

Board of Finance

To the Town Clerk: Kathy Dunai
From: Ryan Anderson, Chairman

The Board of Finance will hold a virtual Regular Meeting Tuesday, October 12, 2021 at 7:00 pm.

Agenda

1. Call to order
2. Citizen Comment
3. Minutes of the Regular Meeting, Sept. 13, 2021 (1-3)
4. Board of Education (BOE) - Year End update
5. Discussion of BOE FY 20/21 surplus and possible funding action
6. Budget Transfer Request - FY 20-21 (6/28, 6/29, 6/30) (4-5)
7. Director of Finance
 - a) Budget vs. Actual (6-10)
8. Adjourn

Meeting ID 818 7452 1156

Passcode 422450

Meeting link:

<https://us02web.zoom.us/j/81874521156?pwd=TDMzNXpvK2ZZMHN5dEhQRWpZVjE5dz09>

DJC. BF.A. Reg. Mtg 10-12-2021

Minutes of the Regular Meeting of the Board of Finance (BOF)
Zoom Conference Call September 13, 2021
Call recording available under BOF on Town Website

Members Present: Ryan Anderson, Michael Haines, Eric Harrington, Dr. Ann Huntington, Brian Kost,
Members Absent: Chris Childs **Alternates Present:** Mark Sinopoli; J Michael Stevens **Alternates Absent:** None

Also Present: First Selectman Melissa Mack, Director of Finance Deborah Cerrato, Treasurer Jack Henrie.

Chairman Anderson called the meeting to order at 7:01pm

Citizen Comment/Correspondence: None

Dr. Huntington made a motion to assign Mr. Childs’ voting rights to Mr. Stevens. Mr. Haines seconded. All in favor, motion passed 5:0.

Approval of Minutes

Minutes of the Regular Meeting June 14, 2021 and of the Special Meetings on June 2, June 14 and July 12, 2021.

Mr. Henrie, Treasurer, requested changes to the June 14th regular meeting as follows:

Treasurer update – Jack Henrie

Mr. Henrie provided materials in advance. He highlighted moving money from STIF and TD Bank into Peoples General Fund. Both TD and Peoples dropped in basis points but Peoples still performed better. In prior months the estimated amount to be received from interest was \$70k and it looks like we will be coming in closer to \$80k. Mr. Kost asked why we have so much more money in the bank than in the past 4 years. We are not sure if Jack’s presentation is using the same data that Christine, prior Treasurer used. Mr. Kost asked if we can true up prior reporting to current reporting for a more accurate comparison.

Dr. Huntington made a motion to accept minutes as written, with the changes to the June 14th Regular meeting as noted above. Mr. Kost seconded. All were in favor; the motion passed 6:0.

Budget Transfer Requests – approved by Ryan Anderson.

a) Capital transfer for Public Works – Landfill Backhoe

Mr. Harrington made a motion to approve the transfer made by Chairman Anderson of \$19,800 from the 6 Wheel Truck Account to the Landfill Backhoe Account as we had originally funded the wrong account. Dr. Huntington seconded. All were in favor, the motion passed 6:0

Discussion and Approval of Corona virus Relief Funds (CRF) for up to \$35,000 for the Police Department – Chief Brown

Chief Brown applied for and received a grant for pandemic related crime. Chairman Anderson approved acceptance of a portion of the grant over break. Chief Brown explained that the increase from approximately 5-10 stolen vehicles per year (all types) to 31 passenger vehicles last year, along with an increase in car burglaries, qualified us for the grant. He had to submit a plan to spend the grant which is to increase the number of patrols on the midnight shift, to allocate a detective to these crimes and to

conduct community outreach in the impacted neighborhoods. The grant program can cover overtime but not fringe benefits, however Chief Brown said they can absorb those with vacancy favorability. Mr. Kost made a motion to accept the grant for \$35k. Mr. Harrington seconded. All were in favor, none opposed. The motion passed 6:0.

Chairman Anderson noted that the Board of Selectman (BOS) will be presenting the Covid relief funding requirements/changes and their spending recommendations to the BOF next month. Ms. Cerrato added that the special American Recovery Plan Act fund that the BOF previously approved has been set up and a portion of funds have already been received.

Director of Finance

a. FY 20-21 Encumbrances approval

Ms. Cerrato reviewed the list of encumbrances requiring approval. The Board questioned some of the encumbrances being from past fiscal years. Ms. Cerrato said that the Town Engineer validated those for the Lake Road assessment, noting it would be closed out if not used by this year. She will research the other prior year items to clean up the books and will give an update, however these do not need to be approved again. Mr. Harrington made a motion to approve the FY20-21 encumbrances of \$49,661 and Mr. Kost seconded. All were in favor, none opposed. The motion passed 6:0.

b. FY 20-21 Budget Transfers

Ms. Cerrato recapped the year-end true up of budget to revised budget so that it equals expenditures. Mr. Kost clarified that we are not just allocating between accounts but are funding a portion of it from Contingency so the budget is over by \$170k. First Selectman Mack disputed that stating there were changes agreed to throughout the year by the BOS and BOF, such as the Fire Department's increased payroll expenses as a result of how they had to extend shifts due to Covid. The union increases for the Highway Department, Town Hall and Library were put into the Insurance and Employee Benefits fund, knowing they would need to be transferred when settled. As to the legal expense overage, she listed several large items including building departments advance plan review, police union arbitration and negotiation, a couple of large law suits, covid expenses – most of which are non-recurring. Ms. Cerrato added that at \$50k for years, we are not sufficiently funding the anticipated coverage for snowstorms. Mr. Harrington summarized that although the transfer request is for \$93k, there is \$33k remaining in the budget so the net is a \$59k variance on a \$16M budget.

