

**Town of Westbrook, Connecticut  
Monthly Financial Report**

**May 31, 2016**

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Schedule 1-1: General Fund Operating Results

TOWN OF WESTBROOK

Actuals to Budget  
5/31/2016

	ORIGINAL BUDGET	AMENDMENTS	General Fund: Operating Results	ACTUAL AS OF 5/31/16	% TO BUDGET	\$ Projected	% Projected	Average Prior 3 Fiscal Years	FY15 PERCENT	FY14 PERCENT	FY13 PERCENT
Revenues	\$28,901,771	\$148,949	\$29,050,720	\$28,360,916	97.6%	28,846,195	99.3%	98.0%	98.7%	99.7%	95.5%
Expenditures	\$28,901,771	\$148,949	\$29,050,720	\$24,092,202	82.9%	28,349,847	97.6%	83.0%	83.3%	82.6%	83.2%
<b>Results of Operation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,268,714</b>		<b>\$496,348</b>	<b>1.7%</b>				

NOTE: EXPENDITURE PROJECTIONS ARE BASED ON 11 MONTHS OF EXPENDITURES EXTRAPOLATED OR ADJUSTED TO 12 MONTHS.

SCHEDULE 1-2: GENERAL FUND REVENUE SUMMARY

TOWN OF WESTBROOK

5/31/2016

Description	FY16 Original Estimate	Adjustments	FY16 Amended Estimate	Percent of Revenue	FY16 Year to Date 5/31/2016	Unrealized	% of Revenues Realized	Projected	% Projected	FY15 % Realized
						<b>Normative</b>	<b>91.7%</b>			
Property Taxes	\$26,353,273	-	\$26,353,273	90.7%	\$ 26,130,370	\$ (222,903)	99.2%	26,169,070	99.3%	99.0%
Intergovernmental	1,232,958	10,699	1,243,657	4.3%	973,610	(270,047)	78.3%	1,244,933	100.1%	95.5%
Charges for Service	1,290,040	18,000	1,308,040	4.5%	1,100,394	(207,646)	84.1%	1,260,410	96.4%	76.6%
Miscellaneous Revenue	5,500	5,250	10,750	0.0%	5,749	(5,001)	53.5%	16,535	153.8%	87.2%
Investment Income	20,000		20,000	0.1%	35,793	15,793	179.0%	40,247	201.2%	62.9%
Sub-total Revenue	\$ 28,901,771	\$ 33,949	\$ 28,935,720	100%	\$ 28,245,916	\$ (689,804)	97.6%	\$ 28,731,195	99.3%	97.9%
Other Financing Sources	-	115,000	115,000	0%	115,000		100.0%	115,000		
Total Revenues and Sources	\$ 28,901,771	\$ 148,949	\$ 29,050,720	100%	\$ 28,360,916	\$ (689,804)	97.6%	\$ 28,846,195	99.3%	97.9%

