the Town Website.
- 1.6. Each bid is to be opened publicly at the time stated in the Notice soliciting such bid. All such purchases, sales or contracts shall be based on at least two (2) competitive bids, if available. The lowest qualified bid is accepted, unless this bid is not in the best interest of the Town. In situations where the vendor with the lowest bid is not accepted, the First Selectman is responsible for making the final determination based on the recommendation of the Department Head/Selection Committee. Explanation must be documented, approved by the First Selectman, and provided to the Finance Department. Proposed cost is not the sole determining factor when awarding bids. Qualifications, past performance and ability to deliver the work/product in a timely manner or by a specified deadline will be considered as part of the evaluative process.

- 1.7. The Town of Clinton reserves the right to accept or reject any and all parts of any bids and may waive any informalities in the bidding that it deems not in the best interest of the Town.

## **2. Procedures for Quality Based Selection**

- 2.1. The process shall begin with the issuance of a Request for Qualifications (RFQ) in which providers of the desired professional services will be invited to submit statements of their qualifications to perform the proposed task or project. Requests are solicited by sending notices to prospective suppliers and by advertising in a newspaper having a general circulation within the Town of Clinton for a minimum of one (1) day.
- 2.2. The RFQ shall be in such form as developed by town staff and approved by the First Selectman.
- 2.3. A committee consisting of not less than three (3) people appointed by the First Selectman shall review all responses that meet the submission requirements of the RFQ.
- 2.4. The committee shall review and evaluate all responses. This evaluation will include the following, and may be expanded depending on the scope of the specific project being undertaken:
  - Prior experience in projects similar to the task to be undertaken;
  - Past performance on similar projects, both for the Town and other public and private entities;
  - Qualifications of personnel and proposed subcontractors and consultants;
  - Location of business (Clinton- or Connecticut-based business may be given preference with other qualifications being comparable); and
  - Financial capabilities.
- 2.5. Such review may consist of but shall not be limited to verification of references, visitations to the offices and facilities of the respondents, review of financial status and confirmation of other materials furnished in the statement of qualifications.
- 2.6. Upon completion of such review, the committee shall develop a list of those respondents whose qualifications are deemed to best meet the Town's need and expectations with respect to the foregoing criteria (the "Short List").
- 2.7. Upon completion of the Short List, all persons or entities shall be notified of the results thereof.

3. **Request for Proposals (RFP):** Those respondents on the Short List shall be entitled to submit proposals addressing the task or project to be undertaken and shall be furnished with a Request for Proposal (RFP) containing terms and conditions to which they must respond.
- 3.1. Proposals shall be submitted in two (2) parts contained in separate sealed envelopes. One envelope shall contain only the fee or price proposal of the respondent ("Fee Envelope"); the other envelope shall contain other information pertinent to the response to the RFP ("Proposal Envelope").
- 3.2. Proposal Envelope shall be opened at a common date and time. Fee Envelopes shall be kept unopened until proposals are reviewed and evaluated. Those of the respondents who are on the list of finalists are opened pursuant to the final selection process. (See 3.6 below.)
- 3.3. The Selection Committee shall review all responses to the RFP, which meet the submission requirements of the RFP.
- 3.4. The committee shall review and evaluate the proposals on the following basis:
- Responsiveness of proposal to requirements of the RFP;
  - Quality of the technical approach proposed;
  - Level of effort offered as indicated by professional time committed;
  - Such other criteria as the committee deems relevant to the specific project to be undertaken.
- Such review may consist of, but shall not be limited to, interviews with the principals and staff of the submitting entities, review of technical information, and confirmation of other materials provided in the proposal.
- 3.5. After conducting the review of proposals, the committee shall prepare a list of the finalists, consisting of a predetermined number, containing those respondents to the RFP whose proposals best meet the Town's expectations with respect to the foregoing criteria, which list may or may not contain all those listed on the Short List.
- 3.6. Final Selection: Upon final selection of the finalists, the Fee Envelopes submitted by the finalists shall be opened and the contract shall be awarded to the finalist having the lowest fee proposal. The Fee Envelopes of entities who were not included on the list of finalists shall be returned, unopened. In situations where the vendor with the lowest bid is not accepted, the First

Selectman is responsible for making the final determination based on the recommendation of the Department Head/Selection Committee.

3.7. The Town of Clinton reserves the right to reject any proposal that it deems not in the best interest of the Town.

4. **Requisition Entry into SunGard Software:** To comply with Town of Clinton stipulations regarding the encumbrance of funds, departments needing to purchase supplies, equipment or services must complete a Requisition Form. This Requisition, once approved by the Department Head, will be forwarded to the Finance Department for final review and conversion to a Purchase Order.

4.1. Life Cycle of a Purchase Order

- 4.1.1. Department enters requisition into SunGard through Requisition Entry option. Failure to complete all required fields would result in a delay in processing the requisition. If SunGard is not available, a request may be submitted to the Finance Department either on paper or via e-mail with all pertinent information.
- 4.1.2. Department Head approves requisition through SunGard Requisition Approval option, or, in such cases where SunGard is not available, a paper copy (form or printed e-mail) must be signed.
- 4.1.3. Finance Department (Finance Director or designee) reviews requisition for completion and appropriate account selection. Finance Department approves requisition if completed correctly.
- 4.1.4. Finance Department (Finance Director or designee) converts requisition into purchase order. Encumbrance is created at this point. The original copy of Purchase Order is returned to the originating department to file or mail to vendor. A PDF version of the Purchase Order is available in the SunGard system if any other copies are required.
- 4.1.5. Changes to Purchase Orders (increases/decreases) must be requested via e-mail to the Accounts Payable Clerk, with a copy of the e-mail being sent to the respective Department Head.
- 4.1.6. Cancellation of a purchase order must also be requested via e-mail to the Accounts Payable Clerk, with a copy of the e-mail being sent to the respective Department Head.
- 4.1.7. Payment requests against a Purchase Order must be submitted with a copy of the Purchase Order form or the Purchase Order number included. This



form should indicate whether the payment is a final payment against the purchase order or a partial payment. Any documentation relating to the payment, such as a packing slip, must be attached to this form.

4.1.8. **Emergency/Confirming Purchase Orders should only be used for extraordinary situations where pre-planning is not an option.** This would apply in situations where a purchase order cannot be processed completely prior to making a commitment to a vendor. Contact the Finance Department for directions and authorization.

**SUGGESTED MOTION:**

The Town Council of the Town of Clinton hereby authorizes and directs the Town Manager to sign an Addendum to the Management Plan and Memorandum of Understanding for the operation of Conditionally Approved Shellfishing Growing Areas in Clinton.



Bryan P. Hurlburt  
Commissioner

STATE OF CONNECTICUT  
DEPARTMENT OF AGRICULTURE  
Bureau of Aquaculture & Laboratory Services



David H. Carey  
Director

**Addendum to the Management Plan and Memorandum of  
Understanding for the operation of Conditionally Approved  
Shellfishing Growing Areas in Clinton, Connecticut**

**Description of the Outer Clinton Harbor Conditionally Approved Seasonal Area:**

The Outer Clinton Harbor Conditionally Approved Seasonal growing area is located in Madison and Clinton, Connecticut, in the outer portion of Clinton Harbor. This shellfish management area is jointly managed by the Towns of Madison and Clinton Shellfish Commissions.

The Outer Clinton Harbor Conditionally Approved Seasonal area extends south from a line drawn from Clinton Town Beach Rock Jetty Shellfish Marker due west to Cedar Island then south to the southeastern most end of Meigs Point northeast along the state jurisdictional line to Kelsey Point (Figure 1).

**Outer Clinton Harbor Conditionally Approved Seasonal Area (1.5" rainfall trigger and seasonal closure):**

Based on a consideration of fecal coliform monitoring data collected between 2012 and 2018 from Clinton growing areas, elevated fecal coliform results associated with rainfall events indicate that bacteriological water quality meets the NSSP standard for the Approved classification under all rainfall conditions up to 1.5" of rainfall for the seasonal period of December 1<sup>st</sup> to April 30<sup>th</sup>, and meets the NSSP standard for the Approved classification under all rainfall conditions up to 1.0" for the seasonal period of May 1<sup>st</sup> to August 31<sup>st</sup>, including data collected between days 0 and 4 following the rain event, when adverse impacts are most likely to be observed. As required for the conditionally approved classification, the microbiological water quality in Outer Clinton Harbor correlates to an environmental condition affecting the distribution of pollutants into the growing area, in this case the most significant factor being rainfall.

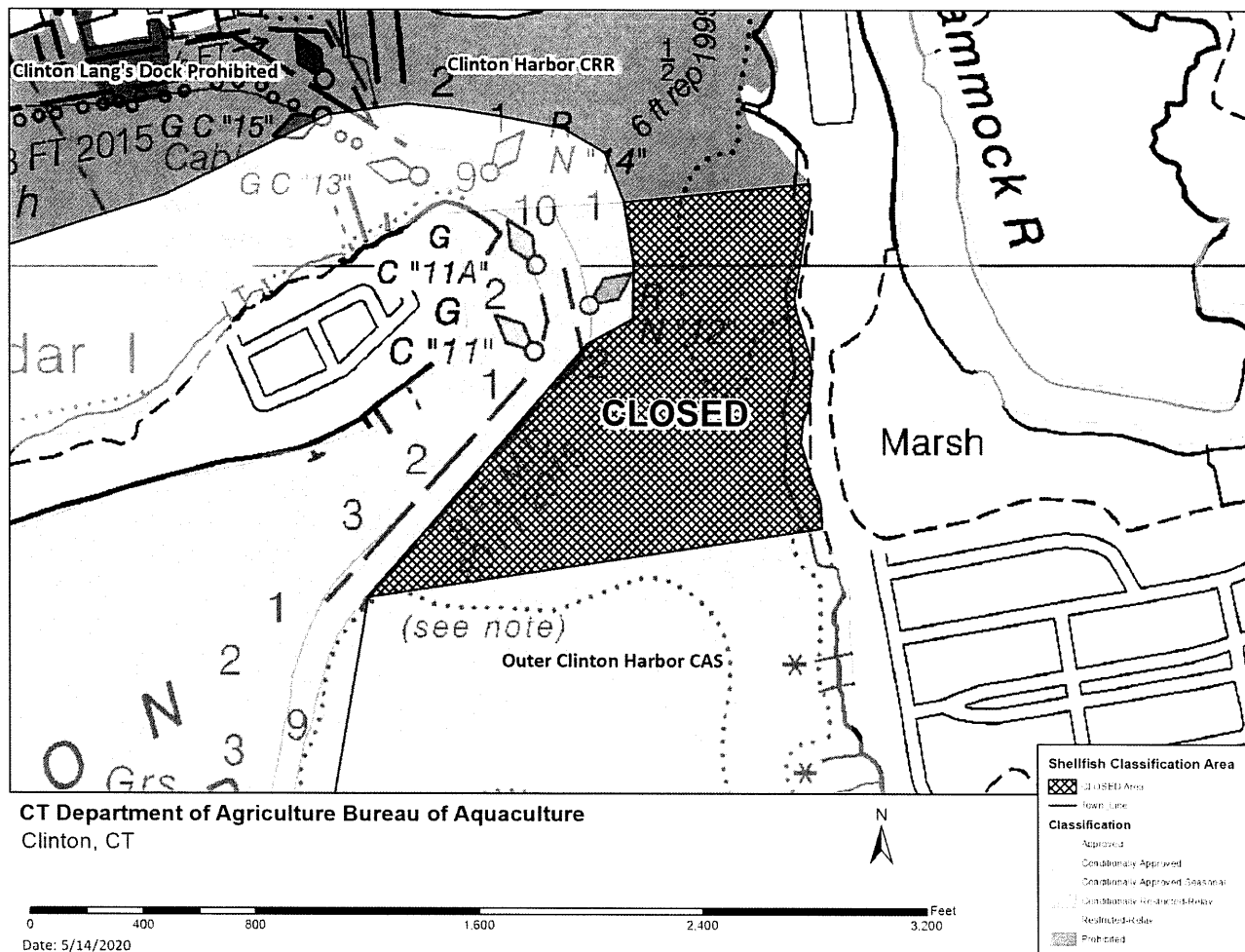
Data indicates that storm water runoff from tributaries and rivers emptying into Clinton Harbor increase the number of fecal coliforms in the water column following rainfall events  $\geq 1.5$  inches within a 24-hour period, or continuous rainfall event, from December 1<sup>st</sup> to April 30<sup>th</sup>. During the months of May through August, data indicates that storm water runoff from tributaries and rivers emptying into Clinton Harbor increase the number of fecal coliforms in the water column following rainfall events  $\geq 1.0$  inches within a 24-hour period, or continuous rainfall event. Data

---

indicates that water quality in the area returns to acceptable fecal coliform levels within 4 to 7 days after the rainfall event has ended.

**Table 1. Rainfall events  $\geq 1.5"$  during the seasonally open period of December 1<sup>st</sup> to April 30<sup>th</sup> and  $\geq 1.0"$  during the seasonally open period of May 1<sup>st</sup> to August 31<sup>st</sup> impacting the Clinton Outer Harbor Conditionally Approved Seasonal area.**

| Rain Amount in Inches | 2016 | 2017 | 2018 | 2019 |
|-----------------------|------|------|------|------|
| $\geq 1.0$            | 3    | 4    | 3    | 7    |
| $\geq 1.5$            | 1    | 2    | 3    | 2    |



**Figure 1. Clinton, CT Shellfish Growing Area Classifications, Outer Clinton Harbor Conditionally Approved Seasonal 1.0" Area, 2020. Area open with 1.0" rainfall trigger for the months of May-August.**

## Implementation of the Closed Status

### Water Quality Performance Standard: Rainfall Closures

**Agency:** Town of Clinton Shellfish Commission

**Response:**

The Town of Clinton maintains a rain gauge for the operation of the Outer Clinton Harbor Conditionally Approved Seasonal Area. This gauge is used for the operation of the Outer Clinton Harbor Conditionally Approved area. The Clinton rain gauge can be accessed electronically at:

<https://www.wunderground.com/dashboard/pws/KCTCLINT30/graph/2019-03-31/2019-03-31/daily>

The impacted Conditionally Approved area will be closed immediately following rainfall events that reach the following rainfall triggers in a 24-hour period, or longer if a continuous event, as measured at the Clinton rain gauge:

**Outer Clinton Harbor: 1.5" December 1<sup>st</sup> to April 30<sup>th</sup> and  
1.0" May 1<sup>st</sup> to August 31<sup>st</sup>**

Any subsequent rainfall event over the trigger during the closure period shall initiate a new closure beginning when the rainfall event **ends**.

The Conditionally Approved Areas will be closed for a **minimum** of seven days following the end of the rainfall closure event.

**Response Time:**

Immediately upon exceedance of the rainfall trigger.

### Water Quality Performance Standard: Seasonal Closure Due to Water Quality

**Agency:** Town of Clinton Shellfish Commission

**Response:**

The **Town of Clinton Shellfish Commission** will initiate the closure of the Clinton portion of the **Outer Clinton Harbor** Conditionally Approved Seasonal Area to be closed to the taking of shellfish between September 1 and November 30<sup>th</sup>, inclusive of both dates.

**Response Time:**

The **Town of Clinton Shellfish Commission** will initiate the **Outer Clinton Harbor** closure annually on August 31<sup>st</sup>, for the closure to be effective by the end of the business day.

## **Water Quality Performance Standard: Exceedance of Bacteriological Standards for Seawater or Shellstock Tissue**

**Agency: DOAG**

### **Response:**

The **DOAG** will notify responsible parties of failure to meet bacteriological standards for water quality or shellfish tissue quality.

### **Response Time:**

The **DOAG** will notify responsible parties within 2 hours of sample result availability, if taking action to close the area based on sample results.

## **PROCEDURES AND AGENCY RESPONSIBILITIES TO IMPLEMENT THE CLOSURE OF CLINTON CONDITIONALLY APPROVED AREAS UPON THE NOTIFICATION OF AN EXCEEDANCE OF A PERFORMANCE STANDARD**

### **SEASONAL CLOSURES: Marinas and Water Quality**

**Agencies: Town of Clinton Shellfish Commission and DOAG**

### **Response:**

The **Clinton Shellfish Commission** will initiate seasonal closures by:

Changing the Outer Clinton Harbor area to the closed status on the Clinton Shellfish Information Line **(860) 664-6444**;

Changing the Outer Clinton Harbor area to the closed status on the Clinton Shellfish Commission website: [www.clintonshellfish.org](http://www.clintonshellfish.org)

Emailing the closure notification to the following agencies:

#### **DOAG:**

- [Alissa.dragan@ct.gov](mailto:Alissa.dragan@ct.gov)
- [Kristin.DeRosia-Banick@ct.gov](mailto:Kristin.DeRosia-Banick@ct.gov)
- [David.carey@ct.gov](mailto:David.carey@ct.gov)

Changing the Status Signal Disks to the closed status located at the Outer Clinton Harbor Conditionally Approved Seasonal area.