The Board wants to continue to be informed as soon as Contingency needs are identified, but transfers will continue to be held until year-end so departments can try to absorb as much as possible and final amounts are known.

Mr. Kost motioned to approve the transfer of \$93k from Contingency to cover all the transfers listed on the document and Mr. Harrington seconded. Mr. Kost asked if a line item true up is required as it makes it appear as if everything was budgeted perfectly. Ms. Cerrato said the Audit report schedule does show original and ending balances but she will ask the Auditors if it is sufficient just to take the overage amount from Contingency as a general transfer rather than at the line item level. First Selectman Mack requested the list of overages/possible contingency items identified during the year be presented along with the transfer request. All were in favor, none opposed. The motion passed 6:0

c. FY 20-21 Budget vs. Actual

Revenues: Ms. Cerrato reviewed the revenue budgets vs. actual. Mr. Kost questioned how accurate this year's budget will be since it is based on prior year and we are getting a lot more money from Covid relief funds and our fund balance is up by almost \$1M. Ms. Cerrato said there were some large, overdue property tax amounts collected. First Selectman Mack said they will be bringing forth deferred maintenance items that will need to be funded in the FY 2022/23 Budget.

Expenses: Ms. Cerrato reviewed the expense budget vs. actual items with explanations, which she will send out to the BOF as well. The BOE budget ended up \$49k under as they received more Covid relief funds and elected to save their Choice dollars for future use. Chairman Anderson said that after the BOE presents at the next meeting, the BOF will need to determine if they want any/all of the \$49k to be held in the BOE surplus reserve fund. There isn't a specific deadline to decide this, just before the Audit. Ms. Cerrato will add this topic to the BOF agenda after the BOE update.

First Selectman update

First Selectman Mack reported there will be a Town Meeting on October 12, 2021 regarding farmland leases, farmland preservation, storm water ordinance and possibly a few other topics. She noted USA Hauling & Recycling re-opened our contract to resolve the Materials Innovation and Recycling Authority ("MIRA") rate increase (from \$90/ton budgeted to \$102/ton). They changed the formula so that 94% will be predictable expense and the remainder can be covered through Contingency. The recycling market is recovering better than expected and if that continues we anticipate a favorable variance by year-end. CIRMA our property and workers compensation and liability insurer, issued another member distribution of \$43k which will be added back into the general fund.

Chairman Anderson reminded all that a list of topics for the October meeting was sent out and to send him an email with any others.

Mr. Harrington moved to adjourn. Mr. Kost seconded. All were in favor and the meeting adjourned at 8:02pm

Respectfully submitted,
Kris Kelliher

These minutes are not official until accepted at a subsequent meeting.

Town of Suffield
Non Union FY 20-21 Accrual Transfer

Dept	Position	3 Days Pay - (6/28, 6/29, 6/30)	Dept Total	SS & Medi
Selectmen	First Selectman	1,238.90		
Selectmen	Admin Assistant	765.00		
Selectmen	Communications and Special Projects	851.63		
	0141011-50160		2,855.53	218.45
Human Resources	Human Resources Director	1,186.81		
	0141021-50160		1,186.81	90.79
Tax Collector	Tax Collector	970.87		
	0141401-50160		970.87	74.27
Finance	Director	1,347.30		
	0141501-50160		1,347.30	103.07
Town Clerk	Town Clerk	961.33		
	0141601-50160		961.33	73.54
Zoning & Planning	Director of Planning and Development	1,107.69		
	0145011-50160		1,107.69	84.74
Fire	Chief	1,074.11		
	0151011-50160		1,074.11	82.17
Police	Chief	1,107.69		
Police	Captain	1,268.88		
	0151501-50160		2,376.57	181.81
Building Insp	Building Insp	1,131.86		
Building Insp	Asst. Building Asst.	1,063.89		
	0151521-50160		2,195.75	167.97
Town Engineer	Town Engineer	1,200.00		
	0151531-50160		1,200.00	91.80
Public Works	Facilities Manager	923.08		
Public Works	Executive Assistant	685.13		
Public Works	Foreman	803.57		
	0161001-50160		2,411.78	184.50
Senior Center	Director	773.50		
	0170031-50160		773.50	59.17
Library	Director	744.61		
Parks & Recreation	Director			
	2873011-50160		744.61	56.96
Parks & Recreation	Director	859.62		
	0173101-50160		859.62	65.76
Youth Services	Director	2,501.89		
	0173131-50160		2,501.89	191.39
	totals		22,567.36	1,726.40
				24,293.76

Town of Suffield
 Budget vs. Actual - Revenue
 FY 21/22 FY 20/21
 Through 9/30/2021