**SCHEDULE 1-3: GENERAL FUND REVENUE DETAIL**

**TOWN OF WESTBROOK**

**5/31/2016**

Category	Original		Revised Estimate	Actual		%	Projected
	Estimate	Adjustments		5/31/2016	\$ Unrealized		
<b>Taxes, Interest &amp; Lien Fees</b>							
Current Property Taxes	25,872,773		\$ 25,872,773	25,581,402	\$ (291,371)	98.9%	25,614,045
Prior Year Collections	235,000		235,000	262,368	27,368	111.6%	265,000
Interest & Lien Fees	125,000		125,000	139,067	14,067	111.3%	140,000
Supplemental Motor Vehicle	120,000		120,000	147,510	27,510	122.9%	150,000
Collections from suspensions	500		500	23	(477)	4.7%	25
<b>Total Taxes, Interest &amp; Lien Fees</b>	<b>\$ 26,353,273</b>	<b>\$ -</b>	<b>\$ 26,353,273</b>	<b>\$ 26,130,370</b>	<b>\$ (222,903)</b>	<b>99.2%</b>	<b>\$ 26,169,070</b>
<b>Intergovernmental</b>							
Mashantucket Pequot Funds	24,397		\$ 24,397	12,144	\$ (12,253)	49.8%	12,144
PILOT:State Owned Property	29,442		29,442		(29,442)	0.0%	-
PILOT: Hospitals	79,761		79,761	56,101	(23,660)	70.3%	56,101
PILOT: VISTA	4,600		4,600		(4,600)	0.0%	4,600
PILOT: Westbrook Housing Authority	-		-	51,759	51,759		51,759
Property Tax Relief: Elderly	46,930		46,930	48,463	1,533	103.3%	48,463
Property Tax Relief: Disability	725		725	550	(175)	75.9%	550
Property Tax Relief: Veterans	13,345		13,345	16,245	2,900	121.7%	16,245
Municipal Revenue Sharing	267,405		267,405		(267,405)	0.0%	267,405
Telecommunications Tax	26,000		26,000	26,200	200	100.8%	26,200
Town Aid Road Fund	216,968		216,968	216,813	(155)	99.9%	216,813
LoCIP	42,814		42,814		(42,814)	0.0%	42,814
Educ Equalization (ECS)	427,677		427,677	440,916	13,239	103.1%	440,916
Adult Education	1,838		1,838	1,843	5	100.3%	1,843
Public School Transportation	5,968		5,968	5,506	(462)	92.3%	5,506
Excess Cost Grant	-		-	45,456	45,456		45,456
Youth and Family Services	17,300		17,300	17,071	(229)	98.7%	17,071
Misc State Grants	12,788	10,699	23,487	21,677	(1,810)	92.3%	21,677
Federal Wildlife	5,000		5,000	4,825	(175)	96.5%	4,825
Motor Vehicle Fines	10,000		10,000	8,040	(1,960)	80.4%	10,000
<b>Total Intergovernmental</b>	<b>\$ 1,232,958</b>	<b>\$ 10,699</b>	<b>\$ 1,243,657</b>	<b>\$ 973,610</b>	<b>\$ (270,047)</b>	<b>78.3%</b>	<b>\$ 1,244,933</b>
<b>Charges for Service</b>							
<b>Fees:</b>							
Town Clerk	\$ 204,500	-	\$ 204,500	\$ 192,952	(11,548)	94.4%	210,000
Public Works Fees	44,000	-	44,000	37,671	(6,329)	85.6%	40,000