Contacting Clinton Shellfish Wardens to warn active shellfish harvesters of the closure and to observe the return of harvested shellfish to the water.

Clinton Shellfish Wardens shall patrol the Outer Clinton Harbor Conditionally Approved Seasonal area when in Closed Status to deter illegal shellfishing.

The **DOAG** will:

Immediately notify Commercial Shellfish Harvesters licensed to harvest shellfish in the impacted area by phone as per current DOAG Contact List;

Immediately email the closure notification to the Department of Energy and Environmental Protection (DEEP) Environmental Conservation Officer email list:

- [Matthew.stone@ct.gov](mailto:Matthew.stone@ct.gov)
- [Keith.williams@ct.gov](mailto:Keith.williams@ct.gov)
- [Eric.lundin@ct.gov](mailto:Eric.lundin@ct.gov)
- [Todd.chemacki@ct.gov](mailto:Todd.chemacki@ct.gov)
- [Jeffrey.bruno@ct.gov](mailto:Jeffrey.bruno@ct.gov)

**Response Time:**

The **Town of Clinton Shellfish Commission** will initiate the closure annually on August 31<sup>st</sup>, for the closure to be effective by the end of the business day. Seasonal closures may be made during regular business hours.

Please note that personnel may change, please refer to current agency contact list provided by shellfish commissions, DEEP, and DOAG.

**RAINFALL-RELATED CLOSURES**

Agency: **Town of Clinton Shellfish Commission**

The **Town of Clinton Shellfish Commission** will be responsible for implementing the closure in the Madison portion of the Conditionally Approved area when a rainfall trigger is reached in a 24-hour period (or longer if a continuous event):

**Outer Clinton Harbor: 1.5" December 1<sup>st</sup> to April 30<sup>th</sup>  
1.0" May 1<sup>st</sup> to August 31<sup>st</sup>**

**Response:**

**During Regular business hours Monday through Friday:**

The **Clinton Shellfish Commission** will implement the closure by:

Changing the Outer Clinton Harbor area to the closed status on the Clinton Shellfish Information Line **(860) 664-6444**;

Changing the Outer Clinton Harbor area to the closed status on the Clinton Shellfish Commission website: [www.clintonshellfish.org](http://www.clintonshellfish.org);

Contacting the **DOAG** at: 203-874-0696;

Emailing the closure notification to the **DOAG**:

- [Alissa.dragan@ct.gov](mailto:Alissa.dragan@ct.gov)
- [Kristin.DeRosia-banick@ct.gov](mailto:Kristin.DeRosia-banick@ct.gov)
- [David.carey@ct.gov](mailto:David.carey@ct.gov)

Changing the Status Signal Disks to the closed status located at the Outer Clinton Harbor Seasonal area;

The **DOAG** will:

Immediately notify Commercial Shellfish Harvesters licensed to harvest shellfish in the impacted area by phone as per current DOAG Contact List;

Immediately email the closure notification to the Department of Energy and Environmental Protection (DEEP) Environmental Conservation Officer email list:

- [Matthew.stone@ct.gov](mailto:Matthew.stone@ct.gov)
- [Keith.williams@ct.gov](mailto:Keith.williams@ct.gov)
- [Eric.lundin@ct.gov](mailto:Eric.lundin@ct.gov)
- [Todd.chemacki@ct.gov](mailto:Todd.chemacki@ct.gov)
- [Jeffrey.bruno@ct.gov](mailto:Jeffrey.bruno@ct.gov)

**After normal business hours, on weekends and on holidays:**

The **Clinton Shellfish Commission** will implement the closure by:

Changing the Outer Clinton Harbor area to the closed status on the Clinton Shellfish Information Line **(860) 664-6444**;

Changing the Outer Clinton Harbor area to the closed status on the Clinton Shellfish Commission website: [www.clintonshellfish.org](http://www.clintonshellfish.org);

Contacting the **DOAG** at:

Alissa Dragan: 203-383-0377

Kristin DeRosia-Banick: 203-231-8662

Emailing the closure notification to **DOAG** at:

- [Alissa.dragan@ct.gov](mailto:Alissa.dragan@ct.gov)
- [Kristin.DeRosia-Banick@ct.gov](mailto:Kristin.DeRosia-Banick@ct.gov)
- [David.carey@ct.gov](mailto:David.carey@ct.gov)

Changing the Status Signal Disks to the closed status located at the Outer Clinton Harbor Conditionally Approved Seasonal area.

Contacting the Clinton Shellfish Wardens to warn active shellfish harvesters of the closure and to observe the return of harvested shellfish to the water.

Clinton Shellfish Wardens shall patrol the Outer Clinton Harbor Conditionally Approved Seasonal area when in Closed Status to deter illegal shellfishing.

The **DOAG** will:

Immediately notify Commercial Shellfish Harvesters licensed to harvest shellfish in the impacted area by phone as per current DOAG Contact List;



Immediately email the closure notification to the Department of Energy and Environmental Protection (DEEP) Environmental Conservation Officer email list:

- [Matthew.stone@ct.gov](mailto:Matthew.stone@ct.gov)
- [Keith.williams@ct.gov](mailto:Keith.williams@ct.gov)
- [Eric.lundin@ct.gov](mailto:Eric.lundin@ct.gov)
- [Todd.chemacki@ct.gov](mailto:Todd.chemacki@ct.gov)
- [Jeffrey.bruno@ct.gov](mailto:Jeffrey.bruno@ct.gov)

**Response Time:**

Rainfall-related closures shall be initiated immediately by all agencies and must be completed within two hours of closure initiation.

**Procedures and Agency Responsibilities to Implement the Reopening of the Outer Clinton Harbor Conditionally Approved Seasonal Area**

Agencies: **DOAG** and **Clinton Shellfish Commission**

**DOAG and Town of Clinton Shellfish Commission** will initiate the reopening of the Outer Clinton Harbor Conditionally Approved Seasonal Area.

**Response:**

**During regular business hours Monday through Friday:**

**DOAG will initiate the reopening of the Conditionally Approved Area:**

The **DOAG** will immediately email the reopening notification to the following agencies:

**Clinton Shellfish Commission:** [shellfish@clintonct.org](mailto:shellfish@clintonct.org)

Immediately notify Commercial Shellfish Harvesters licensed to harvest shellfish in the impacted area by phone as per current DOAG Shellstock Shipper Licensee Contact List;

Emailing the reopening notification to **Department of Energy and Environmental Protection (DEEP)** Environmental Conservation Officer email list:

- [Matthew.stone@ct.gov](mailto:Matthew.stone@ct.gov)
- [Keith.williams@ct.gov](mailto:Keith.williams@ct.gov)
- [Eric.lundin@ct.gov](mailto:Eric.lundin@ct.gov)
- [Todd.chemacki@ct.gov](mailto:Todd.chemacki@ct.gov)
- [Jeffrey.bruno@ct.gov](mailto:Jeffrey.bruno@ct.gov)

The **Clinton Shellfish Commission** will then enact the reopening per the following procedure:

Changing the Outer Clinton Harbor area to the open status on the Clinton Shellfish Information Line **(860) 664-6444**;

Changing the Outer Clinton Harbor area to the open status on the Clinton Shellfish Commission website: [www.clintonshellfish.org](http://www.clintonshellfish.org);

Emailing the Reopening notification to the following agencies:

**DOAG:**

- [Alissa.dragan@ct.gov](mailto:Alissa.dragan@ct.gov)
- [Kristin.DeRosia-Banick@ct.gov](mailto:Kristin.DeRosia-Banick@ct.gov)
- [David.carey@ct.gov](mailto:David.carey@ct.gov)

**When the eligible reopening date falls on a weekend or holiday:**

**DOAG will initiate the reopening of the impacted Conditionally Approved Area no later than 4:00 pm on the day prior to the weekend or holiday:**

**DOAG will notify Clinton Shellfish Commission:** 203-410-7627  
[shellfish@clintonct.org](mailto:shellfish@clintonct.org)

Immediately notify Commercial Shellfish Harvesters licensed to harvest shellfish in the impacted area by phone as per current DOAG Shellstock Shipper Licensee Contact List;

**DOAG will notify Department of Energy and Environmental Protection (DEEP)**  
Environmental Conservation Officer email list:

- [Matthew.stone@ct.gov](mailto:Matthew.stone@ct.gov)
- [Keith.williams@ct.gov](mailto:Keith.williams@ct.gov)
- [Eric.lundin@ct.gov](mailto:Eric.lundin@ct.gov)
- [Todd.chemacki@ct.gov](mailto:Todd.chemacki@ct.gov)
- [Jeffrey.bruno@ct.gov](mailto:Jeffrey.bruno@ct.gov)

The **Clinton Shellfish Commission** will then enact the reopening per the following procedure:

Changing the Outer Clinton Harbor area to the open status on the Clinton Shellfish Information Line **(860) 664-6444**;

Emailing the reopening notification to the following agencies:

**DOAG:**

- [Alissa.dragan@ct.gov](mailto:Alissa.dragan@ct.gov)
- [Kristin.DeRosia-Banick@ct.gov](mailto:Kristin.DeRosia-Banick@ct.gov)
- [David.carey@ct.gov](mailto:David.carey@ct.gov)

Response Time:

**The DOAG will take action to initiate the reopening within 2 hours of sample result availability or other reopening trigger.**

Please note that personnel may change, please refer to current agency contact list provided by shellfish commissions, DEEP, and DOAG.

The following parties agree to accept the responsibilities and procedures described in this Management Plan to properly manage the Madison Conditionally Approved Areas:

Director, Department of Agriculture Bureau of Aquaculture



\_\_\_\_ Date \_\_\_\_\_

David H. Carey

Clinton Chief Executive Officer

\_\_\_\_ Date \_\_\_\_\_

Karl Kilduff, Clinton Town Manager

Chair, Clinton Shellfish Commission

\_\_\_\_ Date: \_\_\_\_\_

Wayne Church

Other Parties to this Memorandum of Understanding:

Department of Energy and Environmental Protection per existing MOA with DOAG.

This Management Plan and MOU will remain in place until significant changes to the operation of the Conditionally Approved area are required. Revisions to this document will take place as necessary after the responsible parties gain consensus on proposed changes. In the event that a revision to this plan is required, a new signature page verifying the understanding of changes may be required.

## Director of Finance Monthly Report Town Council Meeting 5/20/20

### Review of 10 months ending April 30, 2020 Financials:

#### Revenues:

**State Revenues:** In April the Town received the remaining **ECS grant** revenue of \$2.7M (\$521K is in addition to the budgeted amount) and the **Town Aid Road** grant of \$267K (100% budgeted) state grant revenues as anticipated.

In May the reports will show the Town received the budgeted \$84K for the LOCIP grant, and an additional \$91K for **Special Ed Reim** grant, of which \$88K is an additional amount over budget, and \$16K from FEMA for additional reimbursement from the 2018 Flash Flood.

The remaining State grant revenue still anticipated to be received in June is the \$191K for **Grants for Muni Projects**.

**Other Town Revenues:** In total for the 10 months ending April, revenues are \$1.2 mill over the full year budget, reflecting the \$916K of FEMA and \$534K ECS grant revenues. Revenue areas to note are:

- **Tax Collections:** The economic impact of the current pandemic is reflected in the slowdown of Current Tax Levy collections in April with only \$39K collected. This is \$60K less than the prior year, and leaves the collectability of the remaining \$194K budget by year end highly uncertain. Tax interest/Liens and Fees is also trending downward with only \$5K collected compared to \$18K of the prior year, reflecting the low interest rate program that went into effect 4/1 as well as an overall decrease in collections.

In total, Tax revenues are 99.8% of budget due to the strong collections for the first 9 months of the year. With tax revenues other than the Current Tax levy, \$114K favorable over budget for the 10 months ending April 30.

- **Other General Town Revenues:**
  - **Boat Moorings and Launch Passes** trailed off in April, reflecting the state shutdown, and are running \$19K under last year
  - **Town Clerk:** recorded \$29K for the month, mainly due to an increase in real estate conveyance tax from two large transactions, and is now \$14K over budget, with expectations of lower revenues the remainder of the year.
  - **Building Fees:** dropped off in April to only \$8K, but remain \$15K over budget for the full year, due to the strong previous 9 months. Building fees are trailing the prior year by \$4K.
  - **Investment income:** for the 10 months was \$108K, which is \$63K over budget and \$39K ahead of the prior year. However, the impact of the lower interest rates despite the higher cash balances, resulted in only \$4K of interest income for the month of April, half of the previous month.

#### Expenditures:

In general, Town wide expenditures are tracking at 81% of full year total for the 10 months (83%) ending April 30. We are currently updating full year forecasts with the Department heads, as discussed in last month's report, and have updated these findings as of this report date below.

- **Town Manager:** \$20k actual for month reflects salary charges. No change in previously reported forecast, of (\$20K) in additional salaries. This will require an external department transfer.

- Finance: \$29K for month reflects salary charges, and \$6K reserved 30 hours for eFinance training. Forecast to be on budget for the full year.
- Assessor and Tax Collector: Department charges of \$12K and \$10K respectively for salaries, were incurred for April. The Tax Collector forecasts to be on budget, for the full year. The Assessor salaries is forecast to be (\$7K) over budget due to contract settlements, and will require an external department transfer.
- Technology: \$20K of monthly charges reflect salaries and recurring monthly charges for communications and IT technology maintenance. IT is forecast to be on budget for the full year.
- Town Clerk: \$10K for April expenses, reflect mainly salaries and recurring microfilming charges. Town Clerk is forecast to be on budget for the full year.
- Planning and Zoning: \$13K of monthly charges reflect salaries \$4K and \$9K for other professional services. The full year forecast is a savings of \$6K due to unused training, postage and other expense of \$2K each. The Town Planner position vacancy is currently forecast to offset the professional service charges.
- ZBA/Inland Wetlands: April charges are \$5K for salaries, no change in previous forecast, of a savings of \$10K between the two departments, from salaries of \$8K and other items \$2K.
- Elections & Meetings: part-time salaries of \$1400 for April. There is a forecast savings of up to \$5K in this department due to unused Part Time Salaries, from the cancelled referendums, and Other Supplies, Postage not used.
- Probate/Harbor/Shellfish/WPCC: no substantial activity for April. Shellfish expects to be on budget. WPCC will have savings from the unfilled position of approximately \$24K and could have savings in other areas.
- General Gov't Admin (4197): The Contingency account is \$117K of this budget and reflects the budget transfer approved last month \$38K for COVID-19 cleaning costs. The remaining accounts are unchanged from last month and are forecast to be on budget.
- Other General Government (4199): Total Other General Government is forecast to be on budget at year-end, \$72K was charged to this department in April, with \$38K being the COVID-19 Cleaning costs, \$22K for Utilities and \$4.7K for the Town Counsel retainer fee.
- Police/Communications/Animal Control: In total these three budgets are forecast to require a net external department transfer of (\$30K) to (\$50K), due to the Communication overages in Salary and Overtime as previously reported.

Police: 79% of total budget incurred as of April– Overtime which was averaging \$17K per month, was down to \$2K for April. The Police department is currently forecast to have a net saving in the range of \$15K-\$24K. The department line item savings are forecast to be able to offset a (\$20K) net shortfall in Salary related lines, and will be used to help offset the budget shortfall in Communications.

Communications: Communications is tracking higher than budget, due to higher than budgeted salary and overtime expenses, as previously noted. This department is forecast to have a \$(68K)-(\$75K) budget shortfall for the year which

Animal Control: currently tracking under budget. Is forecast to have a net savings of \$4K from various line items.

- Building: on track with budget, only April expense was \$9K for salaries. Forecast to be (\$7K) over budget at year end due to union contract settlements which will require an external department transfer at year-end to cover.
- Fire/Fire Marshall: Both departments tracking on budget and full year forecast at budget.
- Park and Rec: is tracking lower than budget 67%, The full year forecast is currently estimated to be a savings of \$40K, due to salary savings from attrition in the Asst. Director position \$10K and unused part-time salaries of \$30K (\$15K for Maintenance included that is now under DPW.)
- Economic Development: No expenses in April, on budget with forecasting due to the current economic situation to not spend the remaining of its FY20 budget, leaving a total savings of \$13K, (\$10K of unspent Other Professional Fees and \$3 of unspent Advertising and Other).
- Civil Preparedness: on budget and forecast to be on budget for the full year. The line item transfer approved last month is reflected in the \$8K of general supplies, which will be used for replenishment of PPE and other safety supplies.
- Public Works/WSAM Maintenance: Both departments are tracking on or lower than budget, with the only budget overages forecast to be in Salaries due to contract settlements (\$8K) -(including the reversal of the year end reserve for contract settlements) in Public Works, and (\$14K) in WSAM Maintenance. Overall Public Works is forecasting a net savings between both departments up to \$85K, due to savings from Overtime for Snow/Ice-\$32K, Regular Overtime-\$15K, Diesel/Gasoline-\$14K and Snow Plow/Sanding supplies \$9K, and WSAM Overtime \$10K due mainly to the cancellation of Town Hall events. These savings will be sufficient to offset the forecast salary shortfall for both departments.
- Human Services: Only salary charges to this department in April. Current salary forecast remains to be (\$16K) over budget, due to contract settlements and Veterans and Elderly affairs stipend paid through salaries, was not budgeted. This will require an external department transfer to cover.
- Fringe Benefits: Overall this department is tracking on budget, no change in full year forecast from last month. Higher than budgeted fees have been incurred and are forecast for the Police and Fire Pension accounts, for valuation, consultation and meeting fees. The full department is forecast to be on budget for the full year at this time.