Revenues	Budgeted Amounts vs. Actual								Budgeted Amounts vs. Actual							
	FY 2021/22								FY 2020/21							
	(as of 9-30-21)								(as of 9-30-20)							
	Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance	Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance		
Property Taxes																
Current List	\$ 42,452,796	\$ 24,244,997	\$ (18,207,799)	57%	\$ 42,452,796	100%	\$ -	\$ 41,883,701	\$ 22,924,529	\$ (18,959,172)	55%	\$ 42,001,647	100%	\$ 117,946		
Supplemental Motor Vehicle	\$ 400,000	\$ -	\$ (400,000)	0%	\$ 400,000	100%	\$ -	\$ 400,000	\$ -	\$ (400,000)	0%	\$ 420,105	105%	\$ 20,105		
Interest and Fees	\$ 170,000	\$ 48,875	\$ (121,125)	29%	\$ 170,000	100%	\$ -	\$ 160,000	\$ 26,273	\$ (133,727)	16%	\$ 284,696	178%	\$ 124,696		
Taxes, Prior Years	\$ 280,000	\$ 104,844	\$ (175,156)	37%	\$ 280,000	100%	\$ -	\$ 290,000	\$ 103,477	\$ (186,523)	36%	\$ 410,148	141%	\$ 120,148		
Sub-Total	\$ 43,302,796	\$ 24,398,716	\$ (18,904,080)	56%	\$ 43,302,796	100%	\$ -	\$ 42,733,701	\$ 23,054,279	\$ (19,679,422)	54%	\$ 43,116,596	101%	\$ 382,895		
Intergovernmental Revenues																
PILOT-State	\$ 1,801,140	\$ 1,975,557	\$ 174,417	110%	\$ 2,074,072	115%	\$ 272,932	\$ 1,801,140	\$ -	\$ (1,801,140)	0%	\$ 1,801,140	100%	\$ -		
Pequot	\$ 2,760,598	\$ -	\$ (2,760,598)	0%	\$ 2,760,598	100%	\$ -	\$ 2,760,598	\$ -	\$ (2,760,598)	0%	\$ 2,760,598	100%	\$ -		
PILOT-Disabled	\$ 800	\$ -	\$ (800)	0%	\$ 800	100%	\$ -	\$ 850	\$ -	\$ (850)	0%	\$ 841	99%	\$ (9)		
PILOT - CT Airport Authority	\$ 693,909	\$ -	\$ (693,909)	0%	\$ 693,909	100%	\$ -	\$ 693,909	\$ -	\$ (693,909)	0%	\$ 693,909	100%	\$ -		
Municipal Projects Grant	\$ 180,663	\$ -	\$ (180,663)	0%	\$ 180,663	0%	\$ -	\$ 180,663	\$ -	\$ (180,663)	0%	\$ 180,663	0%	\$ -		
Veteran's Exemption	\$ 8,200	\$ -	\$ (8,200)	0%	\$ 8,200	100%	\$ -	\$ 7,800	\$ -	\$ (7,800)	0%	\$ 8,248	106%	\$ 448		
Municipal Stabilization Grant	\$ 206,051	\$ -	\$ (206,051)	0%	\$ 206,051	100%	\$ -	\$ 206,051	\$ -	\$ (206,051)	0%	\$ 206,051	100%	\$ -		
LOCIIP Reimbursement	\$ 92,263	\$ -	\$ (92,263)	0%	\$ -	0%	\$ (92,263)	\$ 91,892	\$ -	\$ (91,892)	0%	\$ -	0%	\$ (91,892)		
Miscellaneous	\$ 32,419	\$ 109,761	\$ 77,342	339%	\$ 153,137	472%	\$ 120,718	\$ 32,419	\$ 11,906	\$ (20,513)	37%	\$ 131,082	404%	\$ 98,663		
Town Aid Road	\$ 292,035	\$ 146,462	\$ (145,573)	50%	\$ 292,035	100%	\$ -	\$ 291,079	\$ 146,017	\$ (145,062)	50%	\$ 292,035	100%	\$ 956		
Youth Services	\$ 14,000	\$ -	\$ (14,000)	0%	\$ 14,000	100%	\$ -	\$ 14,000	\$ 3,547	\$ (10,453)	25%	\$ 14,189	101%	\$ 189		
Sub-Total	\$ 6,082,078	\$ 2,231,781	\$ (3,850,297)	37%	\$ 6,383,465	105%	\$ 301,387	\$ 6,080,401	\$ 161,471	\$ (5,918,930)	3%	\$ 6,088,756	100%	\$ 8,355		
Federal Grants			\$ -							\$ -						
Education																
Education Cost Sharing	\$ 6,148,151	\$ -	\$ (6,148,151)	0%	\$ 6,148,151	100%	\$ -	\$ 6,148,151	\$ -	\$ (6,148,151)	0%	\$ 6,126,681	100%	\$ (21,470)		
Vocational Agriscience Grant	\$ 693,698	\$ 228,068	\$ (465,630)	33%	\$ 693,698	100%	\$ -	\$ 665,378	\$ -	\$ (665,378)	0%	\$ 665,378	100%	\$ -		
Other	\$ 7,367	\$ 5,156	\$ (2,211)	70%	\$ 7,734	105%	\$ 367	\$ 7,377	\$ -	\$ (7,377)	0%	\$ 7,891	107%	\$ 514		
Sub-Total	\$ 6,849,216	\$ 233,224	\$ (6,615,992)	3%	\$ 6,849,583	100%	\$ 367	\$ 6,820,906	\$ -	\$ (6,820,906)	0%	\$ 6,799,950	100%	\$ (20,956)		
Total Intergovernmental	\$ 12,931,294	\$ 2,465,005	\$ (10,466,289)	19%	\$ 13,233,048	102%	\$ 301,754	\$ 12,901,307	\$ 161,471	\$ (12,739,836)	1%	\$ 12,888,706	100%	\$ (12,601)		
Interest Income	\$ 75,000	\$ 17,560	\$ (57,440)	23%	\$ 75,000	100%	\$ -	\$ 50,000	\$ 2,743	\$ (47,257)	5%	\$ 75,990	152%	\$ 25,990		
Licenses, Permits and Fines																
Building Department	\$ 450,000	\$ 80,909	\$ (369,092)	18%	\$ 450,000	100%	\$ -	\$ 325,000	\$ 62,225	\$ (262,775)	19%	\$ 494,290	152%	\$ 169,290		
Planning and Zoning	\$ 18,000	\$ (18,252)	\$ (36,252)	-101%	\$ -	0%	\$ (18,000)	\$ 19,000	\$ 2,945	\$ (16,055)	16%	\$ 26,250	138%	\$ 7,250		
Zoning Board of Appeals	\$ 930	\$ -	\$ (930)	0%	\$ 930	100%	\$ -	\$ 1,240	\$ -	\$ (1,240)	0%	\$ 1,434	116%	\$ 194		
Police Permits	\$ 16,000	\$ 2,539	\$ (13,461)	16%	\$ 16,000	100%	\$ -	\$ 8,000	\$ 3,132	\$ (4,868)	39%	\$ 21,912	274%	\$ 13,912		
Sunrise Park Fees	\$ -	\$ 245	\$ 245	100%	\$ 245	100%	\$ 245	\$ -	\$ -	\$ -	100%	\$ 215	100%	\$ 215		
Conservation	\$ 4,000	\$ -	\$ (4,000)	0%	\$ 3,000	75%	\$ (1,000)	\$ 4,000	\$ -	\$ (4,000)	0%	\$ 3,223	81%	\$ (777)		
Historic District	\$ 800	\$ 50	\$ (750)	6%	\$ 650	81%	\$ (150)	\$ 800	\$ 150	\$ (650)	19%	\$ 650	81%	\$ (150)		
Sub-Total	\$ 489,730	\$ 65,491	\$ (424,239)	13%	\$ 470,826	96%	\$ (18,905)	\$ 358,040	\$ 68,452	\$ (289,588)	19%	\$ 547,975	153%	\$ 189,934		
Charges For Current Services																
Bulky Waste	\$ 2,000	\$ 745	\$ (1,255)	37%	\$ 2,000	100%	\$ -	\$ 3,000	\$ 300	\$ (2,700)	10%	\$ 2,165	72%	\$ (835)		
Assessor's Maps	\$ 200	\$ -	\$ (200)	0%	\$ 100	50%	\$ (100)	\$ 325	\$ -	\$ (325)	0%	\$ -	0%	\$ (325)		
Real Estate Conveyance	\$ 300,000	\$ 74,857	\$ (225,143)	25%	\$ 300,000	100%	\$ -	\$ 163,485	\$ 61,234	\$ (102,251)	37%	\$ 362,002	221%	\$ 198,517		
Mini-Bus	\$ 5,200	\$ 560	\$ (4,640)	11%	\$ 2,500	48%	\$ (2,700)	\$ 5,200	\$ 445	\$ (4,755)	9%	\$ 2,650	51%	\$ (2,550)		
Police Alarm Fees	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	\$ -		
Dog Licenses & Fees	\$ 4,000	\$ 1,896	\$ (2,104)	47%	\$ 4,000	100%	\$ -	\$ 4,000	\$ 2,126	\$ (1,875)	53%	\$ 5,090	127%	\$ 1,090		
Dog Adoptions	\$ 25	\$ -	\$ (25)	0%	\$ 25	100%	\$ -	\$ 25	\$ 50	\$ 25	200%	\$ 10	40%	\$ (15)		
Dog Warden Fees	\$ 1,000	\$ 5	\$ (995)	1%	\$ 5	1%	\$ (995)	\$ 1,000	\$ -	\$ (1,000)	0%	\$ -	0%	\$ (1,000)		
Town Clerk-Historic	\$ -	\$ -	\$ -	-100%	\$ -	0%	\$ -	\$ -	\$ -	\$ -	-100%	\$ -	0%	\$ -		
Town Clerk-PA228	\$ 5,400	\$ 1,074	\$ (4,326)	20%	\$ 5,400	100%	\$ -	\$ 12,600	\$ 1,029	\$ (11,571)	8%	\$ 6,627	53%	\$ (5,973)		
Town Clerk-Recording	\$ 150,000	\$ 47,918	\$ (102,082)	32%	\$ 150,000	100%	\$ -	\$ 162,000	\$ 51,698	\$ (110,302)	32%	\$ 174,508	108%	\$ 12,508		
Sub-Total	\$ 467,825	\$ 127,056	\$ (340,769)	27%	\$ 464,030	99%	\$ (3,795)	\$ 351,635	\$ 116,881	\$ (234,754)	33%	\$ 553,052	157%	\$ 201,417		