Land Use	23,000	18,000	41,000	19,552	(21,448)	47.7%	20,000
Nursing Fees	400,000		400,000	287,939	(112,061)	72.0%	321,380
Library Fees and Fines	2,500		2,500	2,228	(272)	89.1%	2,400
Parks and Recreation	193,430		193,430	224,379	30,949	116.0%	244,430
Rents	-		-	8,800	8,800		11,000
Senior Center	15,000		15,000	11,354	(3,646)	75.7%	12,500
Social Service Fees	-		-	530	530		700
Private Duty	50,000		50,000	29,232	(20,768)	58.5%	60,000
<b>Total Fees</b>	<b>\$ 932,430</b>	<b>\$ 18,000</b>	<b>\$ 950,430</b>	<b>\$ 814,637</b>	<b>\$ (135,793)</b>	<b>85.7%</b>	<b>\$ 922,410</b>
<b>Licenses and Permits</b>							
Building Permits	325,000		\$ 325,000	270,257	(54,743)	83.2%	320,000
Health Permits	27,610		27,610	9,765	(17,845)	35.4%	12,000
Miscellaneous Permits	5,000		5,000	5,735	735	114.7%	6,000
<b>Total Licenses and Permits</b>	<b>\$ 357,610</b>	<b>\$ -</b>	<b>\$ 357,610</b>	<b>\$ 285,757</b>	<b>\$ (71,853)</b>	<b>79.9%</b>	<b>\$ 338,000</b>
<b>Total Charges for Service</b>	<b>\$ 1,290,040</b>	<b>\$ 18,000</b>	<b>\$ 1,308,040</b>	<b>\$ 1,100,394</b>	<b>\$ (207,646)</b>	<b>84.1%</b>	<b>\$ 1,260,410</b>
<b>Miscellaneous Revenues</b>							
Motor Vehicle Fines	\$ 500		\$ 500	\$ 125	\$ (375)	25.0%	150
Miscellaneous NOC	5,000		5,000	374	(4,626)	7.5%	450
Sale of assets	-		-	-	-		300
Harbor Management Fees	-		-	-	-		-
Non-Government Grants	-	5,250	5,250	5,250	-		15,635
<b>Total Other Revenues</b>	<b>\$ 5,500</b>	<b>\$ 5,250</b>	<b>\$ 10,750</b>	<b>\$ 5,749</b>	<b>\$ (5,001)</b>	<b>53.5%</b>	<b>\$ 16,535</b>
<b>Investment Income</b>							
Interest	20,000		20,000	27,546	7,546	137.7%	32,000
Lien Interest	-		-	8,247	8,247		8,247
<b>Total Investment Income</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 35,793</b>	<b>\$ 7,546</b>	<b>179.0%</b>	<b>\$ 40,247</b>
<b>Total Revenues</b>	<b>\$ 28,901,771</b>	<b>\$ 33,949</b>	<b>\$ 28,935,720</b>	<b>\$ 28,245,916</b>	<b>\$ (698,051)</b>	<b>97.6%</b>	<b>\$ 28,731,195</b>
<b>Other Financing Sources</b>							
Fund Balance	-	115,000	\$ 115,000	28,230,660	\$ 115,000		115,000
Transfers In	-		-	-	-		-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>\$ -</b>		<b>\$ 115,000</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 28,901,771</b>	<b>\$ 148,949</b>	<b>\$ 29,050,720</b>	<b>\$ 28,360,916</b>	<b>\$ (698,051)</b>	<b>97.6%</b>	<b>\$ 28,846,195</b>