Town of Clinton  
FY20

Fund 01 - General Fund Revenues  
YTD April 30, 2020 vs YTD April 30, 2019

| ACCT                              | DESCRIPTION              | FY20 BUDGET       | Jan-20            | Feb-20           | Mar-20         | Apr-20           | YTD APR 2020<br>ACTUAL | YTD APR 2019<br>ACTUAL | CURRENT YTD vs PRIOR YTD<br>\$ Fav/(Unfav)<br>Variance | % Fav/(Unfav)<br>Variance | BUDGET vs CURRENT<br>\$ Fav/(Unfav)<br>Variance | Budget %    |
|-----------------------------------|--------------------------|-------------------|-------------------|------------------|----------------|------------------|------------------------|------------------------|--|---------------------------|---|-------------|
| 41101                             | CURRENT TAX LEVY         | 47,668,729        | 13,490,984        | 1,876,655        | 242,633        | 38,518           | 47,474,051             | 46,125,053             | 1,348,998  | 2.92%                     | (194,678)                                       | 100%        |
| 41102                             | PRIOR YEARS LEVY         | 175,000           | 41,079            | 10,950           | 17,865         | 4,285            | 188,964                | 230,315                | (41,351)   | -17.95%                   | 13,964  | 108%        |
| 41103                             | SUPP MOTOR VEHICLE       | 300,000           | 164,650           | 88,515           | 16,398         | 7,352            | 392,118                | 392,826                | (708)  | -0.18%                    | 92,118  | 131%        |
| 41901                             | TAX INTEREST/LIENS/FEEES | 140,000           | 14,533            | 34,051           | 20,476         | 5,291            | 148,524                | 147,410                | 1,113  | 0.76%                     | 8,524   | 106%        |
| 43302                             | EOS                      | 4,933,814         | 1,363,925         | -                | -              | 2,740,109        | 5,467,959              | 5,698,299              | (230,340)  | -4.04%                    | 534,145   | 111%        |
| 43307                             | TOTALLY DISABLED PERSONS | 1,000             | -                 | -                | -              | -                | 947                    | 2,000                  | 75   | 7.87%                     | 21  | 102%        |
| 43308                             | ELDERLY TAX EXEMPTIONS   | 2,000             | -                 | -                | -              | -                | 2,000                  | -                      | -  | 0.00%                     | -   | 100%        |
| 43311                             | STATE OF CT MISC         | 15,000            | -                 | -                | -              | -                | -                      | -                      | -  | -                         | -   | 0%          |
| 43314                             | SPECIAL ED REIMBURSEMENT | 280,000           | -                 | -                | -              | -                | -                      | -                      | -  | -                         | -   | 0%          |
| 43401                             | TOWN ROAD AID            | 267,626           | -                 | 277,130          | -              | -                | 277,130                | 210,239                | 66,891   | 31.82%                    | (2,870)   | 99%         |
| 43402                             | LOCAL CAPITAL IMPROVEMEN | 84,033            | -                 | -                | -              | 267,253          | 267,253                | 267,626                | (373)  | -0.14%                    | (373)   | 100%        |
| 43403                             | STATE PROPERTY GRANT     | 16,949            | -                 | -                | -              | -                | 16,949                 | -                      | -  | -                         | (84,033)  | 0%          |
| 43600                             | PROPERTY TAX RELIEF VETS | 15,299            | -                 | -                | -              | -                | 22,750                 | 19,790                 | 2,960  | 14.96%                    | 7,451   | 149%        |
| 43601                             | MUNI STABILIZATION GRANT | 288,473           | -                 | -                | -              | -                | 288,473                | 288,473                | -  | 0.00%                     | -   | 100%        |
| 43602                             | TELEPHONE ACCESS LINES   | -                 | -                 | -                | 22,677         | 113              | 22,790                 | 22,770                 | 20   | 0                         | 22,790  | 0%          |
| 43603                             | PILOT STATE OWNED PROP   | -                 | -                 | -                | -              | -                | -                      | 16,949                 | (16,949)   | (1)                       | -   | 0%          |
| 43604                             | GRANTS FOR MUNI PROJECTS | 191,674           | -                 | -                | -              | -                | -                      | -                      | -  | -                         | (191,674)                                       | 0%          |
| 43605                             | FEMA FLASH FLOOD 919     | -                 | -                 | -                | -              | -                | 18,385                 | -                      | 18,385   | -                         | 18,385  | 0%          |
| 43606                             | FEMA SANDY GRANT         | -                 | -                 | (15,981)         | -              | -                | 916,539                | -                      | 916,539  | -                         | 916,539   | 0%          |
| 43904                             | CIVIL PREPAREDNESS       | -                 | (1,360)           | -                | -              | -                | -                      | 1,296                  | (1,296)  | (1)                       | -   | 0%          |
| 44402                             | TRANSFER STATION FEES    | 53,000            | 5,390             | -                | -              | -                | 44,704                 | 50,288                 | (5,584)  | (0)                       | (8,296)   | 84%         |
| 44714                             | LAUNCH PASSES            | 21,000            | -                 | -                | -              | -                | 14,915                 | 15,269                 | (354)  | (0)                       | (6,085)   | 71%         |
| 44715                             | BOAT MOORINGS            | 84,000            | 7,200             | 5,676            | 3,871          | 200              | 70,425                 | 85,526                 | (15,101)   | (0)                       | (13,575)  | 84%         |
| 46101                             | INVESTMENT INCOME        | 45,000            | 9,141             | 12,842           | 8,029          | 4,084            | 108,467                | 69,445                 | 39,022   | 1                         | 63,467  | 241%        |
| 46105                             | WSAM TRUST FUND          | 36,000            | -                 | -                | 9,655          | -                | 34,900                 | 37,938                 | (3,038)  | (0)                       | (1,100)   | 97%         |
| 47201                             | TOWN PROPERTY RENTALS    | 30,000            | 5,219             | -                | 750            | 500              | 22,448                 | 15,788                 | 6,660  | 0                         | 4,360   | 75%         |
| 47205                             | WISAM RENTALS            | 4,000             | 50                | 425              | 1,623          | 73               | 5,385                  | 1,025                  | 4,360  | 4                         | 1,385   | 135%        |
| 48810                             | RECEIPTS/REVENUES        | 40,000            | 1,106             | 2,088            | 1,278          | 842              | 14,475                 | 13,580                 | 895  | 0                         | (25,525)  | 36%         |
| 48832                             | SCRAP METAL RETURNS      | 10,000            | 719               | -                | 668            | 768              | 7,849                  | 10,854                 | (2,805)  | (0)                       | (2,151)   | 78%         |
| 48833                             | WORKER'S COMP REFUNDS    | 10,000            | 2,099             | 1,949            | 7,354          | 2,099            | 65,721                 | 44,113                 | 21,608   | 0                         | 55,721  | 657%        |
| 48899                             | APPROPRIATED SURPLUS     | 250,000           | -                 | -                | -              | -                | -                      | -                      | (2,704)  | (0)                       | (250,000)                                       | 0%          |
| 49200                             | SALE OF FIXED ASSETS     | -                 | -                 | -                | 5,266          | -                | 5,266                  | 7,970                  | (2,704)  | (0)                       | 5,266   | 0%          |
| <b>General Revenue</b>            |                          | <b>54,962,697</b> | <b>15,104,736</b> | <b>2,294,302</b> | <b>361,344</b> | <b>3,082,141</b> | <b>55,899,459</b>      | <b>53,775,587</b>      | <b>2,123,872</b>                                       | <b>0</b>                  | <b>936,862</b>                                  | <b>102%</b> |
| 44101                             | TOWN CLERK MISC FEES     | 80,000            | 7,077             | 10,514           | 4,039          | 7,155            | 70,261                 | 58,415                 | 11,846   | 0                         | (9,740)   | 88%         |
| 44102                             | REAL ESTATE CONVEY TAX   | 170,000           | 17,608            | 33,435           | 8,546          | 21,225           | 193,646                | 222,467                | (28,821)   | (0)                       | 23,646  | 114%        |
| 44501                             | VITALS                   | 12,000            | 988               | 2,132            | 616            | 962              | 12,057                 | 10,620                 | 1,437  | 0                         | 57  | 100%        |
| <b>Town Clerk</b>                 |                          | <b>262,000</b>    | <b>25,673</b>     | <b>46,080</b>    | <b>13,201</b>  | <b>29,342</b>    | <b>275,964</b>         | <b>291,502</b>         | <b>(15,538)</b>  | <b>(0)</b>                | <b>13,964</b>                                   | <b>105%</b> |
| 44104                             | PLANNING / ZONING FEES   | 15,000            | (167)             | 65               | 500            | (144)            | 5,862                  | 10,500                 | (4,638)  | (0)                       | (9,138)   | 39%         |
| 44107                             | ZONING BD OF APPEALS FEE | 4,000             | (167)             | 195              | 500            | (144)            | 5,862                  | 10,500                 | (4,638)  | (0)                       | (9,138)   | 39%         |
| 44106                             | INLAND WETLANDS          | 3,000             | 799               | 195              | 1,245          | (84)             | 4,904                  | 6,515                  | (1,611)  | (0)                       | 904   | 123%        |
| 44105                             | INLAND WETLANDS          | 3,000             | 666               | 270              | 220            | (185)            | 4,904                  | 6,515                  | (1,611)  | (0)                       | 904   | 123%        |
| 44201                             | CONTRACT POLICE SERVICES | 3,000             | 666               | 270              | 220            | (185)            | 2,091                  | 3,513                  | (1,422)  | (0)                       | (909)   | 70%         |
| 44203                             | POLICE FINES             | 14,000            | 1,059             | 2,903            | 15,646         | 5,321            | 49,171                 | 60,429                 | (11,258)   | (0)                       | 49,171  | 70%         |
| 44201                             | CONTRACT POLICE SERVICES | 14,000            | 828               | 2,903            | 15,646         | 5,321            | 49,171                 | 60,429                 | (11,258)   | (0)                       | 49,171  | 70%         |
| 44201                             | BUILDING FEES            | 175,000           | 16,585            | 25,891           | 15,893         | 6,205            | 56,312                 | 70,511                 | (14,199)   | (0)                       | 42,312  | 402%        |
| 44201                             | BUILDING FEES            | 175,000           | 16,585            | 25,891           | 15,893         | 6,205            | 56,312                 | 70,511                 | (14,199)   | (0)                       | 42,312  | 402%        |
| 44261                             | DOG BOARDING FEES        | 200               | 30                | -                | 10,366         | 8,194            | 190,480                | 194,258                | (3,778)  | (0)                       | 15,480  | 109%        |
| 44261                             | DOG BOARDING FEES        | 200               | 30                | -                | 10,366         | 8,194            | 190,480                | 194,258                | (3,778)  | (0)                       | 15,480  | 109%        |
| 44713                             | BEACH PASSES             | 25,000            | -                 | -                | -              | -                | 45                     | 185                    | (140)  | (1)                       | (155)   | 23%         |
| 44713                             | BEACH PASSES             | 25,000            | -                 | -                | -              | -                | 45                     | 185                    | (140)  | (1)                       | (155)   | 23%         |
| 44713                             | BEACH PASSES             | 25,000            | -                 | -                | -              | -                | 45                     | 185                    | (140)  | (1)                       | (155)   | 23%         |
| 44713                             | BEACH PASSES             | 25,000            | -                 | -                | -              | -                | 45                     | 185                    | (140)  | (1)                       | (155)   | 23%         |
| <b>Parks &amp; Recreation</b>     |                          | <b>25,000</b>     | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>13,957</b>          | <b>13,135</b>          | <b>822</b>   | <b>0</b>                  | <b>(11,043)</b>                                 | <b>56%</b>  |
| <b>Town General Fund Revenues</b> |                          | <b>55,460,797</b> | <b>15,150,209</b> | <b>2,369,708</b> | <b>402,769</b> | <b>3,125,470</b> | <b>58,449,073</b>      | <b>54,365,706</b>      | <b>2,083,368</b>                                       | <b>0</b>                  | <b>988,276</b>                                  | <b>102%</b> |

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

| DEPT        | ACCT                           | DESCRIPTION | FY20 BUDGET<br>(C) | APR 2020<br>ACTUAL | ENCUMBRANCES<br>(D) | FY20<br>YTD APR 2020<br>ACTUAL<br>(A) | FY19<br>YTD APR 2019<br>ACTUAL<br>(B) | CURRENT YTD vs PRIOR YTD<br>\$(Over)/Under<br>Variance<br>(B)-(A) | % (Over)/Under<br>Variance<br>(B)-(A) | BUDGET vs<br>CURRENT YTD<br>Remaining<br>Balance<br>(C)-(D)-(A) | Actual &<br>Encumbrances<br>Spent as<br>% of Budget<br>%(A+D)/(C) |
|-------------|--------------------------------|-------------|--------------------|--------------------|---------------------|---------------------------------------|---------------------------------------|---|---------------------------------------|---|---|
| 4111 Total  | Town Manager                   |             | 196,369            | 20,340             | -                   | 171,495                               | 125,107                               | (46,388)  | -37%                                  | 24,874  | 87%   |
| 4119 Total  | Finance                        |             | 342,902            | 29,019             | -                   | 273,700                               | 270,108                               | (3,592)   | -1%                                   | 69,202  | 80%   |
| 4131 Total  | Assessor                       |             | 188,656            | 12,491             | 588                 | 160,775                               | 154,638                               | (6,137)   | -4%                                   | 27,294  | 86%   |
| 4136 Total  | Tax Collector                  |             | 163,466            | 10,427             | 42                  | 124,033                               | 116,674                               | (7,358)   | -6%                                   | 39,391  | 76%   |
| 4143 Total  | Technology                     |             | 399,436            | 19,632             | 10,476              | 302,311                               | 286,975                               | (35,335)  | -13%                                  | 76,650  | 80%   |
| 4147 Total  | Town Clerk                     |             | 148,048            | 10,466             | 6,279               | 114,731                               | 123,700                               | 8,970   | 7%                                    | 27,038  | 77%   |
| 4153 Total  | Planning & Zoning Comm         |             | 175,838            | 13,368             | 50                  | 118,968                               | 132,526                               | 13,559  | 10%                                   | 56,820  | 68%   |
| 4155 Total  | Zoning Board Of Appeals        |             | 2,800              | 3                  | 60                  | 207                                   | 1,058                                 | 851   | 80%                                   | 2,532   | 10%   |
| 4161 Total  | Probate Court                  |             | 4,524              | -                  | -                   | 4,524                                 | -                                     | -   | 0%                                    | -   | 100%  |
| 4163 Total  | Inlands/Wetlands Comm          |             | 71,639             | 4,988              | 273                 | 48,731                                | 44,567                                | (4,165)   | -9%                                   | 22,634  | 58%   |
| 4165 Total  | Harbor Comm                    |             | 43,007             | 1,983              | -                   | 24,042                                | 20,696                                | (3,346)   | -18%                                  | 18,965  | 56%   |
| 4167 Total  | Shellfish Comm                 |             | 16,732             | -                  | 3,728               | 4,121                                 | 1,448                                 | (2,672)   | -185%                                 | 8,883   | 47%   |
| 4191 Total  | Water Pollution Control        |             | 73,359             | -                  | -                   | 29,510                                | 44,891                                | 15,280  | 34%                                   | 43,749  | 40%   |
| 4193 Total  | WASM Maintenance               |             | 165,662            | 14,135             | -                   | 134,147                               | 123,103                               | (11,045)  | -9%                                   | 31,515  | 81%   |
| 4195 Total  | Elections & Meetings           |             | 36,154             | 1,801              | -                   | 24,119                                | 28,916                                | 4,798   | 17%                                   | 12,035  | 67%   |
| 4197 Total  | General Government Admin       |             | 280,995            | 299                | 12,689              | 149,014                               | 163,110                               | 14,096  | 9%                                    | 119,292   | 58%   |
| 4199 Total  | Other General Gov't            |             | 1,141,974          | 71,733             | 123,071             | 1,118,027                             | 834,141                               | (283,885)   | -34%                                  | (99,123)  | 109%  |
| 4201 Total  | Police Dept                    |             | 2,844,493          | 182,381            | 3,666               | 2,229,476                             | 2,125,031                             | (104,445)   | -5%                                   | 611,351   | 79%   |
| 4203 Total  | Fire Dept                      |             | 335,000            | 6,985              | -                   | 258,343                               | 250,548                               | (7,795)   | -3%                                   | 76,657  | 77%   |
| 4213 Total  | Building Dept                  |             | 121,088            | 9,335              | -                   | 101,554                               | 102,578                               | 1,024   | 1%                                    | 19,514  | 84%   |
| 4215 Total  | Animal Control                 |             | 59,882             | 4,071              | -                   | 43,304                                | 32,006                                | (11,298)  | -35%                                  | 16,578  | 72%   |
| 4219 Total  | Fire Marshal                   |             | 58,700             | 3,849              | 2,373               | 45,835                                | 53,726                                | 7,890   | 15%                                   | 10,492  | 82%   |
| 4221 Total  | Communications                 |             | 602,164            | 47,484             | 273                 | 557,767                               | 494,980                               | (62,787)  | -13%                                  | 44,114  | 93%   |
| 4223 Total  | Civil Preparedness             |             | 15,500             | 417                | -                   | 4,167                                 | 4,167                                 | (0)   | 0%                                    | 11,333  | 27%   |
| 4301 Total  | Public Work                    |             | 1,893,028          | 127,500            | 112,148             | 1,449,655                             | 1,477,780                             | 28,125  | 2%                                    | 331,226   | 83%   |
| 4311 Total  | Street Lighting                |             | 126,000            | 2,749              | 13,016              | 112,899                               | 111,946                               | (953)   | -1%                                   | 85  | 100%  |
| 4329 Total  | Water & Hydrants               |             | 466,500            | 39,399             | 135,318             | 330,909                               | 345,449                               | 14,539  | 4%                                    | 273   | 100%  |
| 4403 Total  | Health                         |             | 147,763            | -                  | -                   | 147,755                               | 147,755                               | -   | 0%                                    | (2)   | 100%  |
| 4419 Total  | Human Services                 |             | 261,181            | 19,044             | -                   | 223,232                               | 206,652                               | (16,580)  | -8%                                   | 37,949  | 85%   |
| 4501 Total  | Library                        |             | 759,820            | -                  | -                   | 759,820                               | 600,833                               | (158,987)   | -26%                                  | -   | 100%  |
| 4505 Total  | Parks & Recreation             |             | 232,754            | 14,808             | 2,025               | 153,315                               | 161,705                               | 8,390   | 5%                                    | 77,414  | 67%   |
| 4603 Total  | Econ Development               |             | 42,000             | -                  | -                   | 30,730                                | 11,245                                | (19,485)  | -173%                                 | 11,270  | 73%   |
| 4701 Total  | Education                      |             | 33,360,457         | 2,445,181          | -                   | 25,051,967                            | 24,888,714                            | (163,254)   | -1%                                   | 8,308,490   | 75%   |
| 4801 Total  | Town Debt - Prin               |             | 1,852,000          | -                  | -                   | 1,852,000                             | 1,358,000                             | (494,000)   | -36%                                  | -   | 100%  |
| 4802 Total  | Town Debt Prin                 |             | 1,448,229          | 15,436             | 10,224              | 1,432,799                             | 1,507,229                             | 74,430  | 5%                                    | 5,207   | 100%  |
| 4803 Total  | BOE Debt Interest              |             | 1,297,499          | -                  | -                   | 1,297,498                             | 1,259,381                             | (38,117)  | -3%                                   | 1   | 100%  |
| 4804 Total  | Town Debt Interest             |             | 503,684            | -                  | -                   | 503,684                               | 541,637                               | 37,952  | 7%                                    | (0)   | 100%  |
| 4901 Total  | Capital Projects               |             | 755,280            | -                  | -                   | 755,280                               | 912,500                               | 157,220   | 17%                                   | -   | 100%  |
| 5100 Total  | Fringe Benefits                |             | 4,491,725          | 204,093            | -                   | 3,878,643                             | 3,679,062                             | (199,581)   | -5%                                   | 613,082   | 86%   |
| Grand Total | Town General Fund Expenditures |             | 55,116,268         | 3,333,420          | 435,297             | 44,023,186                            | 42,729,105                            | (1,294,081)   | -3%                                   | 10,556,785  | 81%   |