Town of Suffield
Budget vs. Actual - Revenue
FY 21/22 FY 20/21
Through 9/30/2021

Revenues	Budgeted Amounts vs. Actual								Budgeted Amounts vs. Actual							
	FY 2021/22								FY 2020/21							
	(as of 9-30-21)								(as of 9-30-20)							
	Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance	Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance		
Landfill																
Operation	\$ 30,000	\$ 6,850	\$ (23,150)	23%	\$ 27,000	90%	\$ (3,000)	\$ 35,000	\$ 4,192	\$ (30,808)	12%	\$ 34,823	99%	\$ (177)		
Non-Residential Permits	\$ -	\$ -	\$ -	0%		0%	\$ -	\$ 200	\$ -	\$ (200)	0%	\$ -	0%	\$ (200)		
Scrap Metal	\$ 22,000	\$ 12,588	\$ (9,412)	57%	\$ 22,000	100%	\$ -	\$ 25,000	\$ 5,970	\$ (19,030)	24%	\$ 42,960	172%	\$ 17,960		
Recycling Rebates	\$ 3,000	\$ 2,100	\$ (900)	70%	\$ 3,000	100%	\$ -	\$ 4,000	\$ 1,477	\$ (2,523)	37%	\$ 7,663	192%	\$ 3,663		
Permits		\$ 412	\$ 412	100%	\$ 412	100%	\$ 412		\$ 25	\$ 25	100%	\$ 1,048	100%	\$ 1,048		
Sub-Total	\$ 55,000	\$ 21,949	\$ (33,051)	40%	\$ 52,413	95%	\$ (2,588)	\$ 64,200	\$ 11,663	\$ (52,537)	18%	\$ 86,495	135%	\$ 22,294		
Recreation																
Camps	\$ 64,950	\$ 58,582	\$ (6,368)	90%	\$ 60,000	92%	\$ (4,950)	\$ 62,050	\$ 14,759	\$ (47,291)	24%	\$ 29,717	48%	\$ (32,333)		
Activity	\$ 100,000	\$ 85,750	\$ (14,250)	86%	\$ 100,000	100%	\$ -	\$ 100,000	\$ 19,331	\$ (80,669)	19%	\$ 93,833	94%	\$ (6,167)		
Sub-Total	\$ 164,950	\$ 144,332	\$ (20,618)	88%	\$ 160,000	97%	\$ (4,950)	\$ 162,050	\$ 34,090	\$ (127,961)	21%	\$ 123,550	76%	\$ (38,500)		
Revenue From Other Agencies																
Animal Control Services	\$ 26,000	\$ -	\$ (26,000)	0%	\$ 26,000	100%	\$ -	\$ 26,000	\$ -	\$ (26,000)	0%	\$ 26,000	100%	\$ -		
Telecommunications	\$ 28,000	\$ -	\$ (28,000)	0%	\$ 28,000	100%	\$ -	\$ 16,000	\$ -	\$ (16,000)	0%	\$ 29,800	186%	\$ 13,800		
Tuition, Vo-Ag	\$ 682,300	\$ -	\$ (682,300)	0%	\$ 682,300	100%	\$ -	\$ 770,999	\$ -	\$ (770,999)	0%	\$ 743,707	96%	\$ (27,292)		
Tuition, Other	\$ 120,246	\$ 30,005	\$ (90,241)	25%	\$ 120,246	100%	\$ -	\$ 118,249	\$ -	\$ (118,249)	0%	\$ 133,303	113%	\$ 15,054		
Sub-Total	\$ 856,546	\$ 30,005	\$ (826,541)	4%	\$ 856,546	100%	\$ -	\$ 931,248	\$ -	\$ (931,248)	0%	\$ 932,810	100%	\$ 1,562		
Sub-Total Current Services and Fees	\$ 2,034,051	\$ 388,832	\$ (1,645,219)	19%	\$ 2,003,814	99%	\$ (30,238)	\$ 1,867,173	\$ 231,085	\$ (1,636,088)	12%	\$ 2,243,881	120%	\$ 376,707		
Miscellaneous																
Rent	\$ 63,000	\$ 12,695	\$ (50,305)	20%	\$ 63,000	100%	\$ -	\$ 94,000	\$ 19,893	\$ (74,107)	21%	\$ 73,500	78%	\$ (20,500)		
Cell Tower	\$ 186,000	\$ 15,222	\$ (170,778)	8%	\$ 186,000	100%	\$ -	\$ 180,000	\$ 211	\$ (179,789)	0%	\$ 168,799	94%	\$ (11,201)		
Capital Project Expenditures/reimb.	\$ 236,875	\$ -	\$ (236,875)	0%	\$ -	0%	\$ (236,875)	\$ -	\$ -	\$ -	0%	\$ 721,294	0%	\$ 721,294		
PILOT - Solar Land	\$ 15,000	\$ -	\$ (15,000)	100%	\$ 15,000	100%	\$ -	\$ 15,000	\$ -	\$ (15,000)	100%	\$ -	100%	\$ -		
Miscellaneous-Town	\$ 45,000	\$ 43,973	\$ (1,027)	98%	\$ 45,000	100%	\$ -	\$ 45,000	\$ 20,519	\$ (24,481)	46%	\$ 39,348	87%	\$ (5,652)		
Miscellaneous-School		\$ -	\$ -			0%	\$ -		\$ -	\$ -			0%	\$ -		
Sub-Total	\$ 545,875	\$ 71,890	\$ (473,985)	13%	\$ 309,000	57%	\$ (236,875)	\$ 334,000	\$ 40,622	\$ (293,378)	12%	\$ 1,002,941	300%	\$ 683,941		
Total Revenues	\$ 58,889,016	\$ 27,342,004	\$ (31,547,012)	46%	\$ 58,923,658	100%	\$ 34,641	\$ 57,886,181	\$ 23,490,201	\$ (34,395,980)	41%	\$ 59,328,114	102%	\$ 1,456,932		

Town of Suffield
 Budget vs. Actual - Revenue
 FY 21/22 FY 20/21
 Through 9/30/2021