**SCHEDULE 1-4: GENERAL FUND BUDGET SUMMARY**

**TOWN OF WESTBROOK**

**5/31/2016**

Description	FY16 Approved Budget	Budget Adjustments	FY16 Amended Budget	FY16 Expenditures to 5/31/2016	Normative 91.7%		11.0	12.0
					FY16 Unexpended Balance	FY16 % Expended 5/31/2016	PROJECTED to 6/30/16	Balance at 6/30/16
Selectmen's Office	173,086		173,086	154,440	18,646	89.2%	168,480	4,606
Elections	46,644		46,644	37,728	8,916	80.9%	41,158	5,487
Treasurer	14,202		14,202	12,793	1,409	90.1%	13,956	246
Assessor	138,173		138,173	101,040	37,133	73.1%	110,225	27,947
Tax Collector	149,690		149,690	128,120	21,570	85.6%	139,767	9,923
Finance	159,183	3,900	163,083	151,980	11,103	93.2%	165,796	(2,713)
Legal Services	46,500		46,500	40,892	5,608	87.9%	44,609	1,891
Town Clerk	142,616		142,616	127,308	15,308	89.3%	138,881	3,734
Boards and Commissions	34,976		34,976	32,414	2,562	92.7%	34,976	-
<b>General Government</b>	<b>905,070</b>	<b>3,900</b>	<b>908,970</b>	<b>786,715</b>	<b>122,255</b>	<b>86.6%</b>	<b>857,849</b>	<b>51,121</b>
Public Safety	465,872		465,872	436,410	29,462	93.7%	476,084	(10,212)
Police Protection	748,123		748,123	260,671	487,452	34.8%	684,368	63,755
Fire Protection	370,987	19,500	390,487	283,479	107,008	72.6%	309,250	81,238
Emergency Management	26,640		26,640	25,211	1,429	94.6%	27,503	(863)
<b>Public Safety</b>	<b>1,611,623</b>	<b>19,500</b>	<b>1,631,123</b>	<b>1,005,771</b>	<b>625,352</b>	<b>61.7%</b>	<b>1,497,205</b>	<b>133,918</b>
Public Works	1,312,247		1,312,247	971,697	340,550	74.0%	1,060,033	252,214
Water Pollution Control	66,798		66,798	26,698	40,100	40.0%	29,125	37,673
Municipal Buildings	318,242		318,242	263,333	54,909	82.7%	287,272	30,970
<b>Public Works</b>	<b>1,697,288</b>	<b>-</b>	<b>1,697,288</b>	<b>1,261,728</b>	<b>435,560</b>	<b>74.3%</b>	<b>1,376,431</b>	<b>320,857</b>
Planning & Zoning	215,687		215,687	175,570	40,117	81.4%	191,531	24,156
Town Center	14,809		14,809	2,352	12,457	15.9%	2,566	12,243
Land Use	122,351		122,351	89,265	33,086	73.0%	97,380	24,971
Conservation Commission	18,278		18,278	9,130	9,148	49.9%	9,960	8,318
Economic Development	5,259		5,259	2,284	2,975	43.4%	2,492	2,767
Inland Wetlands	63,310		63,310	52,825	10,485	83.4%	57,627	5,683
Building Department	99,481	19,000	118,481	116,731	1,750	98.5%	127,343	(8,862)
Harbor Commission	9,594	18,000	27,594	11,610	15,984	42.1%	12,665	14,928
<b>Land Use</b>	<b>548,769</b>	<b>37,000</b>	<b>585,769</b>	<b>459,767</b>	<b>126,002</b>	<b>78.5%</b>	<b>501,564</b>	<b>84,205</b>
Health Department	131,698	10,699	142,397	121,821	20,576	85.6%	132,896	9,501
Visiting Nurses	487,307		487,307	448,803	38,504	92.1%	489,603	(2,296)
Social Services	46,675		46,675	34,324	12,351	73.5%	37,444	9,231
Senior Center	82,112		82,112	71,538	10,574	87.1%	78,041	4,071
<b>Health and Welfare</b>	<b>747,792</b>	<b>10,699</b>	<b>758,491</b>	<b>676,486</b>	<b>82,005</b>	<b>89.2%</b>	<b>737,985</b>	<b>20,507</b>
Library	441,268		441,268	387,286	53,982	87.8%	422,494	18,774
Recreation	387,622	5,250	392,872	318,522	74,350	81.1%	347,479	45,394
<b>Culture and Recreation</b>	<b>828,890</b>	<b>5,250</b>	<b>834,140</b>	<b>705,808</b>	<b>128,332</b>	<b>84.6%</b>	<b>769,972</b>	<b>64,168</b>
<b>NON-DEPARTMENTAL</b>								
Employee Benefits	\$ 1,456,116		1,456,116	1,383,655	72,461	95.0%	1,456,116	-
Capital Contributions	558,000		558,000	558,000	-	100.0%	558,000	-
Insurance	256,190		256,190	258,864	(2,674)	101.0%	256,190	-
Transfer to Other Funds	25,000		25,000	25,000	-	100.0%	25,000	-
Dues and Contributions	213,594		213,594	199,181	14,413	93.3%	213,594	-
Other NOC	5,200		5,200	5,451	(251)	<b>104.8%</b>	5,451	(251)
Contingency	50,000	(42,400)	7,600	7,600	7,600	0.0%		
<b>Non-Departmental</b>	<b>2,564,101</b>	<b>\$ (42,400)</b>	<b>\$ 2,521,701</b>	<b>\$ 2,430,151</b>	<b>91,550</b>	<b>96.4%</b>	<b>2,514,352</b>	<b>7,349</b>
<b>Total Town Agencies</b>	<b>\$ 8,903,532</b>	<b>\$ 33,949</b>	<b>\$ 8,937,481</b>	<b>\$ 7,326,426</b>	<b>\$ 1,611,055</b>	<b>82.0%</b>	<b>\$ 8,255,358</b>	<b>\$ 682,123</b>
<b>Debt Service</b>	<b>2,534,775</b>	<b>\$ -</b>	<b>\$ 2,534,775</b>	<b>2,516,025</b>	<b>\$ 18,750</b>	<b>99.3%</b>	<b>\$ 2,516,025</b>	<b>\$ 18,750</b>
<b>Board of Education</b>	<b>17,463,464</b>	<b>\$ 115,000</b>	<b>\$ 17,578,464</b>	<b>14,249,751</b>	<b>\$ 3,328,713</b>	<b>81.1%</b>	<b>\$ 17,578,464</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 28,901,771</b>	<b>\$ 148,949</b>	<b>\$ 29,050,720</b>	<b>\$ 24,092,202</b>	<b>\$ 4,958,518</b>	<b>82.9%</b>	<b>\$ 28,349,847</b>	<b>\$ 700,873</b>