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

| DEPT              | ACCT                 | DESCRIPTION              | FY20 BUDGET<br>(C) | APR 2020<br>ACTUAL | ENCUMBRANCES<br>(D) | FY20<br>YTD APR 2020<br>ACTUAL<br>(A) | FY19<br>YTD APR 2019<br>ACTUAL<br>(B) | CURRENT YTD vs PRIOR YTD<br>\$(Over)/Under<br>Variance<br>(B)-(A) | %(Over)/Under<br>Variance<br>(B)-(A) | BUDGET vs<br>CURRENT YTD<br>Remaining<br>Balance<br>(C)-(D)-(A) | Actual &<br>Encumbrances<br>Spent as<br>% of Budget<br>(A+D)/(C) |
|-------------------|----------------------|--------------------------|--------------------|--------------------|---------------------|---------------------------------------|---------------------------------------|---|--------------------------------------|---|--|
| 4111              | 51310                | SALARIES-FULL TIME       | 126,697            | 17,308             | -                   | 93,077                                | 42,558                                | (50,518)  | -118.70%                             | 33,620  | 73%  |
| 4111              | 51311                | ELECTED OFFICIALS SALARY | 49,746             | 1,545              | -                   | 60,499                                | 70,774                                | 10,275  | 14.52%                               | (10,753)  | 122%   |
| 4111              | 51320                | SALARIES - PART TIME     | 15,496             | 979                | -                   | 12,449                                | 9,790                                 | (2,659)   | -27.17%                              | 3,047   | 80%  |
| 4111              | 52900                | TRAVEL EXPENSE           | -                  | -                  | -                   | 901                                   | -                                     | (901)   | -                                    | (901)   | -  |
| 4111              | 52901                | AUTOMOBILE ALLOWANCE     | -                  | 400                | -                   | 1,600                                 | -                                     | (1,600)   | -                                    | (1,600)   | -  |
| 4111              | 54300                | REPAIRS & MAINTENANCE    | 1,600              | -                  | -                   | 972                                   | 972                                   | -   | 0.00%                                | 628   | 61%  |
| 4111              | 56100                | GENERAL SUPPLIES         | 1,830              | 109                | -                   | 1,303                                 | 680                                   | (623)   | -91.57%                              | 527   | 71%  |
| 4111              | 58110                | MISC EXPENDITURES        | 1,000              | -                  | -                   | 695                                   | 332                                   | (363)   | -109.20%                             | 305   | 69%  |
| <b>4111 Total</b> | <b>Town Manager</b>  |                          | <b>196,369</b>     | <b>20,340</b>      | <b>-</b>            | <b>171,495</b>                        | <b>125,107</b>                        | <b>(46,388)</b>   | <b>-37%</b>                          | <b>24,874</b>   | <b>87%</b>   |
| 4119              | 51310                | SALARIES-FULL TIME       | 287,082            | 21,929             | -                   | 229,893                               | 245,124                               | 15,231  | 6%                                   | 57,189  | 80%  |
| 4119              | 51311                | ELECTED OFFICIALS SALARY | 1,000              | -                  | -                   | 750                                   | 500                                   | (250)   | -50%                                 | 250   | 75%  |
| 4119              | 52900                | TRAVEL EXPENSE           | -                  | -                  | -                   | 95                                    | -                                     | (95)  | -                                    | (95)  | -  |
| 4119              | 53300                | OTHER PROF/TECH SERVICES | 15,000             | -                  | -                   | 12,586                                | 1,045                                 | (11,551)  | -1105%                               | 2,404   | 84%  |
| 4119              | 54304                | IT/TECHNOLOGY MAINTENANC | 34,400             | 6,448              | -                   | 26,175                                | 19,264                                | (6,910)   | -36%                                 | 8,225   | 76%  |
| 4119              | 55301                | POSTAGE                  | 2,420              | 165                | -                   | 1,820                                 | 1,835                                 | 15  | 1%                                   | 600   | 75%  |
| 4119              | 56100                | GENERAL SUPPLIES         | 2,000              | 476                | -                   | 1,865                                 | 1,499                                 | (366)   | -24%                                 | 135   | 93%  |
| 4119              | 58100                | DUES & FEES              | 1,000              | -                  | -                   | 505                                   | 840                                   | 335   | 40%                                  | 495   | 51%  |
| <b>4119 Total</b> | <b>Finance</b>       |                          | <b>342,902</b>     | <b>29,019</b>      | <b>-</b>            | <b>273,700</b>                        | <b>270,108</b>                        | <b>(3,592)</b>  | <b>-1%</b>                           | <b>69,202</b>   | <b>80%</b>   |
| 4131              | 51310                | SALARIES-FULL TIME       | 151,214            | 12,092             | -                   | 127,699                               | 122,718                               | (4,970)   | -4%                                  | 23,525  | 84%  |
| 4131              | 52900                | TRAVEL EXPENSE           | -                  | -                  | -                   | 83                                    | -                                     | (83)  | -                                    | (83)  | -  |
| 4131              | 53220                | IN SERVICE               | 1,600              | -                  | -                   | -                                     | 110                                   | 110   | 100%                                 | 1,600   | 0%   |
| 4131              | 53400                | OTHER PROF SERVICES      | 10,000             | -                  | -                   | 10,000                                | 10,000                                | -   | 0%                                   | -   | 100%   |
| 4131              | 53500                | TECHNICAL SERVICES       | 9,400              | -                  | -                   | 8,586                                 | 9,352                                 | 756   | 8%                                   | 804   | 91%  |
| 4131              | 54304                | IT/TECHNOLOGY MAINTENANC | 10,917             | -                  | -                   | 10,363                                | 9,130                                 | (1,233)   | -14%                                 | 554   | 95%  |
| 4131              | 55301                | POSTAGE                  | 1,771              | 59                 | -                   | 1,478                                 | 1,894                                 | 416   | 22%                                  | 293   | 83%  |
| 4131              | 56100                | GENERAL SUPPLIES         | 1,429              | -                  | 288                 | 978                                   | 395                                   | (583)   | -148%                                | 163   | 89%  |
| 4131              | 56430                | PERIODICALS              | 1,505              | -                  | 300                 | 867                                   | 640                                   | (227)   | -35%                                 | 338   | 78%  |
| 4131              | 58100                | DUES & FEES              | 820                | 340                | -                   | 720                                   | 398                                   | (322)   | -81%                                 | 100   | 88%  |
| <b>4131 Total</b> | <b>Assessor</b>      |                          | <b>189,656</b>     | <b>12,491</b>      | <b>588</b>          | <b>160,775</b>                        | <b>154,838</b>                        | <b>(6,137)</b>  | <b>-4%</b>                           | <b>27,294</b>   | <b>86%</b>   |
| 4135              | 51310                | SALARIES-FULL TIME       | 118,035            | 8,821              | -                   | 91,607                                | 87,866                                | (3,721)   | -4%                                  | 26,428  | 78%  |
| 4135              | 51320                | SALARIES - PART TIME     | 13,091             | 633                | -                   | 10,572                                | 10,050                                | (522)   | -5%                                  | 2,519   | 81%  |
| 4135              | 52900                | TRAVEL EXPENSE           | 33                 | 14                 | -                   | 349                                   | -                                     | (349)   | -                                    | (316)   | 1058%  |
| 4135              | 53300                | OTHER PROF/TECH SERVICES | 2,475              | -                  | -                   | 2,475                                 | 2,400                                 | (75)  | -3%                                  | -   | 100%   |
| 4135              | 53400                | OTHER PROF SERVICES      | 2,500              | 403                | -                   | 403                                   | -                                     | (403)   | -                                    | 2,097   | 16%  |
| 4135              | 53500                | TECHNICAL SERVICES       | 5,050              | -                  | -                   | 5,050                                 | 4,900                                 | (150)   | -3%                                  | -   | 100%   |
| 4135              | 55301                | POSTAGE                  | 13,310             | 555                | 42                  | 6,471                                 | 5,034                                 | (1,437)   | -29%                                 | 6,797   | 49%  |
| 4135              | 56100                | GENERAL SUPPLIES         | 3,200              | -                  | -                   | 1,646                                 | 1,350                                 | (297)   | -22%                                 | 1,554   | 51%  |
| 4135              | 56290                | OTHER                    | 4,205              | -                  | -                   | 3,892                                 | 4,050                                 | 159   | 4%                                   | 313   | 93%  |
| 4135              | 58099                | DMV FEES                 | 250                | -                  | -                   | 250                                   | -                                     | -   | 0%                                   | -   | 100%   |
| 4135              | 58100                | DUES & FEES              | 1,000              | -                  | -                   | 1,000                                 | 693                                   | (307)   | -44%                                 | -   | 100%   |
| 4135              | 58900                | OTHER ITEMS              | 317                | -                  | -                   | 317                                   | 61                                    | (257)   | -424%                                | -   | 100%   |
| <b>4135 Total</b> | <b>Tax Collector</b> |                          | <b>163,466</b>     | <b>10,427</b>      | <b>42</b>           | <b>124,033</b>                        | <b>115,674</b>                        | <b>(7,358)</b>  | <b>-6%</b>                           | <b>39,391</b>   | <b>76%</b>   |