Revenues	Budgeted Amounts vs. Actual							Budgeted Amounts vs. Actual						
	FY 2021/22							FY 2020/21						
	(as of 9-30-21)							(as of 9-30-20)						
	Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance	Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance
Other Financing Sources														
Utilization of Fund Balance	\$ 2,221,317	\$ -	\$ (2,221,317)	0%		0%	\$ (2,221,317)	\$ 1,000,000		\$ (1,000,000)	0%	\$ -	0%	\$ (1,000,000)
Premiums on General Obligation Bonds	\$ 307,825		\$ (307,825)			100%	\$ (307,825)	\$ -		\$ -		\$ 449,255	100%	\$ 449,255
Cancellation of Prior Year's Encumbrances			\$ -				\$ -			\$ -				\$ -
Sewer Assessment Fund	\$ -		\$ -				\$ -	\$ -		\$ -				\$ -
Called Performance Bonds			\$ -				\$ -			\$ -				\$ -
MiniBus Reserve Fund	\$ -		\$ -				\$ -	\$ -		\$ -		\$ -		\$ -
Industrial Park			\$ -				\$ -			\$ -				\$ -
Off Duty Fund	\$ 75,000		\$ (75,000)			0%	\$ (75,000)	\$ 125,000		\$ (125,000)		\$ 125,000	100%	\$ -
Capital Projects Fund	\$ 832,160	\$ 832,160	\$ (0)	0%		0%	\$ (832,160)	\$ -		\$ -	0%	\$ -	0%	\$ -
Other Transfers In		\$ -	\$ -	100%						\$ -	100%	\$ -		
Town Improvement Trust		\$ -	\$ -				\$ -			\$ -		\$ -		\$ -
Sub-Total	\$ 3,436,302	\$ 832,160	\$ (2,604,142)	24%	\$ -	0%	\$ (3,436,302)	\$ 1,125,000	\$ -	\$ (1,125,000)	0%	\$ 574,255	51%	\$ (550,745)
Total Revenues and Other Funding Sources	\$ 62,325,318	\$ 28,174,164	\$ (34,151,154)	45%	\$ 58,923,657	95%	\$ (3,401,661)	\$ 59,011,181	\$ 23,490,201	\$ (35,520,980)	40%	\$ 59,902,368	102%	\$ 906,187
●	Suffield will receive an additional \$393,650 in State Aid - primarily from the formula change for the Tiered PILOT and Municipal Revenue Sharing.													
●	Had to refund \$20,205.00 of Planning & Zoning Fees from FY 19/20 after a lawsuit was settled.													
●														
●														
●														

Town of Suffield
 Budget vs. Actual - Expenditures
 FY 21/22 FY 20/21
 through 9/30/2021