**Schedule 1-5: General Fund: Fund Balance Reconciliation**

**Town of Westbrook**

**5/31/2016**

**Changes to Fund Balance Account 010.3010.0000.3020**

Date	Transaction	Journal Entry	Amount	Balance Forward	Notes
<b>7/1/2015</b>	<b>Beginning Fund Balance (Audited)</b>			<b>\$ 4,190,266</b>	<b>Audited Fund Balance</b>
1/7/2016	Board of Education Capital Contribution	FB40	115,000	\$ 4,075,266	
	<b>Total Appropriations from Fund Balance</b>		<b>\$ 115,000</b>		010.9960.9962
	To GF Accounts				
	To Other Funds		<b>\$ 115,000</b>		Fund 203 BOE Bond Fund

**Supplemental Appropriations**

Date	Transaction	Budget Entry	Amount	Account	Revenue
7/15/2015	Westbrook Foundation Tree Lighting Grant	SA04	5,250	010.0912.9125.0420.5	010.0050.9125.5701.4
10/21/2015	DPH Grant: Lead Prevention	SA29	3,964	010.0510.5103.	010.0020.5103.5571.4
10/21/2015	DPH Grant: Emergency Preparedness	SA30	5,022	010.0510.5104.	010.0020.5104.5571.4
10/21/2015	DPH Grant: Health Service Plan	SA31	1,713	010.0510.5105.	010.0020.5105.5571.4
12/16/2015	Harbor Commission	SA38	18,000	010.0418.4180.0397.5	010.0050.4180.6712.4

**Total Supplemental Appropriations \$ 33,949**

**Total Changes to Approved Budget \$ 148,949**

**Original Budget 28,901,771**

**Amended Budget \$ 29,050,720**

**value of a mill \$ 1,283,953**

**Appropriations from Contingency**

**Fiscal Year 2016 Year to Date**

<b>Contingency Appropriations 010.9990.9991.3000</b>		JE	\$	50,000	Department	Account
7/15/2015	OPEB Valuations	CT-03	\$	3,900	Finance	010.0117.1170.0231.5
11/18/2015	Building Official	CT-34		19,000	Building	010.0417.4170.0236.5
2/25/2016	Fire Marshal	CT-43		19,500	Fire Marshal	010.0211.2115.0103.5
	<b>Totals</b>		<b>\$</b>	<b>42,400</b>	<b>\$ 7,600</b>	<b>Balance</b>