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

| DEPT | ACCT  | DESCRIPTION               | FY20 BUDGET | APR 2020 ACTUAL | ENCUMBRANCES | FY20 YTD APR 2020 ACTUAL | FY19 YTD APR 2019 ACTUAL | CURRENT YTD vs PRIOR YTD \$ (Over)/Under Variance | % (Over)/Under Variance | BUDGET vs CURRENT YTD Remaining Balance | Actual & Encumbrances Spent as % of Budget |
|------|-------|---------------------------|-------------|-----------------|--------------|--------------------------|--------------------------|---|-------------------------|---|--|
| 4143 | 51310 | SALARIES-FULL TIME        | 104,653     | 8,376           | -            | 88,290                   | 66,869                   | (21,421)  | -32%                    | 16,363                                  | 84%  |
| 4143 | 52900 | TRAVEL EXPENSE            | 56          | -               | -            | 56                       | -                        | (56)  | -                       | -                                       | 100%                                       |
| 4143 | 53200 | PROFESSIONAL SERVICES     | 74,956      | -               | -            | 74,940                   | 73,390                   | (1,550)   | -2%                     | 16                                      | 100%                                       |
| 4143 | 53225 | TRAINING                  | 444         | -               | -            | -                        | -                        | -   | -                       | 444                                     | 0%   |
| 4143 | 54100 | UTILITY SERVICES          | -           | -               | -            | -                        | -                        | -   | -                       | -                                       | 0%   |
| 4143 | 54300 | REPAIRS & MAINTENANCE     | 3,000       | -               | 133          | 2,619                    | 2,891                    | 272   | 9%                      | 248                                     | 92%  |
| 4143 | 54304 | IT/TECHNOLOGY MAINTENANCE | 56,656      | 11              | -            | 31,664                   | 22,562                   | (9,102)   | -40%                    | 24,992                                  | 56%  |
| 4143 | 55300 | COMMUNICATIONS            | 127,845     | 9,766           | 10,342       | 89,639                   | 98,701                   | 9,062   | 9%                      | 27,864                                  | 76%  |
| 4143 | 57400 | INFRASTRUCTURE            | 21,826      | 1,479           | -            | 15,103                   | 2,563                    | (12,541)  | -48%                    | 6,723                                   | 69%  |
| 4143 | Total | Technology                | 389,436     | 19,632          | 10,476       | 302,311                  | 266,975                  | (35,335)  | -13%                    | 76,650                                  | 80%  |
| 4147 | 51310 | SALARIES-FULL TIME        | 108,148     | 8,127           | -            | 87,459                   | 89,574                   | 2,115   | 2%                      | 20,689                                  | 81%  |
| 4147 | 51320 | SALARIES - PART TIME      | -           | -               | -            | -                        | 4,755                    | 4,755   | 100%                    | -                                       | -  |
| 4147 | 52900 | TRAVEL EXPENSE            | -           | -               | -            | -                        | -                        | (141)   | -                       | (141)                                   | -  |
| 4147 | 53300 | OTHER PROF/TECH SERVICES  | 24,000      | 1,815           | 3,669        | 19,126                   | 20,162                   | 1,036   | 5%                      | 1,205                                   | 95%  |
| 4147 | 56100 | GENERAL SUPPLIES          | 3,500       | 224             | -            | 2,639                    | 2,323                    | (316)   | -14%                    | 861                                     | 75%  |
| 4147 | 57350 | TECHNOLOGY SOFTWARE       | 800         | 301             | -            | 769                      | 398                      | (372)   | -94%                    | 31                                      | 96%  |
| 4147 | 58110 | MISC EXPENDITURES         | 300         | -               | -            | 102                      | 96                       | (6)   | -6%                     | 198                                     | 34%  |
| 4147 | 58111 | ELECTION COSTS            | 8,000       | -               | 2,611        | 3,180                    | 5,135                    | 1,955   | 38%                     | 2,210                                   | 72%  |
| 4147 | 58800 | PROGRAM COST              | 600         | -               | -            | (251)                    | 63                       | 313   | 501%                    | 851                                     | -42%                                       |
| 4147 | 58900 | OTHER ITEMS               | 2,700       | -               | -            | 1,565                    | 1,195                    | (370)   | -31%                    | 1,135                                   | 58%  |
| 4147 | Total | Town Clerk                | 148,048     | 10,466          | 6,279        | 114,731                  | 123,700                  | 8,970   | 7%                      | 27,038                                  | 77%  |
| 4153 | 51310 | SALARIES-FULL TIME        | 133,438     | 4,200           | -            | 65,979                   | 55,470                   | (10,509)  | -19%                    | 67,459                                  | 49%  |
| 4153 | 52900 | TRAVEL EXPENSE            | -           | -               | -            | -                        | -                        | (239)   | -                       | (239)                                   | -  |
| 4153 | 53010 | LEGAL SERVICES            | -           | -               | -            | -                        | 38,215                   | 38,215  | 100%                    | -                                       | -  |
| 4153 | 53225 | TRAINING                  | 2,400       | -               | -            | 500                      | 820                      | 320   | 39%                     | 1,900                                   | 21%  |
| 4153 | 53400 | OTHER PROF SERVICES       | 35,000      | 9,166           | -            | 51,608                   | 37,318                   | (14,290)  | -38%                    | (16,608)                                | 147%                                       |
| 4153 | 55301 | POSTAGE                   | 2,200       | 2               | -            | 205                      | 418                      | 213   | 51%                     | 1,995                                   | 9%   |
| 4153 | 56100 | GENERAL SUPPLIES          | 800         | -               | -            | 386                      | 285                      | (101)   | -36%                    | 414                                     | 48%  |
| 4153 | 58900 | OTHER ITEMS               | 2,000       | -               | 50           | 50                       | -                        | (50)  | -                       | 1,900                                   | 5%   |
| 4153 | Total | Planning & Zoning Comm    | 175,838     | 13,368          | 50           | 118,968                  | 132,526                  | 13,559  | 10%                     | 56,820                                  | 68%  |
| 4155 | 53225 | TRAINING                  | -           | -               | -            | -                        | 110                      | 110   | 100%                    | -                                       | -  |
| 4155 | 53300 | OTHER PROF/TECH SERVICES  | 500         | -               | -            | -                        | -                        | -   | -                       | 500                                     | 0%   |
| 4155 | 54300 | REPAIRS & MAINTENANCE     | 350         | -               | -            | -                        | -                        | -   | -                       | 350                                     | 0%   |
| 4155 | 55301 | POSTAGE                   | 1,650       | 3               | -            | 207                      | 658                      | 450   | 69%                     | 1,443                                   | 13%  |
| 4155 | 56100 | GENERAL SUPPLIES          | 300         | -               | 60           | 291                      | 291                      | 291   | 100%                    | 240                                     | 20%  |
| 4155 | Total | Zoning Board Of Appeals   | 2,800       | 3               | 60           | 207                      | 1,058                    | 851   | 80%                     | 2,532                                   | 10%  |
| 4161 | 53300 | OTHER PROF/TECH SERVICES  | 4,524       | -               | -            | 4,524                    | 4,524                    | -   | 0%                      | -                                       | 100%                                       |
| 4161 | Total | Probate Court             | 4,524       | -               | -            | 4,524                    | 4,524                    | -   | 0%                      | -                                       | 100%                                       |
| 4163 | 51310 | SALARIES-FULL TIME        | 69,039      | 5,180           | -            | 47,804                   | 43,230                   | (4,573)   | -11%                    | 21,295                                  | 69%  |
| 4163 | 52900 | TRAVEL EXPENSE            | -           | -               | -            | 32                       | -                        | (32)  | -                       | (32)                                    | -  |
| 4163 | 53225 | TRAINING                  | 900         | (195)           | 195          | 615                      | 365                      | (250)   | -68%                    | 90                                      | 90%  |
| 4163 | 53300 | OTHER PROF/TECH SERVICES  | 500         | -               | -            | 375                      | 375                      | 375   | 100%                    | 500                                     | 0%   |
| 4163 | 55301 | POSTAGE                   | 440         | 3               | -            | 280                      | 299                      | 19  | 6%                      | 160                                     | 64%  |
| 4163 | 56100 | GENERAL SUPPLIES          | 300         | -               | 78           | 297                      | 297                      | 297   | 100%                    | 222                                     | 26%  |
| 4163 | 58900 | OTHER ITEMS               | 400         | -               | -            | -                        | -                        | -   | -                       | 400                                     | 0%   |
| 4163 | Total | Inlands/Wetlands Comm     | 71,639      | 4,988           | 273          | 48,731                   | 44,567                   | (4,165)   | -9%                     | 22,634                                  | 68%  |

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

| DEPT | ACCT  | DESCRIPTION              | FY20 BUDGET | APR 2020 ACTUAL | ENCUMBRANCES | FY20 YTD APR 2020 ACTUAL | FY19 YTD APR 2019 ACTUAL | CURRENT YTD vs PRIOR YTD \$ (Over)/Under Variance | %(Over)/Under Variance | BUDGET vs CURRENT YTD Remaining Balance | Actual & Encumbrances Spent as % of Budget |
|------|-------|--------------------------|-------------|-----------------|--------------|--------------------------|--------------------------|---|------------------------|---|--|
| 4165 | 51310 | SALARIES-FULL TIME       | 18,367      | 1,575           | -            | 10,565                   | 4,434                    | (6,131)   | -138%                  | 7,802                                   | 58%  |
| 4165 | 51320 | SALARIES - PART TIME     | 24,840      | 408             | -            | 13,477                   | 16,012                   | 2,535   | 16%                    | 11,163                                  | 55%  |
| 4165 | 56100 | GENERAL SUPPLIES         | -           | -               | -            | -                        | 250                      | 250   | 100%                   | -                                       | -  |
| 4165 | Total | Harbor Comm              | 43,007      | 1,983           | -            | 24,042                   | 20,896                   | (3,346)   | -18%                   | 18,966                                  | 56%  |
| 4167 | 56900 | OTHER SUPPLIES           | 16,732      | -               | 3,728        | 4,121                    | 1,448                    | (2,672)   | -185%                  | 8,883                                   | 47%  |
| 4167 | Total | Shellfish Comm           | 16,732      | -               | 3,728        | 4,121                    | 1,448                    | (2,672)   | -185%                  | 8,883                                   | 47%  |
| 4191 | 51310 | SALARIES-FULL TIME       | 31,559      | -               | -            | 7,601                    | 22,304                   | 14,703  | 66%                    | 23,958                                  | 24%  |
| 4191 | 52900 | TRAVEL EXPENSE           | -           | -               | -            | 29                       | -                        | (29)  | -                      | (29)                                    | -  |
| 4191 | 53200 | PROFESSIONAL SERVICES    | 10,000      | -               | -            | 2,644                    | 3,910                    | 1,266   | 32%                    | 7,358                                   | 26%  |
| 4191 | 54901 | SURFACE WATER TESTING    | 5,000       | -               | -            | -                        | -                        | -   | -                      | 5,000                                   | 0%   |
| 4191 | 54902 | WELL MONITORING          | 2,000       | -               | -            | -                        | -                        | -   | -                      | -                                       | -  |
| 4191 | 54910 | STATE WATER TESTING      | 15,600      | -               | -            | 2,159                    | 1,778                    | (382)   | -21%                   | (159)                                   | 108%                                       |
| 4191 | 56100 | GENERAL SUPPLIES         | 1,200       | -               | -            | 9,728                    | 14,931                   | 5,203   | 35%                    | 5,872                                   | 62%  |
| 4191 | 58100 | DUES & FEES              | 1,000       | -               | -            | 450                      | 745                      | 295   | 40%                    | 750                                     | 37%  |
| 4191 | 58110 | MISC EXPENDITURES        | -           | -               | -            | -                        | 575                      | 575   | 100%                   | 1,000                                   | 0%   |
| 4191 | 58800 | PROGRAM COST             | -           | -               | -            | -                        | 600                      | 600   | 100%                   | -                                       | -  |
| 4191 | 58900 | OTHER ITEMS              | 7,000       | -               | -            | 7,000                    | 48                       | 48  | 100%                   | -                                       | -  |
| 4191 | Total | Water Pollution Control  | 73,359      | -               | -            | 29,610                   | 44,891                   | (15,280)  | 34%                    | 43,749                                  | 40%  |
| 4193 | 51310 | SALARIES-FULL TIME       | 135,506     | 11,496          | -            | 117,705                  | 102,173                  | (15,531)  | -15%                   | 17,801                                  | 87%  |
| 4193 | 51320 | SALARIES - PART TIME     | 22,856      | 2,559           | -            | 19,731                   | 19,171                   | (560)   | -3%                    | 3,125                                   | 86%  |
| 4193 | 51330 | OVERTIME                 | 7,300       | 80              | -            | (3,269)                  | 1,758                    | 5,047   | 287%                   | 10,589                                  | -45%                                       |
| 4193 | 54300 | REPAIRS & MAINTENANCE    | -           | -               | -            | -                        | -                        | -   | -                      | -                                       | -  |
| 4193 | Total | WASM Maintenance         | 165,662     | 14,135          | -            | 134,147                  | 123,103                  | (11,045)  | -9%                    | 31,515                                  | 81%  |
| 4195 | 51310 | SALARIES-FULL TIME       | 16,914      | -               | -            | 14,095                   | 14,095                   | -   | 0%                     | -                                       | 83%  |
| 4195 | 51320 | SALARIES - PART TIME     | 10,000      | 1,410           | -            | 5,570                    | 9,430                    | 3,860   | 41%                    | 4,430                                   | 56%  |
| 4195 | 54300 | REPAIRS & MAINTENANCE    | 3,950       | -               | -            | 2,232                    | 3,175                    | 943   | 30%                    | 1,718                                   | 57%  |
| 4195 | 56100 | GENERAL SUPPLIES         | 1,500       | 117             | -            | 310                      | 444                      | 134   | 30%                    | 490                                     | 39%  |
| 4195 | 58100 | DUES & FEES              | 2,000       | -               | -            | 815                      | 130                      | 703   | 100%                   | 1,500                                   | 0%   |
| 4195 | 58110 | MISC EXPENDITURES        | 990         | 275             | -            | 1,096                    | 939                      | (855)   | -527%                  | 1,185                                   | 41%  |
| 4195 | Total | Elections & Meetings     | 36,164      | 1,801           | -            | 24,119                   | 28,916                   | (4,798)   | -17%                   | 12,036                                  | 67%  |
| 4197 | 58084 | MIDDLESEX PARAMEDIC      | 13,260      | -               | 3,315        | 9,945                    | 9,945                    | -   | 0%                     | -                                       | 100%                                       |
| 4197 | 58086 | CONTINGENCY              | 117,558     | -               | -            | -                        | -                        | -   | -                      | 117,558                                 | 0%   |
| 4197 | 58087 | CONSERVATION COMMISSION  | 1,800       | (65)            | -            | 335                      | 1,000                    | 665   | 67%                    | 1,465                                   | 19%  |
| 4197 | 58088 | HAZARDOUS WASTE SITE     | 25,000      | -               | 8,982        | 16,018                   | 18,549                   | 2,531   | 14%                    | -                                       | 100%                                       |
| 4197 | 58092 | REGIONAL MENTAL HEALTH   | -           | -               | -            | -                        | 776                      | 776   | 100%                   | -                                       | -  |
| 4197 | 58095 | SENIOR ACTIVITIES        | -           | -               | -            | (397)                    | 3,711                    | 4,108   | 111%                   | 397                                     | 100%                                       |
| 4197 | 58096 | CONFERENCE OF MUNICIPAL  | 8,741       | -               | -            | 8,741                    | 8,741                    | -   | 0%                     | -                                       | 100%                                       |
| 4197 | 58097 | ESTUARY TRANSIT          | 43,570      | -               | -            | 43,570                   | 42,715                   | (855)   | -2%                    | -                                       | 100%                                       |
| 4197 | 58098 | ESTUARY COUNCIL-SENIORS  | 51,000      | -               | -            | 51,000                   | 51,000                   | -   | 0%                     | -                                       | 100%                                       |
| 4197 | 58101 | CRERPA                   | 13,591      | -               | -            | 14,269                   | 13,591                   | (678)   | -5%                    | (678)                                   | 105%                                       |
| 4197 | 58102 | COST                     | 925         | -               | -            | 925                      | 925                      | -   | 0%                     | -                                       | 100%                                       |
| 4197 | 58200 | JUDGEMENTS               | 2,500       | 364             | 392          | 2,108                    | 2,027                    | (81)  | -4%                    | -                                       | 100%                                       |
| 4197 | 58801 | SAFETY COMMITTEE         | 150         | -               | -            | -                        | -                        | -   | -                      | 150                                     | 0%   |
| 4197 | 58802 | TREE COMMITTEE           | 400         | -               | -            | -                        | 77                       | 77  | 100%                   | 400                                     | 0%   |
| 4197 | 58807 | TREE WARDEN              | 2,500       | -               | -            | 2,500                    | 2,563                    | 53  | 2%                     | -                                       | 100%                                       |
| 4197 | 58808 | HAZARDOUS WASTE SITE     | -           | -               | -            | -                        | 7,000                    | 7,000   | 100%                   | -                                       | -  |
| 4197 | 58902 | REGIONAL MENTAL HEALTH   | -           | -               | -            | -                        | 500                      | 500   | 100%                   | -                                       | -  |
| 4197 | Total | General Government Admin | 280,995     | 299             | 12,689       | 149,014                  | 163,110                  | 14,096  | 9%                     | 119,292                                 | 58%  |