Expenses	Budgeted Amounts vs. Actual							Budgeted Amounts vs. Actual						
	FY 2020/21							FY 2019/20						
	(as of 9-30-21)							(as of 9-30-20)						
	Revised Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance	Revised Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance
Administration														
Board of Selectmen	\$ 294,893	\$ 79,454	\$ 215,439	27%	\$ 294,893	100%	\$ -	\$ 283,125	\$ 70,066	\$ 213,059	25%	\$ 282,175	100%	\$ 950
Human Resources	\$ 179,748	\$ 42,297	\$ 137,451	24%	\$ 179,748	100%	\$ -	\$ 174,867	\$ 39,967	\$ 134,900	23%	\$ 176,949	101%	\$ (2,082)
Probate Court	\$ 6,100	\$ -	\$ 6,100	0%	\$ 6,100	100%	\$ -	\$ 6,100	\$ -	\$ 6,100	0%	\$ 4,768	78%	\$ 1,332
Election	\$ 65,293	\$ 8,319	\$ 56,974	13%	\$ 65,293	100%	\$ -	\$ 60,228	\$ 16,279	\$ 43,949	27%	\$ 50,373	84%	\$ 9,855
Board of Finance	\$ 11,979	\$ 161	\$ 11,818	1%	\$ 11,979	100%	\$ -	\$ 11,979	\$ -	\$ 11,979	0%	\$ 11,431	95%	\$ 548
Assessors	\$ 155,725	\$ 25,531	\$ 130,194	16%	\$ 150,000	96%	\$ 5,725	\$ 152,124	\$ 29,534	\$ 122,590	19%	\$ 129,837	85%	\$ 22,287
Board of Assess. Appeals	\$ 648	\$ 82	\$ 566	13%	\$ 648	100%	\$ -	\$ 648	\$ -	\$ 648	0%	\$ 189	29%	\$ 459
Tax Collector	\$ 186,863	\$ 36,047	\$ 150,816	19%	\$ 180,000	96%	\$ 6,863	\$ 187,636	\$ 43,874	\$ 143,762	23%	\$ 180,405	96%	\$ 7,231
Finance	\$ 336,812	\$ 70,291	\$ 266,521	21%	\$ 336,812	100%	\$ -	\$ 319,218	\$ 80,427	\$ 238,791	25%	\$ 315,724	99%	\$ 3,494
Information Technology	\$ 441,324	\$ 38,532	\$ 402,792	9%	\$ 441,324	100%	\$ -	\$ 391,361	\$ 51,195	\$ 340,166	13%	\$ 443,408	113%	\$ (52,047)
Town Counsel	\$ 93,000	\$ 29,654	\$ 63,346	32%	\$ 93,000	100%	\$ -	\$ 100,000	\$ 23,584	\$ 76,417	24%	\$ 171,722	172%	\$ (71,722)
Town Clerk	\$ 193,718	\$ 42,263	\$ 151,455	22%	\$ 193,718	100%	\$ -	\$ 198,281	\$ 47,102	\$ 151,179	24%	\$ 208,797	105%	\$ (10,516)
Town Hall	\$ 61,570	\$ 11,951	\$ 49,619	19%	\$ 61,570	100%	\$ -	\$ 140,280	\$ 27,193	\$ 113,087	19%	\$ 130,692	93%	\$ 9,588
Charter Revision Commission	\$ 15,000	\$ 11,366	\$ 3,634	0%	\$ 15,000	0%	\$ -	\$ 15,000	\$ 1,431	\$ 13,569	0%	\$ 8,792	0%	\$ 6,208
Insurance and Employee Benefits	\$ 4,168,961	\$ 1,117,937	\$ 3,051,024	27%	\$ 4,168,961	100%	\$ -	\$ 3,959,694	\$ 805,239	\$ 3,154,455	20%	\$ 3,928,646	99%	\$ 31,048
Sub-Total	\$ 6,211,634	\$ 1,513,886	\$ 4,697,748	24%	\$ 6,199,046	100%	\$ 12,588	\$ 6,000,541	\$ 1,235,890	\$ 4,764,651	21%	\$ 6,043,908	101%	\$ (43,367)
Planning and Development														
Planning & Zoning	\$ 209,526	\$ 44,258	\$ 165,268	21%	\$ 209,526	100%	\$ -	\$ 207,045	\$ 45,835	\$ 161,210	22%	\$ 222,174	107%	\$ (15,129)
Zoning Board of Appeals	\$ 4,468	\$ -	\$ 4,468	0%	\$ 2,000	45%	\$ 2,468	\$ 306	\$ -	\$ 306	7%	\$ 4,162		\$ -
Economic Development	\$ 24,050	\$ 2,605	\$ 21,445	11%	\$ 20,000	83%	\$ 4,050	\$ 24,050	\$ 774	\$ 23,276	3%	\$ 24,106	100%	\$ (56)
Historic District Commission	\$ 2,231	\$ 224	\$ 2,007	10%	\$ 2,231	100%	\$ -	\$ 2,231	\$ 618	\$ 1,613	28%	\$ 2,644	119%	\$ (413)
Conservation Commission	\$ 55,814	\$ 22,467	\$ 33,347	40%	\$ 55,814	100%	\$ -	\$ 52,030	\$ 11,454	\$ 40,576	22%	\$ 53,480	103%	\$ (1,450)
Sub-Total	\$ 296,089	\$ 69,555	\$ 226,534	23%	\$ 289,571	98%	\$ 6,518	\$ 289,824	\$ 58,680	\$ 231,144	20%	\$ 302,710	104%	\$ (12,885)
Public Safety														
Fire Commission	\$ 1,154,111	\$ 221,856	\$ 932,255	19%	\$ 1,125,000	97%	\$ 29,111	\$ 1,127,503	\$ 261,562	\$ 865,941	23%	\$ 1,167,742	104%	\$ (40,239)
Police Commission	\$ 2,771,433	\$ 628,064	\$ 2,143,369	23%	\$ 2,671,433	96%	\$ 100,000	\$ 2,771,974	\$ 592,980	\$ 2,178,994	21%	\$ 2,703,664	98%	\$ 68,310
Emergency Management	\$ 10,765	\$ 2,475	\$ 8,290	23%	\$ 10,765	100%	\$ -	\$ 16,148	\$ 2,520	\$ 13,628	16%	\$ 13,992	87%	\$ 2,156