**Schedule 1-6: General Fund: Budget Variances**

**Town of Westbrook  
5/31/2016**

As of <span style="border: 1px solid black; padding: 2px;">5/31/2016</span> Divisions Overbudget										
Page	Department	Division	Account	Account Title	Budget	YTD	Overage	Reason	Division Balance	Percent Available
6	Finance		010.0117.1710.0217	Payroll Services	19,255	20,276	(1,021)	Unexpected price increase in middle of fiscal year	11,103	6.81%
11	Public Safety	Emergency Dispatch	010.0211.2011.0228.5	Dispatch Services	124,391	138,372	(13,981)	Budget did not include capital contribution; correction will be made at year end	59,020	12.67%
16	Public Works	Roads	010.0311.3111.0359.5	Construction Materials	8,000	11,413	(3,413)	Reasons unknown. Director notified.	153,468	60.0%
16	Public Works	Transfer Station	010.0311.3113.0102.5	Part Time Payroll	-	6,235	(6,235)	Additional part time help. Ended 9/30/15. Budget transfer at year end.	36,261	45.8%
17	Public Works	Solid Waste Mgmt	010.0311.3116.0511.5	Recycling	50,000	55,731	(5,731)	Reasons unknown. Director notified. Budget transfer at year end.	(1,259)	-1.7%
18	Town Facilities	Town Hall	010.0314.3141.0282.5	Equipment Rental	-	1,897	(1,897)	Final payment on financial system lease - not budgeted. Budget transfer at fiscal year end.	6,062	16.3%
19	Town Facilities	Mulvey Center	010.0314.3145.0213.5	Maintenance & Repair	10,000	19,519	(9,519)	No single reason. Many miscellaneous repairs	36,809	14.9%
20	Town Facilities	Mulvey Center	010.0314.3145.0335.5	Landscaping	4,000	5,674	(1,674)	Repair to Playground Fence, \$4,690	36,809	14.9%
27	Land Use	Building Official	010.0417.4170.0236.5	Professional Services	50,000	54,829	(4,829)	Additional contract payments for building inspector assistance in January	1,749	1.5%
29	Public Nurses	Public Nurses	010.0510.5101.0102.0	Part Time Payroll	37,000	43,558	(6,558)	Higher than expected demand for services	38,504	7.9%
33	Recreation	Administration	010.0912.9120.0102	Part Time Payroll	4,985	7,629	(2,644)	Reasons unknown. Director notified.	13,014	8.7%
36	Insurance	Insurance	010.9920.9921.0391.0	Insurance	189,402	194,182	(4,780)	Increase in VNA and Town Fiduciary insurance	(2,674)	-1.0%

**Schedule 3-1: CNRE Fund Balance Reconciliation**

**Town of Westbrook  
CNRE Fund Balance Reconciliation  
May 31, 2016**

**This is a summary statement; details are available in Section 3-2 Reserves**

*Appropriations in the CNRE can come from one of four sources: (1) Unreserved Fund Balance, (2) Reserved Fund Balance and (3) Transfers from the General Fund and (4) Grants*

Date	Authority	Source Account	Source Account	Balance 6/30/15	Balance 7/1/15	Amount	Balance Forward	Notes
1. Appropriations from Unassigned Fund Balance			101.3010.0000.3020	\$ 49,684	\$ 92,497	(90,700)	\$ 1,797	UNAUDITED UNASSIGNED Fund Balance
2. Appropriations from CNRE Reserves			101.3020.0000.XXXX	\$ 824,012	\$ 471,030	(983,850)	\$ 363,788	UNAUDITED ASSIGNED Fund Balance
			Totals	\$ 873,696			\$ 365,585	UNAUDITED Unassigned and Assigned Fund Balance
3. Supplemental Appropriations						(207,200)		
			Total Appropriations All Sources			\$ (1,281,750)		

Schedule 3-2: CNRE Reserves

Town of Westbrook  
 Status of CNRE Reserves  
 5/31/2016

Proforma: This statement may reflect some transactions that are planned but are not completed.

See Schedule 3-1 for appropriation actions taken by Board of Finance

Account	Account Title	Audited 6/30/2015	Schedule 1 Transfers In	GF	Schedule 3 Appropriations	Schedule 4 Other Actions	3/31/2016
101.3010.0000.3020.3	Unassigned Fund Balance	49,684	\$ 51,970		\$ (90,700)	\$ (9,157)	1,797
101.3020.0000.0921.3	Reserve: Assessor's Revaluation	120,616	50,000		(170,000)		616
101.3020.0000.0922.3	Reserve: Fire Equipment	47,161					47,161
101.3020.0000.0923.3	Reserve: Public Works Equipment	21,338			(24,600)	3,301	39
101.3020.0000.0924.3	Reserve: Infrastructure	1,643				37,981	39,624
101.3020.0000.0925.3	Reserve: Office Equipment	697					697
101.3020.0000.0926.3	Reserve: Harbor Patrol Boat	9,000	5,000				14,000
101.3020.0000.0927.3	Reserve: Dredging	96,251					96,251
101.3020.0000.0928.3	Reserve: Drainage	101,458					101,458
101.3020.0000.0929.3	Reserve: WPCC	50,136					50,136
101.3020.0000.0932.3	Reserve: Communications	3,077	140,000		(140,000)		3,077
101.3020.0000.0937.3	Reserve: Voting Machines	5,090					5,090
101.3020.0000.0939.3	Reserve: Athletic/Recreation Fields	12,540	35,460		(48,000)		-
101.3020.0000.0941.3	Reserve: Town Center Revitalization	7,253					7,253
101.3020.0000.0951.3	Reserve: Town Buildings	18,385	201,615		(226,000)	600	(5,400)
101.3020.0000.0952.3	Reserve: Jetties/Seawalls	7,200	22,800		(30,000)		-
101.3020.0000.0954.3	Reserve: Police Vehicles	23,845	11,155		(35,000)		0
101.3020.0000.0960.3	Reserve: Board of Education	283,323			(280,250)	714	3,787
101.3020.0000.0970.3	Reserve: Planning Funds	15,000	5,000		(30,000)	10,000	-
<b>TOTAL Reserves</b>		<b>\$ 873,696</b>	<b>\$ 523,000</b>	<b>\$ (1,074,550)</b>	<b>\$ 43,439</b>		<b>\$ 365,585</b>
		\$ 824,012	\$ 471,030	\$ (983,850)			