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

| DEPT       | ACCT  | DESCRIPTION               | FY20 BUDGET | APR 2020<br>ACTUAL | ENCUMBRANCES | FY20<br>YTD APR 2020<br>ACTUAL | FY19<br>YTD APR 2019<br>ACTUAL | CURRENT YTD vs PRIOR YTD<br>\$(Over)/Under<br>Variance | %(Over)/Under<br>Variance | BUDGET vs<br>CURRENT YTD<br>Remaining<br>Balance | Actual &<br>Encumbrances<br>Spent as<br>% of Budget |
|------------|-------|---------------------------|-------------|--------------------|--------------|--------------------------------|--------------------------------|--|---------------------------|--|---|
| 4199       | 51320 | SALARIES - PART TIME      | 14,000      | 1,247              | -            | 6,627                          | 10,645                         | 4,018  | 38%                       | 7,373  | 47%   |
| 4199       | 51800 | POLICE CONTRACTUAL        | -           | (123)              | -            | (562)                          | (3,778)                        | (3,216)  | 85%                       | 562  | 340%  |
| 4199       | 52600 | UNEMPLOYMENT COMPENSATIO  | 5,000       | 765                | -            | 17,005                         | 114                            | (16,891)   | -14817%                   | (12,005)   | 0%  |
| 4199       | 52900 | TRAVEL EXPENSE            | 1,000       | -                  | -            | -                              | 5,522                          | 5,522  | 100%                      | 1,000  | 49%   |
| 4199       | 53010 | LEGAL SERVICES            | 90,000      | -                  | -            | 43,780                         | 42,333                         | (1,447)  | -3%                       | 46,220   | 100%  |
| 4199       | 53020 | TOWN COUNSEL              | 57,000      | 4,750              | 4,750        | 52,250                         | 47,500                         | (4,750)  | -10%                      | -  | -   |
| 4199       | 53070 | SALE OF 27 KILLINGWORTH   | -           | -                  | -            | -                              | -                              | -  | -                         | -  | -   |
| 4199       | 53200 | PROFESSIONAL SERVICES     | -           | -                  | -            | (110)                          | -                              | 110  | 11%                       | 110  | 106%  |
| 4199       | 53310 | AUDIT/ACCOUNTING SERVICES | 50,000      | -                  | -            | 52,835                         | 59,262                         | 6,427  | 11%                       | (2,835)  | 30%   |
| 4199       | 53401 | UNION NEGOTIATOR          | 50,000      | 574                | -            | 15,182                         | 34,290                         | 19,108   | 56%                       | 34,819   | 101%  |
| 4199       | 54903 | LAND RECORDS INDEX AUDIT  | 1,500       | 92                 | -            | 923                            | 1,034                          | 111  | -11%                      | 577  | 46%   |
| 4199       | 55200 | INSUR OTHER THAN EE BENE  | 380,310     | -                  | -            | 384,044                        | 345,736                        | (38,308)   | -5%                       | (3,734)  | 70%   |
| 4199       | 55400 | ADVERTISING               | 25,000      | 1,053              | -            | 11,480                         | 10,961                         | (518)  | -1%                       | 13,520   | 95%   |
| 4199       | 55506 | ANNUAL TOWN REPORT        | 8,000       | -                  | -            | 5,610                          | 5,575                          | (35)   | 1%                        | 2,390  | 95%   |
| 4199       | 56220 | ELECTRICITY               | 231,000     | 14,259             | 70,179       | 149,515                        | 151,161                        | 1,646  | 13%                       | 11,306   | 52%   |
| 4199       | 56221 | HEAT/WATER                | 140,000     | 7,582              | 48,142       | 84,220                         | 96,349                         | 12,129   | -65%                      | 7,590  | 5%  |
| 4199       | 57400 | INFRA                     | 15,750      | -                  | -            | 8,160                          | 5,268                          | (2,892)  | 95%                       | 17,146   | -212%   |
| 4199       | 58105 | BANK FEES                 | 18,000      | 854                | -            | 854                            | 17,733                         | 16,879   | 86%                       | 277  | 8%  |
| 4199       | 58110 | MISC EXPENDITURES         | 9,000       | -                  | -            | 2,446                          | 907                            | (1,539)  | -170%                     | 4,554  | 35%   |
| 4199       | 58803 | BOARD OF ASSESSMENT APPE  | 300         | 7                  | -            | 493                            | -                              | (493)  | 51%                       | 7  | 99%   |
| 4199       | 58804 | SPECIAL EVENTS            | 7,000       | 16                 | -            | 14,975                         | -                              | (14,975)   | -                         | (14,975)   | 100%  |
| 4199       | 58912 | HOLIDAY ACTIVITIES        | 500         | -                  | -            | 38,614                         | -                              | (38,614)   | -                         | (248,750)  | -   |
| 4199       | 58964 | PERSON COSTS              | -           | 2,042              | -            | 2,042                          | -                              | -  | -                         | -  | -   |
| 4199       | 58966 | COVID-19 COSTS            | 38,614      | 38,614             | -            | 38,614                         | -                              | -  | -                         | -  | -   |
| 4199       | 59900 | FUND TRANSFERS OUT        | -           | -                  | -            | 248,750                        | -                              | (248,750)  | -                         | (248,750)  | -   |
| 4199 Total |       | Other General Gov't       | 1,141,974   | 71,733             | 123,071      | 1,118,027                      | 834,141                        | (283,885)  | -34%                      | (99,123)   | 109%  |
| 4201       | 51310 | SALARIES-FULL TIME        | 2,211,167   | 166,945            | -            | 1,812,712                      | 1,689,457                      | (123,255)  | -7%                       | 398,455  | 82%   |
| 4201       | 51320 | SALARIES - PART TIME      | 20,624      | 482                | -            | 17,687                         | 19,301                         | 1,614  | 8%                        | 2,937  | 86%   |
| 4201       | 51330 | OVERTIME                  | 240,000     | 2,817              | -            | 161,736                        | 181,748                        | 20,012   | 11%                       | 78,264   | 67%   |
| 4201       | 51333 | LONGEVITY                 | 24,084      | -                  | -            | 23,046                         | 20,149                         | (2,897)  | -14%                      | 1,038  | 96%   |
| 4201       | 51335 | HOLIDAY PAY               | 119,080     | 1,551              | -            | 61,083                         | 58,785                         | (2,298)  | -4%                       | 57,997   | 51%   |
| 4201       | 51340 | OTHER EMPLOYEE BENEFITS   | 14,280      | -                  | -            | 12,047                         | 12,340                         | 293  | 2%                        | 2,233  | 84%   |
| 4201       | 52910 | CLOTHING ALLOWANCE        | 30,050      | 12                 | 184          | 14,201                         | 20,804                         | 6,604  | 32%                       | 15,665   | 48%   |
| 4201       | 53225 | TRAINING                  | 20,750      | (2,350)            | -            | 15,142                         | 18,005                         | 2,862  | 16%                       | 5,608  | 73%   |
| 4201       | 53302 | RECRUITMENT COSTS         | 33,578      | 4,085              | 425          | 27,533                         | 7,499                          | (20,034)   | -267%                     | 5,620  | 83%   |
| 4201       | 54301 | SERVICE CONTRACTS         | 33,580      | -                  | 150          | 25,410                         | 27,641                         | 2,231  | 8%                        | 8,020  | 76%   |
| 4201       | 54311 | VEHICLE MAINTENANCE       | 25,000      | 13                 | 59           | 16,028                         | 17,361                         | 1,333  | 8%                        | 8,913  | 64%   |
| 4201       | 54317 | RADIOS/RADAR/SIREN REPAI  | 3,500       | -                  | -            | 1,431                          | 679                            | (752)  | -111%                     | 2,069  | 41%   |
| 4201       | 56100 | GENERAL SUPPLIES          | 13,250      | 655                | 603          | 10,844                         | 10,391                         | (254)  | -2%                       | 2,003  | 85%   |
| 4201       | 56210 | DIESEL - GASOLINE FUEL    | 4,000       | 25                 | -            | 1,348                          | 1,060                          | (288)  | -27%                      | 2,652  | 34%   |
| 4201       | 56900 | OTHER SUPPLIES            | 10,850      | 1,949              | 636          | 5,579                          | 4,599                          | (980)  | -21%                      | 4,634  | 57%   |
| 4201       | 56903 | UNIFORMS                  | 6,000       | -                  | 1,544        | 572                            | 6,000                          | 5,428  | 90%                       | 3,884  | 35%   |
| 4201       | 57390 | OTHER EQUIPMENT           | 4,000       | -                  | -            | 3,996                          | 4,000                          | 5  | 0%                        | 5  | 100%  |
| 4201       | 58115 | COMMISSION EXPENSES       | 500         | -                  | -            | 232                            | 356                            | 124  | 35%                       | 268  | 46%   |
| 4201       | 58120 | CANINE PROGRAM            | 2,500       | -                  | -            | 1,013                          | 2,296                          | 1,283  | 56%                       | 1,487  | 41%   |
| 4201       | 58900 | OTHER ITEMS               | 21,500      | 6,197              | -            | 15,226                         | 14,531                         | (695)  | -5%                       | 6,274  | 71%   |
| 4201       | 58913 | PRISONER COSTS            | 1,200       | -                  | 8            | 787                            | 903                            | 117  | 13%                       | 405  | 66%   |
| 4201       | 58914 | MARINE SUPPORT            | 5,000       | -                  | 57           | 2,025                          | 7,126                          | 5,101  | 72%                       | 2,918  | 42%   |
| 4201 Total |       | Police Dept               | 2,844,493   | 182,381            | 3,666        | 2,229,476                      | 2,125,031                      | (104,445)  | -5%                       | 611,351  | 79%   |

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

| DEPT              | ACCT                      | DESCRIPTION               | FY20 BUDGET    | APR 2020<br>ACTUAL | ENCUMBRANCES | FY20<br>YTD APR 2020<br>ACTUAL | FY19<br>YTD APR 2019<br>ACTUAL | CURRENT YTD vs PRIOR YTD<br>\$(Over)/Under<br>Variance | %(Over)/Under<br>Variance | BUDGET YTD<br>CURRENT<br>Remaining<br>Balance | Actual &<br>Encumbrances<br>Spent as<br>% of Budget |
|-------------------|---------------------------|---------------------------|----------------|--------------------|--------------|--------------------------------|--------------------------------|--|---------------------------|---|---|
| 4203              | 51310                     | SALARIES-FULL TIME        | 33,000         | 2,583              | -            | 23,250                         | 22,568                         | (683)  | -3%                       | 9,750   | 70%   |
| 4203              | 54100                     | UTILITY SERVICES          | 30,500         | 1,378              | -            | 23,325                         | 23,489                         | 164  | 1%                        | 7,175   | 76%   |
| 4203              | 54300                     | REPAIRS & MAINTENANCE     | 162,500        | 2,530              | -            | 122,546                        | 112,315                        | (10,231)   | -9%                       | 39,954  | 75%   |
| 4203              | 56100                     | GENERAL SUPPLIES          | 4,000          | -                  | -            | 2,717                          | 2,541                          | (175)  | -7%                       | 1,283   | 86%   |
| 4203              | 56290                     | OTHER                     | 105,000        | 495                | -            | 86,505                         | 89,635                         | 3,130  | 3%                        | 18,495  | 82%   |
| <b>4203 Total</b> | <b>Fire Dept</b>          |                           | <b>335,000</b> | <b>6,986</b>       | -            | <b>258,343</b>                 | <b>250,548</b>                 | <b>(7,795)</b>   | <b>-3%</b>                | <b>76,657</b>                                 | <b>77%</b>  |
| 4213              | 51310                     | SALARIES-FULL TIME        | 114,868        | 9,335              | -            | 98,818                         | 99,869                         | 1,251  | 1%                        | 16,250  | 86%   |
| 4213              | 52900                     | TRAVEL EXPENSE            | -              | -                  | -            | 28                             | -                              | (28)   | -                         | (28)  | -   |
| 4213              | 53300                     | OTHER PROF/TECH SERVICES  | 500            | -                  | -            | 120                            | 133                            | 13   | 10%                       | 380   | 24%   |
| 4213              | 53303                     | INSPECTION COVERAGE       | 2,000          | -                  | -            | -                              | 380                            | 380  | 100%                      | 2,000   | 0%  |
| 4213              | 54450                     | SOFTWARE MAINT/TECH SUPPR | 2,100          | -                  | -            | 2,310                          | 2,000                          | (310)  | -16%                      | (210)   | 110%  |
| 4213              | 56100                     | GENERAL SUPPLIES          | 500            | -                  | -            | 433                            | 63                             | (370)  | -590%                     | 67  | 87%   |
| 4213              | 56290                     | OTHER                     | 600            | -                  | -            | -                              | 100                            | 100  | 100%                      | 600   | 0%  |
| 4213              | 57390                     | OTHER EQUIPMENT           | 150            | -                  | -            | -                              | 13                             | 13   | 100%                      | 150   | 0%  |
| 4213              | 58100                     | DUES & FEES               | 350            | -                  | -            | 45                             | 20                             | (25)   | -125%                     | 305   | 13%   |
| <b>4213 Total</b> | <b>Building Dept</b>      |                           | <b>121,068</b> | <b>9,335</b>       | -            | <b>101,554</b>                 | <b>102,578</b>                 | <b>1,024</b>   | <b>1%</b>                 | <b>19,514</b>                                 | <b>84%</b>  |
| 4215              | 51310                     | SALARIES-FULL TIME        | 47,403         | 3,794              | -            | 40,345                         | 24,925                         | (15,420)   | -62%                      | 7,058   | 85%   |
| 4215              | 51320                     | SALARIES - PART TIME      | 4,469          | 228                | -            | 2,855                          | 4,889                          | 2,034  | 42%                       | 1,614   | 64%   |
| 4215              | 51330                     | OVERTIME                  | 1,250          | -                  | -            | 89                             | 128                            | 39   | 31%                       | 1,161   | 7%  |
| 4215              | 53200                     | PROFESSIONAL SERVICES     | 1,000          | -                  | -            | (1,046)                        | 94                             | 1,140  | 1219%                     | 2,046   | -105%   |
| 4215              | 53225                     | TRAINING                  | 2,000          | 50                 | -            | 300                            | 175                            | (125)  | -71%                      | 1,700   | 15%   |
| 4215              | 55301                     | POSTAGE                   | 110            | -                  | -            | 110                            | 100                            | (10)   | -10%                      | -   | 100%  |
| 4215              | 56100                     | GENERAL SUPPLIES          | 700            | -                  | -            | 157                            | 259                            | 103  | 40%                       | 543   | 22%   |
| 4215              | 56903                     | UNIFORMS                  | 950            | -                  | -            | 431                            | 982                            | 551  | 56%                       | 519   | 45%   |
| 4215              | 58900                     | OTHER ITEMS               | 2,000          | -                  | -            | 63                             | 455                            | 391  | 86%                       | 1,937   | 3%  |
| <b>4215 Total</b> | <b>Animal Control</b>     |                           | <b>59,882</b>  | <b>4,071</b>       | -            | <b>43,304</b>                  | <b>32,006</b>                  | <b>(11,298)</b>  | <b>-35%</b>               | <b>16,578</b>                                 | <b>72%</b>  |
| 4219              | 51310                     | SALARIES-FULL TIME        | 55,000         | 3,849              | -            | 45,459                         | 52,851                         | 7,392  | 14%                       | 7,168   | 87%   |
| 4219              | 53225                     | TRAINING                  | 1,500          | -                  | -            | -                              | -                              | -  | -                         | 1,500   | 0%  |
| 4219              | 56100                     | GENERAL SUPPLIES          | 500            | -                  | -            | 101                            | -                              | (101)  | -                         | 399   | 20%   |
| 4219              | 57390                     | OTHER EQUIPMENT           | 1,200          | -                  | -            | -                              | -                              | -  | -                         | 1,200   | 0%  |
| 4219              | 58100                     | DUES & FEES               | 500            | -                  | -            | 275                            | 875                            | 600  | 69%                       | 225   | 55%   |
| <b>4219 Total</b> | <b>Fire Marshal</b>       |                           | <b>58,700</b>  | <b>3,849</b>       | -            | <b>45,835</b>                  | <b>53,726</b>                  | <b>7,890</b>   | <b>15%</b>                | <b>10,492</b>                                 | <b>82%</b>  |
| 4221              | 51310                     | SALARIES-FULL TIME        | 315,107        | 25,406             | -            | 284,006                        | 258,595                        | (25,411)   | -10%                      | 31,101  | 90%   |
| 4221              | 51320                     | SALARIES - PART TIME      | 40,610         | 5,605              | -            | 35,964                         | 25,057                         | (10,907)   | -44%                      | 4,646   | 89%   |
| 4221              | 51330                     | OVERTIME                  | 70,000         | 13,254             | -            | 100,592                        | 92,873                         | (7,719)  | -8%                       | (30,592)                                      | 144%  |
| 4221              | 51335                     | HOLIDAY PAY               | 24,606         | 420                | -            | 7,508                          | 7,641                          | 133  | 2%                        | 17,098  | 31%   |
| 4221              | 52910                     | CLOTHING ALLOWANCE        | 4,950          | -                  | -            | 876                            | 2,570                          | 1,694  | 66%                       | 4,074   | 18%   |
| 4221              | 53225                     | TRAINING                  | 4,000          | 240                | -            | 2,414                          | 1,925                          | (489)  | -25%                      | 1,586   | 60%   |
| 4221              | 54300                     | REPAIRS & MAINTENANCE     | -              | -                  | -            | -                              | 105,535                        | 105,535  | 100%                      | -   | -   |
| 4221              | 54301                     | SERVICE CONTRACTS         | 140,031        | 2,559              | -            | 125,313                        | -                              | (125,313)  | -                         | 14,718  | 89%   |
| 4221              | 54317                     | RADIOS/RADARS/SIREN REPAI | 1,250          | -                  | 155          | 914                            | -                              | (914)  | -                         | 181   | 86%   |
| 4221              | 56100                     | GENERAL SUPPLIES          | 600            | -                  | 118          | 180                            | 156                            | (24)   | -15%                      | 302   | 50%   |
| 4221              | 57390                     | OTHER EQUIPMENT           | 1,000          | -                  | -            | -                              | 628                            | 628  | 100%                      | 1,000   | 0%  |
| <b>4221 Total</b> | <b>Communications</b>     |                           | <b>602,164</b> | <b>47,484</b>      | -            | <b>557,767</b>                 | <b>494,980</b>                 | <b>(62,787)</b>  | <b>-13%</b>               | <b>44,114</b>                                 | <b>93%</b>  |
| 4223              | 51310                     | SALARIES-FULL TIME        | 7,500          | 417                | -            | 4,167                          | 4,167                          | (0)  | 0%                        | 3,333   | 56%   |
| 4223              | 53225                     | TRAINING                  | -              | -                  | -            | -                              | -                              | -  | -                         | -   | -   |
| 4223              | 56100                     | GENERAL SUPPLIES          | 8,000          | -                  | -            | -                              | -                              | -  | -                         | 8,000   | 0%  |
| <b>4223 Total</b> | <b>Civil Preparedness</b> |                           | <b>15,500</b>  | <b>417</b>         | -            | <b>4,167</b>                   | <b>4,167</b>                   | <b>(0)</b>   | <b>0%</b>                 | <b>11,333</b>                                 | <b>27%</b>  |