Building Department	\$ 270,312	\$ 61,160	\$ 209,152	23%	\$ 270,312	100%	\$ -	\$ 242,347	\$ 55,859	\$ 186,488	23%	\$ 256,745	106%	\$ (14,398)
Town Engineer	\$ 119,111	\$ 24,497	\$ 94,614	21%	\$ 119,111	100%	\$ -	\$ 131,490	\$ 26,870	\$ 104,620	20%	\$ 133,542	102%	\$ (2,052)
Animal Control	\$ 72,061	\$ 16,236	\$ 55,825	23%	\$ 72,061	100%	\$ -	\$ 75,311	\$ 15,665	\$ 59,646	21%	\$ 66,956	89%	\$ 8,355
Sub-Total	\$ 4,397,793	\$ 954,288	\$ 3,443,505	22%	\$ 4,268,682	97%	\$ 129,111	\$ 4,364,773	\$ 955,455	\$ 3,409,318	22%	\$ 4,342,641	99%	\$ 22,132
Public Works														
Public Works	\$ 2,039,372	\$ 376,191	\$ 1,663,181	18%	\$ 2,039,372	100%	\$ -	\$ 1,933,862	\$ 327,339	\$ 1,606,523	17%	\$ 1,979,260	102%	\$ (45,398)
State Aid Road Funds	\$ 292,035	\$ 71,908	\$ 220,127	25%	\$ 292,035	100%	\$ -	\$ 291,079	\$ 82,675	\$ 208,404	28%	\$ 290,717	100%	\$ 362
Public Utilities	\$ 1,950,000	\$ 327,826	\$ 1,622,174	17%	\$ 1,900,000	97%	\$ 50,000	\$ 1,837,000	\$ 308,318	\$ 1,528,682	17%	\$ 1,860,968	101%	\$ (23,968)
Sub-Total	\$ 4,281,407	\$ 775,926	\$ 3,505,481	18%	\$ 4,231,407	99%	\$ 50,000	\$ 4,061,941	\$ 718,332	\$ 3,343,610	18%	\$ 4,130,945	102%	\$ (69,004)
Health and Social Services														
Health and Social Services	\$ 197,410	\$ 72,722	\$ 124,688	37%	\$ 197,410	100%	\$ -	\$ 193,767	\$ 70,852	\$ 122,915	37%	\$ 193,767	100%	\$ -
Social Services Commission	\$ 1,480	\$ 269	\$ 1,211	18%	\$ 1,480	100%	\$ -	\$ 1,480	\$ -	\$ 1,480	0%	\$ 673	45%	\$ 807
Senior Center	\$ 356,482	\$ 76,362	\$ 280,120	21%	\$ 350,000	98%	\$ 6,482	\$ 353,139	\$ 71,295	\$ 281,844	20%	\$ 311,063	88%	\$ 42,076
EMS/Ambulance	\$ 341,382	\$ 39,867	\$ 301,515	12%	\$ 341,382	100%	\$ -	\$ 222,939	\$ 32,255	\$ 190,684	14%	\$ 251,036	113%	\$ (28,097)
Sub-Total	\$ 896,754	\$ 189,220	\$ 707,534	21%	\$ 890,272	99%	\$ 6,482	\$ 771,325	\$ 174,402	\$ 596,923	23%	\$ 756,538	98%	\$ 14,786
Library, Recreation and Parks														
Library	\$ 484,927	\$ 152,987	\$ 331,940	32%	\$ 484,927	100%	\$ -	\$ 405,987	\$ 120,672	\$ 285,315	30%	\$ 405,987	100%	\$ -
Recreation	\$ 342,612	\$ 85,930	\$ 256,682	25%	\$ 342,612	100%	\$ -	\$ 298,258	\$ 92,931	\$ 205,327	31%	\$ 300,821	101%	\$ (2,563)
Recreation Activity	\$ 125,810	\$ 67,856	\$ 57,954	54%	\$ 90,000	72%	\$ 35,810	\$ 113,159	\$ 36,204	\$ 76,955	32%	\$ 83,048	73%	\$ 30,111
Youth Services	\$ 77,054	\$ 16,351	\$ 60,703	21%	\$ 77,054	100%	\$ -	\$ 75,655	\$ 17,567	\$ 58,088	23%	\$ 74,445	98%	\$ 1,210
Sub-Total	\$ 1,030,403	\$ 323,124	\$ 707,279	31%	\$ 994,593	97%	\$ 35,810	\$ 893,059	\$ 267,374	\$ 625,685	30%	\$ 864,301	97%	\$ 28,758
Board of Education	\$ 35,901,023	\$ 2,528,583	\$ 33,372,440	7%	\$ 35,901,023	100%	\$ -	\$ 35,901,023	\$ 3,619,907	\$ 32,281,116	10%	\$ 35,853,943	100%	\$ 47,080
Miscellaneous														
Cemeteries	\$ 40,290	\$ 13,000	\$ 27,290	32%	\$ 40,290	100%	\$ -	\$ 40,290	\$ 13,000	\$ 27,290	32%	\$ 40,290	100%	\$ -
Sub-Total	\$ 40,290	\$ 13,000	\$ 27,290	32%	\$ 40,290	100%	\$ -	\$ 40,290	\$ 13,000	\$ 27,290	32%	\$ 40,290	100%	\$ -
Town Operating Expenses	\$ 17,154,370	\$ 3,838,999	\$ 13,315,371		\$ 16,913,861	99%	\$ 240,509	\$ 16,421,753	\$ 3,423,134	\$ 12,998,619		\$ 16,481,334	100%	\$ (59,581)
Debt Service	\$ 2,316,300	\$ 122,775	\$ 2,193,525	5%	\$ 2,316,300	100%	\$ -	\$ 2,992,825	\$ 132,775	\$ 2,860,050	4%	\$ 2,992,825	100%	\$ -
Contingency	\$ 500,000	\$ -	\$ 500,000	0%	\$ 75,000	15%	\$ 425,000	\$ 423,000	\$ -	\$ 423,000	0%	\$ 330,000	78%	\$ 93,000
Total Expenditures	\$ 55,871,693	\$ 6,490,357	\$ 49,381,336	12%	\$ 55,206,184	99%	\$ 665,509	\$ 55,738,601	\$ 7,175,816	\$ 48,562,785	13%	\$ 55,658,102	100%	\$ 80,499
Other Financing Uses														