**Town of Clinton**  
**Fund 01 - General Fund Expenditures**  
**By Department**  
**April 30, 2020**

| DEPT       | ACCT  | DESCRIPTION              | FY20 BUDGET | APR 2020 ACTUAL | ENCUMBRANCES | FY20 YTD APR 2020 ACTUAL | FY19 YTD APR 2019 ACTUAL | CURRENT YTD vs PRIOR YTD \$ (Over)/Under Variance | %(Over)/Under Variance | BUDGET vs CURRENT YTD Remaining Balance | Actual & Encumbrances Spent as % of Budget |
|------------|-------|--------------------------|-------------|-----------------|--------------|--------------------------|--------------------------|---|------------------------|---|--|
| 4301       | 51310 | SALARIES-FULL TIME       | 952,544     | 72,200          | -            | 780,470                  | 786,821                  | 6,151   | 1%                     | 172,074                                 | 82%  |
| 4301       | 51320 | SALARIES - PART TIME     | 7,200       | 531             | -            | 5,295                    | 5,222                    | (74)  | -1%                    | 1,905                                   | 74%  |
| 4301       | 51330 | OVERTIME                 | 22,500      | 1,350           | -            | 6,471                    | 9,785                    | 3,314   | 34%                    | 16,029                                  | 29%  |
| 4301       | 51332 | OVERTIME FIELDS          | 10,000      | -               | -            | 5,064                    | 5,680                    | 616   | 11%                    | 4,936                                   | 51%  |
| 4301       | 51334 | OVERTIME SNOW/ICE        | 48,000      | -               | -            | 15,332                   | 37,691                   | 22,359  | 59%                    | 32,668                                  | 32%  |
| 4301       | 52900 | TRAVEL EXPENSE           | -           | -               | -            | 212                      | -                        | (212)   | -8%                    | (212)                                   | 106%                                       |
| 4301       | 52910 | CLOTHING ALLOWANCE       | 7,500       | -               | -            | 7,957                    | 7,350                    | (607)   | -100%                  | (457)                                   | 80%  |
| 4301       | 53300 | OTHER PROF/TECH SERVICES | -           | -               | -            | -                        | 40,250                   | 40,250  | 14%                    | 8,993                                   | 94%  |
| 4301       | 54103 | SNOWPLOWING/SANDING      | 45,000      | -               | -            | 36,007                   | 41,533                   | 5,826   | -40%                   | 15,293                                  | 101%                                       |
| 4301       | 54300 | REPAIRS & MAINTENANCE    | 245,025     | 18,008          | 42,177       | 187,555                  | 133,596                  | (53,958)  | 4%                     | (102)                                   | 86%  |
| 4301       | 54305 | TOWN HALL BLDG MAINT     | 15,500      | 2,052           | 818          | 14,784                   | 15,473                   | 689   | 0%                     | 14,041                                  | 90%  |
| 4301       | 54306 | TOWN BLDG & FACILITIES   | 172,868     | 11,712          | 32,870       | 115,970                  | 111,599                  | (4,371)   | -13%                   | 10,669                                  | 63%  |
| 4301       | 54318 | EQUIPMENT MAINTENANCE AL | 120,000     | 4,193           | 8,250        | 97,709                   | 98,136                   | 427   | 10%                    | 20,327                                  | 76%  |
| 4301       | 54900 | LANDFILL COST            | 104,735     | 7,839           | 18,086       | 75,969                   | 67,268                   | (8,701)   | -105%                  | 4,483                                   | 83%  |
| 4301       | 56100 | GENERAL SUPPLIES         | 8,500       | 668             | 1,267        | 4,081                    | 9,921                    | 5,839   | 2%                     | 85                                      | 100%                                       |
| 4301       | 56210 | DIESEL - GASOLINE FUEL   | 112,000     | 7,415           | 4,683        | 86,990                   | 96,847                   | 9,857   | -1%                    | 85                                      | 100%                                       |
| 4301       | 56906 | SAFETY MANAGEMENT        | 14,156      | 1,532           | -            | 7,972                    | 3,884                    | (4,088)   | 0%                     | 273                                     | 100%                                       |
| 4301       | 57390 | OTHER EQUIPMENT          | 7,500       | -               | 1,200        | 1,817                    | 6,825                    | 4,808   | 0%                     | 273                                     | 100%                                       |
| 4301 Total |       | Public Work              | 1,893,028   | 127,500         | 112,146      | 1,449,655                | 1,477,780                | 28,125  | 2%                     | 331,226                                 | 83%  |
| 4311       | 56275 | STREET LIGHTING          | 126,000     | 2,749           | 13,016       | 112,899                  | 111,946                  | (953)   | -1%                    | 85                                      | 100%                                       |
| 4311 Total |       | Street Lighting          | 126,000     | 2,749           | 13,016       | 112,899                  | 111,946                  | (953)   | -1%                    | 85                                      | 100%                                       |
| 4329       | 56270 | WATER & HYDRANTS         | 466,500     | 39,399          | 135,318      | 330,909                  | 345,449                  | 14,539  | 4%                     | 273                                     | 100%                                       |
| 4329 Total |       | Water & Hydrants         | 466,500     | 39,399          | 135,318      | 330,909                  | 345,449                  | 14,539  | 4%                     | 273                                     | 100%                                       |
| 4403       | 58800 | PROGRAM COST             | 147,753     | -               | -            | 147,755                  | 147,755                  | -   | 0%                     | (2)                                     | 100%                                       |
| 4403 Total |       | Health                   | 147,753     | -               | -            | 147,755                  | 147,755                  | -   | 0%                     | (2)                                     | 100%                                       |
| 4419       | 51310 | SALARIES-FULL TIME       | 223,780     | 17,894          | -            | 195,993                  | 188,225                  | (7,768)   | -4%                    | 27,787                                  | 88%  |
| 4419       | 51320 | SALARIES - PART TIME     | 19,056      | 1,150           | -            | 14,487                   | 7,747                    | (6,740)   | -87%                   | 4,569                                   | 76%  |
| 4419       | 52900 | TRAVEL EXPENSE           | -           | -               | -            | 535                      | -                        | (535)   | -14%                   | (535)                                   | 68%  |
| 4419       | 53200 | PROFESSIONAL SERVICES    | 2,260       | -               | -            | 1,528                    | 1,343                    | (185)   | -46%                   | 175                                     | 83%  |
| 4419       | 53220 | IN SERVICE               | 1,000       | -               | -            | 825                      | 565                      | (260)   | -17%                   | 672                                     | 79%  |
| 4419       | 56100 | GENERAL SUPPLIES         | 3,200       | -               | -            | 2,528                    | 2,168                    | (360)   | -11%                   | 1,925                                   | 37%  |
| 4419       | 56900 | OTHER SUPPLIES           | 3,050       | -               | -            | 1,125                    | 1,016                    | (109)   | 17%                    | 0                                       | 100%                                       |
| 4419       | 58100 | DUES & FEES              | 1,395       | -               | -            | 1,395                    | 1,680                    | 285   | 18%                    | 1,284                                   | 73%  |
| 4419       | 58800 | PROGRAM COST             | 2,440       | -               | -            | 1,156                    | 1,408                    | 253   | -48%                   | 1,338                                   | 85%  |
| 4419       | 58900 | OTHER ITEMS              | 5,000       | -               | -            | 3,662                    | 2,500                    | (1,162)   | -26%                   | -                                       | 100%                                       |
| 4419 Total |       | Human Services           | 261,181     | 19,044          | -            | 223,232                  | 205,652                  | (16,580)  | -26%                   | 37,949                                  | 100%                                       |
| 4501       | 58900 | OTHER ITEMS              | 759,820     | -               | -            | 759,820                  | 600,833                  | (158,987)   | 21%                    | 32,467                                  | 48%  |
| 4501 Total |       | Library                  | 759,820     | -               | -            | 759,820                  | 600,833                  | (158,987)   | 21%                    | 32,467                                  | 48%  |
| 4505       | 51310 | SALARIES-FULL TIME       | 125,363     | 8,884           | -            | 92,896                   | 117,273                  | 24,377  | -25%                   | 2,145                                   | 29%  |
| 4505       | 51320 | SALARIES - PART TIME     | 69,741      | 1,556           | -            | 33,491                   | 26,894                   | (6,597)   | -56%                   | (1,555)                                 | 104%                                       |
| 4505       | 51330 | OVERTIME                 | 3,000       | -               | -            | 855                      | 549                      | (306)   | 95%                    | 719                                     | 10%  |
| 4505       | 52900 | TRAVEL EXPENSE           | -           | 80              | -            | 1,555                    | -                        | (1,555)   | 23%                    | 285                                     | 71%  |
| 4505       | 54300 | REPAIRS & MAINTENANCE    | 18,500      | 3,954           | -            | 19,245                   | 11,886                   | (7,359)   | 68%                    | 2,030                                   | 14%  |
| 4505       | 54315 | GENERAL MAINTENANCE      | 800         | -               | -            | 81                       | 1,742                    | 1,661   | 50%                    | 795                                     | 21%  |
| 4505       | 56100 | GENERAL SUPPLIES         | 1,000       | -               | -            | 715                      | 930                      | 216   | -86%                   | 775                                     | 89%  |
| 4505       | 56900 | OTHER SUPPLIES           | 2,350       | -               | -            | 320                      | 993                      | 673   | 116%                   | 3,098                                   | 67%  |
| 4505       | 57300 | EQUIPMENT                | 1,000       | 35              | -            | -                        | -                        | -   | 5%                     | 77,414                                  | 67%  |
| 4505       | 58100 | DUES & FEES              | 1,000       | -               | -            | 205                      | 413                      | 208   | -3%                    | -                                       | 100%                                       |
| 4505       | 58800 | PROGRAM COST             | 6,850       | 300             | 2,025        | 4,050                    | 4,18                     | (3,632)   | -3%                    | -                                       | 100%                                       |
| 4505       | 58806 | CLINTON FAMILY DAY       | 3,000       | -               | -            | (98)                     | 607                      | 705   | 5%                     | 77,414                                  | 67%  |
| 4505 Total |       | Parks & Recreation       | 232,754     | 14,808          | 2,025        | 153,315                  | 161,705                  | 8,390   | 5%                     | 77,414                                  | 67%  |

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

| DEPT              | ACCT  | DESCRIPTION               | FY20 BUDGET       | APR 2020 ACTUAL  | ENCUMBRANCES  | FY20 YTD APR 2020 ACTUAL | FY19 YTD APR 2019 ACTUAL | CURRENT YTD vs PRIOR YTD \$ (Over)/Under Variance | % (Over)/Under Variance | BUDGET vs CURRENT YTD Remaining Balance | Actual & Encumbrances Spent as % of Budget |
|-------------------|-------|---------------------------|-------------------|------------------|---------------|--------------------------|--------------------------|---|-------------------------|---|--|
| 4603              | 53400 | OTHER PROF SERVICES       | 32,000            | -                | -             | 28,750                   | 9,353                    | (19,397)  | -207%                   | 3,250                                   | 90%  |
| 4603              | 55400 | ADVERTISING               | 8,000             | -                | -             | 1,750                    | 392                      | (1,358)   | -347%                   | 6,250                                   | 22%  |
| 4603              | 58100 | DUES & FEES               | 1,000             | -                | -             | -                        | 1,500                    | 1,500   | 100%                    | 1,000                                   | 0%   |
| 4603              | 58110 | MISC EXPENDITURES         | 1,000             | -                | -             | 230                      | -                        | (230)   | -                       | 770                                     | 23%  |
| <b>4603 Total</b> |       | <b>Econ Development</b>   | <b>42,000</b>     | <b>-</b>         | <b>-</b>      | <b>30,730</b>            | <b>11,245</b>            | <b>(19,485)</b>                                   | <b>-173%</b>            | <b>11,270</b>                           | <b>73%</b>                                 |
| 4701              | 59020 | CAPITAL IMPROVEMENTS      | 398,971           | -                | -             | 398,971                  | 250,000                  | (148,971)   | -60%                    | -                                       | 100%                                       |
| 4701              | 59900 | FUND TRANSFERS OUT        | 32,961,486        | 2,445,181        | -             | 24,652,996               | 24,638,714               | (14,283)  | 0%                      | 8,308,490                               | 75%  |
| <b>4701 Total</b> |       | <b>Education</b>          | <b>33,360,457</b> | <b>2,445,181</b> | <b>-</b>      | <b>25,051,967</b>        | <b>24,888,714</b>        | <b>(163,254)</b>                                  | <b>-1%</b>              | <b>8,308,490</b>                        | <b>75%</b>                                 |
| 4801              | 58331 | 2014 NEW MONEY PRIN - BO  | -                 | -                | -             | -                        | 216,000                  | 216,000   | 100%                    | -                                       | -  |
| 4801              | 58336 | 2011 REFUNDING PRIN - BO  | -                 | -                | -             | -                        | 206,000                  | 206,000   | 100%                    | -                                       | -  |
| 4801              | 58338 | 2013 NEW MONEY PRIN - BO  | -                 | -                | -             | -                        | 50,000                   | 50,000  | 100%                    | -                                       | -  |
| 4801              | 58340 | 2013 REFUNDING PRIN - BO  | 80,000            | -                | -             | 80,000                   | 88,000                   | 8,000   | 9%                      | -                                       | 100%                                       |
| 4801              | 58347 | 2015 NEW MONEY BOE - PRI  | 275,000           | -                | -             | 275,000                  | 275,000                  | -   | 0%                      | -                                       | 100%                                       |
| 4801              | 58351 | 2016 NEW MONEY PRIN-BOE   | 475,000           | -                | -             | 475,000                  | 475,000                  | -   | 0%                      | -                                       | 100%                                       |
| 4801              | 58352 | 2016 REFUNDING PRIN-BOE   | 46,000            | -                | -             | 46,000                   | 48,000                   | 2,000   | 4%                      | -                                       | 100%                                       |
| 4801              | 58358 | 2012 REFUNDING PRIN-BOE   | 221,000           | -                | -             | 221,000                  | -                        | (221,000)   | -                       | -                                       | 100%                                       |
| 4801              | 58359 | 2017 NEW MONEY PRIN-BOE   | 575,000           | -                | -             | 575,000                  | -                        | (575,000)   | -                       | -                                       | 100%                                       |
| 4801              | 58360 | 2019 REFUNDING PRIN-BOE   | 180,000           | -                | -             | 180,000                  | -                        | (180,000)   | -                       | -                                       | 100%                                       |
| <b>4801 Total</b> |       | <b>Town Debt - Prin</b>   | <b>1,852,000</b>  | <b>-</b>         | <b>-</b>      | <b>1,852,000</b>         | <b>1,358,000</b>         | <b>(494,000)</b>                                  | <b>-36%</b>             | <b>-</b>                                | <b>100%</b>                                |
| 4802              | 58311 | 2014 PRINCIPAL            | -                 | -                | -             | -                        | 84,000                   | 84,000  | 100%                    | -                                       | -  |
| 4802              | 58313 | 2011 REFUNDING PRINCIPAL  | -                 | -                | -             | -                        | 424,000                  | 424,000   | 100%                    | -                                       | -  |
| 4802              | 58327 | 2013 NEW MONEY PRIN       | -                 | -                | -             | -                        | 225,000                  | 225,000   | 100%                    | -                                       | -  |
| 4802              | 58328 | 2013 REFUNDING PRIN       | 285,000           | -                | -             | 285,000                  | 327,000                  | 32,000  | 10%                     | -                                       | 100%                                       |
| 4802              | 58345 | HEAVY EQUIPMENT LEASE     | 62,546            | 5,213            | -             | 57,339                   | 32,549                   | (24,790)  | -76%                    | 5,207                                   | 92%  |
| 4802              | 58350 | PD VEHICLE LEASES         | 122,683           | 10,224           | -             | 112,459                  | 57,679                   | (54,780)  | -95%                    | (0)                                     | 100%                                       |
| 4802              | 58355 | 2016 NEW MONEY PRIN-TOWN  | 115,000           | -                | -             | 115,000                  | 115,000                  | -   | 0%                      | -                                       | 100%                                       |
| 4802              | 58356 | 2016 REFUNDING PRIN-TOWN  | 239,000           | -                | -             | 239,000                  | 242,000                  | 3,000   | 1%                      | -                                       | 100%                                       |
| 4802              | 58361 | 2012 REFUNDING GOB TOWN   | 404,000           | -                | -             | 404,000                  | -                        | (404,000)   | -                       | -                                       | 100%                                       |
| 4802              | 58362 | 2019 REFI PRIN GOB-TOWN   | 210,000           | -                | -             | 210,000                  | -                        | (210,000)   | -                       | -                                       | 100%                                       |
| <b>4802 Total</b> |       | <b>Town Debt Prin</b>     | <b>1,448,229</b>  | <b>15,436</b>    | <b>10,224</b> | <b>1,432,799</b>         | <b>1,507,229</b>         | <b>74,430</b>                                     | <b>5%</b>               | <b>5,207</b>                            | <b>100%</b>                                |
| 4803              | 58332 | 2014 NEW MONEY INT - BOE  | -                 | -                | -             | -                        | 148,520                  | 148,520   | 100%                    | -                                       | -  |
| 4803              | 58335 | 2011 ISSUE REFUND INT BO  | -                 | -                | -             | -                        | 8,240                    | 8,240   | 100%                    | -                                       | -  |
| 4803              | 58337 | 2012 REFUNDING INT - BOE  | 3,315             | -                | -             | 3,315                    | 31,560                   | 28,245  | 89%                     | -                                       | 100%                                       |
| 4803              | 58339 | 2013 NEW MONEY INT - BOE  | -                 | -                | -             | -                        | 21,000                   | 21,000  | 100%                    | -                                       | -  |
| 4803              | 58341 | 2013 REFUND INT - BOE     | 12,890            | -                | -             | 12,890                   | 15,810                   | 2,920   | 18%                     | -                                       | 100%                                       |
| 4803              | 58342 | 2015 NEW MONEY INT - BOE  | 126,281           | -                | -             | 126,281                  | 131,781                  | 5,500   | 4%                      | (0)                                     | 100%                                       |
| 4803              | 58343 | 2016 NEW MONEY INT - BOE  | 329,500           | -                | -             | 329,500                  | 353,250                  | 23,750  | 7%                      | -                                       | 100%                                       |
| 4803              | 58344 | 2016 REFUNDING - BOE      | 15,655            | -                | -             | 15,655                   | 16,595                   | 940   | 6%                      | -                                       | 100%                                       |
| 4803              | 58348 | 2017 NEW MONEY BOE - INT  | 487,750           | -                | -             | 487,750                  | 487,750                  | -   | 0%                      | -                                       | 100%                                       |
| 4803              | 58353 | 2018 NEW MONEY BOE BAN IN | 149,584           | -                | -             | 149,583                  | 44,875                   | (104,708)   | -233%                   | 1                                       | 100%                                       |
| 4803              | 58357 | 2019 REFI BOE INTEREST    | 172,524           | -                | -             | 172,524                  | -                        | (172,524)   | -                       | 0                                       | 100%                                       |
| <b>4803 Total</b> |       | <b>BOE Debt Interest</b>  | <b>1,297,499</b>  | <b>-</b>         | <b>-</b>      | <b>1,297,498</b>         | <b>1,259,381</b>         | <b>(38,117)</b>                                   | <b>-3%</b>              | <b>1</b>                                | <b>100%</b>                                |

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

| DEPT        | ACCT  | DESCRIPTION                    | FY20 BUDGET | APR 2020<br>ACTUAL | ENCUMBRANCES | FY20<br>YTD APR 2020<br>ACTUAL | FY19<br>YTD APR 2019<br>ACTUAL | CURRENT YTD vs PRIOR YTD<br>\$(Over)/Under<br>Variance | %(Over)/Under<br>Variance | BUDGET vs<br>CURRENT YTD<br>Remaining<br>Balance | Actual &<br>Encumbrances<br>Spent as<br>% of Budget |
|-------------|-------|--------------------------------|-------------|--------------------|--------------|--------------------------------|--------------------------------|--|---------------------------|--|---|
| 4804        | 58321 | 2014 INTEREST                  | -           | -                  | -            | -                              | 59,093                         | 59,093   | 100%                      | -  | -   |
| 4804        | 58323 | 2011 REFUNDING INTEREST        | -           | -                  | -            | -                              | 16,960                         | 16,960   | 100%                      | -  | -   |
| 4804        | 58324 | 2012 REFUNDING INTEREST        | -           | -                  | -            | -                              | 57,690                         | 51,630   | 89%                       | -  | 100%  |
| 4804        | 58325 | 2013 INTEREST                  | 6,060       | -                  | -            | 6,060                          | 107,313                        | 107,313  | 100%                      | -  | -   |
| 4804        | 58326 | 2013 REFUNDING INTEREST        | -           | -                  | -            | -                              | 58,765                         | 10,805   | 18%                       | -  | 100%  |
| 4804        | 58329 | 2016 NEW MONEY INT             | 47,960      | -                  | -            | 47,960                         | 68,844                         | 5,750  | 8%                        | 0  | 100%  |
| 4804        | 58330 | 2016 REFUNDING INT             | 64,094      | -                  | -            | 64,094                         | 85,643                         | 4,810  | 6%                        | (1)  | 100%  |
| 4804        | 58354 | 2018 NEW MONEY TOWN INT        | 80,832      | -                  | -            | 80,832                         | 86,331                         | (1,463)  | -2%                       | 0  | 100%  |
| 4804        | 58363 | 2019 REFI GOB-TOWN             | 87,794      | -                  | -            | 87,794                         | -                              | (216,944)  | -                         | (0)  | 100%  |
| 4804        | 58363 | 2019 REFI GOB-TOWN             | 216,944     | -                  | -            | 216,944                        | -                              | -  | -                         | (0)  | 100%  |
| 4804 Total  |       | Town Debt Interest             | 503,684     | -                  | -            | 503,684                        | 541,637                        | 37,952   | 7%                        | (0)  | 100%  |
| 4901        | 59020 | CAPITAL IMPROVEMENTS           | 755,280     | -                  | -            | 755,280                        | 912,500                        | 157,220  | 17%                       | -  | 100%  |
| 4901 Total  |       | Capital Projects               | 755,280     | -                  | -            | 755,280                        | 912,500                        | 157,220  | 17%                       | -  | 100%  |
| 5100        | 51340 | OTHER EMPLOYEE BENEFITS        | 1,300       | 43                 | -            | 428                            | 428                            | -  | 0%                        | 872  | 33%   |
| 5100        | 52200 | EMPLOYER SOC SEC CONTRIB       | 525,000     | 34,653             | -            | 390,310                        | 376,322                        | (13,988)   | -4%                       | 134,690  | 74%   |
| 5100        | 52300 | STATE RETIRE CONTRIBUTIO       | 493,584     | 34,130             | -            | 383,187                        | 312,806                        | (70,381)   | -22%                      | 110,397  | 78%   |
| 5100        | 52325 | PENSION POLICE                 | 983,500     | -                  | -            | 981,236                        | 1,009,037                      | 27,801   | 3%                        | 2,284  | 100%  |
| 5100        | 52700 | WORKERS' COMPENSATION          | 421,298     | -                  | -            | 367,294                        | 360,855                        | (6,439)  | -2%                       | 54,004   | 87%   |
| 5100        | 52810 | HEALTH INSURANCE               | 1,954,997   | 135,267            | -            | 1,639,083                      | 1,504,432                      | (134,651)  | -9%                       | 315,914  | 84%   |
| 5100        | 52830 | PENSION PLAN - FIRE DEPT       | 112,046     | -                  | -            | 117,105                        | 115,183                        | (1,923)  | -2%                       | (5,059)  | 105%  |
| 5100 Total  |       | Fringe Benefits                | 4,481,725   | 204,093            | -            | 3,878,643                      | 3,679,062                      | (199,581)  | -5%                       | 613,082  | 86%   |
| Grand Total |       | Town General Fund Expenditures | 55,116,268  | 3,333,420          | 436,297      | 44,023,186                     | 42,729,105                     | (1,294,081)  | -3%                       | 10,556,785                                       | 81%   |



**Town of Clinton  
Monthly Investment Balances  
and Interest Income  
FY19/20**

| Investment Balances |                |         |            |                          |                                   |
|---------------------|----------------|---------|------------|--------------------------|-----------------------------------|
| Date                | BOA Investment | STIF    | Liberty MM | Citizens<br>Unilever SEP | Total General Fund<br>Investments |
| 07/31/19            | 21,818,639     | 407,598 | 1,649,982  | 159,514                  | 24,035,733                        |
| 08/31/19            | 23,735,500     | 408,354 | 1,650,192  | 159,515                  | 25,953,562                        |
| 09/30/19            | 19,925,105     | 409,060 | 1,650,389  | 159,515                  | 22,144,069                        |
| 10/31/19            | 15,737,501     | 409,741 | 1,650,606  | 159,517                  | 17,957,365                        |
| 11/30/19            | 14,345,228     | 410,330 | 1,650,810  | 159,519                  | 16,565,887                        |
| 12/31/19            | 13,252,084     | 410,929 | 1,651,006  | 159,521                  | 15,473,540                        |
| 01/31/20            | 21,760,194     | 411,518 | 1,651,230  | 159,522                  | 23,982,464                        |
| 02/29/20            | 27,222,300     | 412,056 | 1,651,427  | 159,523                  | 29,445,306                        |
| 03/31/20            | 24,229,724     | 412,463 | 1,651,624  | 159,525                  | 26,453,335                        |
| 04/30/20            | 23,883,317     | 412,735 | 1,651,841  | 159,526                  | 26,107,419                        |
| 05/31/20            |                |         |            |                          | -                                 |
| 06/30/20            |                |         |            |                          | -                                 |

| Interest Income |                |          |            |                          |                                       |  |
|-----------------|----------------|----------|------------|--------------------------|---------------------------------------|--|
| Date            | BOA Investment | STIF     | Liberty MM | Citizens<br>Unilever SEP | Total General Fund<br>Interest Income |  |
| 07/31/19        | 10,543.58      | 822.74   | 210.19     | 1.35                     | 11,577.86                             |  |
| 08/31/19        | 16,860.88      | 756.24   | 210.22     | 1.35                     | 17,828.69                             |  |
| 09/30/19        | 14,605.25      | 705.45   | 196.68     | 1.31                     | 15,508.69                             |  |
| 10/31/19        | 12,396.23      | 681.32   | 217.05     | 1.35                     | 13,295.95                             |  |
| 11/30/19        | 7,726.41       | 589.13   | 203.51     | 1.31                     | 8,520.36                              |  |
| 12/31/19        | 6,856.45       | 598.87   | 196.75     | 1.35                     | 7,653.42                              |  |
| 01/31/20        | 8,313.44       | 588.78   | 223.92     | 1.35                     | 9,127.49                              |  |
| 02/29/20        | 12,105.93      | 538.32   | 196.80     | 1.26                     | 12,842.31                             |  |
| 03/31/20        | 7,423.74       | 406.64   | 196.83     | 1.35                     | 8,028.56                              |  |
| 04/30/20        | 3,592.80       | 272.58   | 217.21     | 1.31                     | 4,083.90                              |  |
| 05/31/20        |                |          |            |                          | -                                     |  |
| 06/30/20        |                |          |            |                          | -                                     |  |
| Total           | 100,424.71     | 5,960.07 | 2,069.16   | 13.29                    | 108,467.23                            |  |

**Annual Yield Rate:**

|          |             |   |       |       |
|----------|-------------|---|-------|-------|
| July-Nov | 0.80%       | * | 0.15% | 0.01% |
| Nov-Dec  | 0.60%       | * | 0.15% | 0.01% |
| Jan-Feb  | 0.56%-0.55% | * | 0.15% | 0.01% |
| March    | 0.34%       | * |       |       |
| April    | 0.20%       |   |       |       |

\* Yield based on  
int. rates 2.38% - .80%

**Town of Clinton**  
**Pro Forma Fund Balance Reserves And Contingency Analysis**

As of 5/20/2020

For discussion purposes ONLY Update on Reserves & Contingency

**Unassigned Fund Balance :**

|  |                         |           |        |         |
|--|-------------------------|-----------|--------|---------|
| GF Unassigned Fund Balance June 30, 2019             |                         | 9,156,965 |        |         |
| Less FY20 Appropriations:                            |                         |           |        |         |
| FY 20 Budget   |                         | 250,000   |        |         |
| NRCS Morgan School Bridge Town Meeting 7/24/19       |                         | 248,750   |        |         |
|  | FY 20 Budgeted Expenses |           |        |         |
| Unassigned Fund Balance as a % of FY 20 Expenditures | 55,116,268              | 8,658,215 | 15.71% | Current |

|   |           |     |  |
|---|-----------|-----|--|
| Fund Balance Reserve at 12% of Current Year Expenditures: |           |     |  |
| <i>Fund Balance at 12% of Current Year Expenditures:</i>  | 6,613,952 | 12% |  |
| <i>Available funds beyond 12% limit:</i>                  | 2,044,263 |     |  |

|  |           |     |  |
|--|-----------|-----|--|
| Fund Balance Suggested S&P Reserve at 15% of Current Year Expenditures:    |           |     |  |
| <i>Fund Balance Suggested Reserve at 15% of Current Year Expenditures:</i> | 8,267,440 | 15% |  |
| <i>Available funds beyond 15% limit:</i>                                   | 390,775   |     |  |

|  |                |  |  |
|--|----------------|--|--|
| <b><u>Contingency:</u></b>                       |                |  |  |
| FY 20 Budgeted Contingency Balance: July 1, 2019 | 178,000        |  |  |
| Settlement with Town of Montville BOF 11/5/19    | (21,827)       |  |  |
| Transfer 4/15/20 for COVID-19 cleaning           | (38,615)       |  |  |
| Available Contingency Balance 4/30/2020          | <u>117,558</u> |  |  |

## TOWN MANAGER'S REPORT

TO: Honorable Town Council Members

FROM: Karl F. Kilduff, Town Manager

DATE: May 20, 2020

---

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

### 1. Council Business:

- a) Fish Ladder at Old Morgan Site: During the last Council meeting, I highlighted as request from DEEP for the Town to be a sponsor for a grant to fund the design for a fish ladder that would be installed on the Old Morgan School site which would provide the means for migratory fish to access above the Upper Millpond dam. At the time, DEEP staff did not describe an expense from the Town other than staff time to work with a grant consultant. Subsequently, DEEP staff and the grant consultant flagged the need for the Town to provide the upfront funding for the grant consultant. The sum is \$1,500. The Town's outlay would be reimbursed by the grant. In terms of cash flow, the application needs to be submitted in this fiscal year and awards would come in the new fiscal year. A transfer would be needed to fund the commitment.
- b) Town Attorney RFP: Proposals from interested firms were received on April 6, 2020. The Town received 10 responses from firms. The proposals are under review now to develop a short list for the Town Council to consider. Prior to holding "virtual" interviews with short-listed firms, we need to have a discussion on proposals and firms recommended for interviews.

### 2. Connecticut Conference of Municipalities:

- a) As Executive Orders continue to be issued CCM continues to host video conferences to discuss new orders that town operations and offer advice on possible responses.

### 3. River COG:

- a) The River COG met virtually on May 15, 2020 in a Special Meeting. Items of interest from the Agenda were as follows:
  - Discussion of enforcement of Executive Orders and Roles/Responsibilities. A spirited discussion took place regarding enforcement of Executive Orders. A limited amount of discretion has been given as a violation of an Executive Order is a felony. Most efforts in the region have focused on seeking voluntary compliance and de-escalation. The responsibility is falling on health departments which are not staffed to do Executive Order enforcement on top of their new public health role. Police departments are also expressing concerns in trying to get compliance from the public and now with those businesses that have been allowed to open on May 20. The Governor has made comments suggesting that enforcement guidance will be issued.
  - The possibility of an additional Federal stimulus was briefly reviewed.

- Long-Term Recovery Committees. There was a lengthy discussion on establishing long-term recovery committees. At the COG level, the region is spread over 3 DEMHS regions, so the level of coordination is challenging. Some of the State-level direction is pushing to go in a direction that not every town is in a position to address. COG staff are trying to get clarity from the State.
- Zoning and Permitting. The re-opening guidelines for May 20 changed the zoning and permitting process (by Executive Order) which facilitates outside dining. All towns are working to allow those businesses to operate under the Governor's rules and look at fining tuning later.
- PPE Purchasing. Purchasing personal protective equipment (PPE) for first responders and other employees is a FEMA eligible expense but only for as long as the Emergency Declaration remains in effect. Since this will likely be a long-term new expense, there was a discussion of putting together a collaborative bid for the region or working with the Capital Region Purchasing Cooperative.

#### 4. Miscellaneous:

- a) State Budget: In one of the recent weekly COVID update calls for municipal officials, the OPM Secretary gave a lengthy and interesting report. It was here position that the State would use is CARES Act funding to reimburse municipalities 100% for COVID-related expenses rather than relying on a FEMA reimbursement for only 75% of the expense.

She also reported on the condition of the State's budget and its relationship to providing State grants-in-aid. The State has suffered a significant loss in revenue this far which will impact FY20-21. Most state aid has already been released for the current fiscal year. As a result, there should be no short fall in State funding commitments for FY19-20. However, State funding commitments for FY20-21 are in doubt and it was suggested that there the Governor would have to use his rescission authority to reduce the State budget and there would be reductions in State grants in aid. No timing, amount or program to be impacted was discussed.

- b) Transfer Station: The Council should give some thought to establishing a Transfer Station Study Committee. The Town will be facing an increase in capital expenses to maintain the transfer station under its current level of operation. These costs are aside from the projected increase in tip fees from MIRA or a desire to increase recycling to reduce the solid waste flow. The Town budget does include short-term capital costs to repair the transfer station building. Additional funds will be needed in the near-term. The Town is now facing the need to replace the truck which transports waste to the MIRA collection facility. We are working through our options with the truck. The Town is approaching an operation cross roads and having a committee closely study the issue with a cross section of the public could be beneficial in the decision-making process.
- c) Town Hall Status: As new rules for business operations are being issued, it is not anticipated that a specific set of rules will be issued for municipal buildings. The closest guidance we have to work with is the rules for office buildings. The rules for office buildings as not any different than how we have been operating for a while now. Preparing for some sense of normal public

service, we are preparing by having shields created at public service points, ordering signage and preparing for a drop box to support the ability to make payments, etc... from a distance. As we finalize plans at Town Hall, I will advise the Council when the building will re-open.

- d) Looking Forward: As we approach the “next normal” all municipal operations need to be re-assessed and the prior operating business model may need to change. Providing services from a distance is a challenge all businesses will have to navigate and municipal operations are no different. There may need to be an investment in IT to facilitate a change in how services are delivered. Over the coming months, rethinking the business model will be part of the department head’s charge and it will become a discussion point in the FY21-22 budget.
- e) Contract negotiations with the employee unions continue moving into the “new normal” of social distancing. We are trying to make forward progress even though in-person meetings are a challenge right now.