Town of Suffield
Budget vs. Actual - Expenditures
FY 21/22 FY 20/21
through 9/30/2021

Expenses	Budgeted Amounts vs. Actual								Budgeted Amounts vs. Actual							
	FY 2020/21 (as of 9-30-21)				FY 2019/20 (as of 9-30-20)				FY 2020/21 (as of 9-30-21)				FY 2019/20 (as of 9-30-20)			
	Revised Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance	Revised Budget	Actual	Difference	%	Year End Estimate	%	Estimated Yr. End Balance		
Capital Projects Funds	\$ 4,103,625		\$ 4,103,625	0%	\$ 4,103,625	100%	\$ -	\$ 2,622,583		\$ 2,622,583	0%	\$ 2,622,583	100%	\$ -		
Insurance Fund			\$ -				\$ -	\$ 500,000		\$ 500,000	0%	\$ 500,000	100%	\$ -		
Capital Non-Recurr. Fund/Open Spaces/Transfers Out	\$ 2,350,000		\$ 2,350,000		\$ 2,350,000		\$ -	\$ 150,000		\$ 150,000		\$ 150,000		\$ -		
OPEB Fund	\$ -	\$ -	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		
Sub-Total	\$ 6,453,625	\$ -	\$ 6,453,625	0%	\$ 6,453,625	100%	\$ -	\$ 3,272,583	\$ -	\$ 3,272,583	0%	\$ 3,272,583	100%	\$ -		
Total Expenditure and Other Funding Uses	\$ 62,325,318	\$ 6,490,357	\$ 55,834,961	10%	\$ 61,659,809	99%	\$ 665,509	\$ 59,011,184	\$ 7,175,816	\$ 51,835,368	12%	\$ 58,930,685	100%	\$ 80,499		
● Full Time position in Assessor's department filled in September																
● Part Time position in Tax Collector's department filled in October																
● There is a vacancy in the Fire Department due to the retirement of the Captain as of 6/30/2021																
● There are several vacancies in the Police Department																
●																
●																
●																