Schedule 1	Transfers In Schedule	Date	Amount	Destination Account #
Transfer 070115	General Fund Budgeted Contributions	7/1/2015	558,000	Various to reserves
<b>Total Transfers In</b>			<b>\$ 558,000</b>	

Schedule 2	Supplemental Appropriations	Date	Amount	Project Account #
	BIG Grant	7/1/2015	5,000	101.2016.1612
	Town Center Landscaping	12/16/2015	2,200	101.2016.1615
	Brownfield Grant	4/5/2016	200,000	101.2016.1618
<b>Total appropriation</b>			<b>\$ 207,200</b>	

Schedule 3	Appropriations from Reserves	Date	Amount	Project Account #
	Police Cruiser	6/29/2015	35,000	101.2016.1601
	Police Radios	6/29/2015	55,000	101.2016.1602
	Fire Headquarters Generator	6/29/2015	100,000	101.2016.1603
	Fire Headquarters Building Repairs	6/29/2015	55,000	101.2016.1604
	Communications Interoperability Phase II	6/29/2015	140,000	101.2015.1510
	Seawalls/Jetties	6/29/2015	30,000	101.2015.1503
	Athletic Fields	6/29/2015	48,000	101.2016.1605
	Zoning Regulations	6/29/2015	30,000	101.2016.1606
	Town Building Repairs	1/7/2016	50,000	101.2016.1607
	Kitchen Appliances	6/29/2015	15,300	101.2016.1608
	Daisy Room Heaters	6/29/2015	10,000	101.2015.1505
	High School Exhaust Fans	6/29/2015	19,000	101.2015.1506
	District Phone System	6/29/2015	86,250	101.2016.1609
	WHS Theater-Auditorium Study	6/29/2015	15,000	101.2016.1610
	Revaluation	6/29/2015	170,000	101.2016.1611
	Land Use Counter	9/16/2015	5,000	101.2016.1613
	Senior Center Patio Repair	11/18/2015	15,000	101.2016.1614
	BOE Windows/Doors	1/7/2016	150,000	203.2014.2933
	DPW Bucket Truck	4/5/2016	40,000	101.2016.1617
	Tennis Court Repairs	5/18/2016	6,000	101.2016.1619
<b>Total Appropriations from Assigned Fund Balance</b>			<b>\$ 849,550</b>	
<b>Total Appropriations from Unassigned Fund Balance</b>			<b>\$ 225,000</b>	<b>\$ 1,074,550</b>
<b>Total Supplemental Appropriations</b>			<b>\$ 207,200</b>	
<b>Total Appropriations</b>			<b>\$ 1,281,750</b>	

Schedule 4	Other Actions	Date	Amount	Destination Account #
Source Account	Pending Appropriations	Date	Amount	Project Account #
<b>Total Pending Appropriations</b>			<b>\$ -</b>	

Schedule 3-3: CNR Active Projects

Capital and Non-Recurring Expenditure Fund  
Project Status: Active  
May 31, 2016

Project Number	Project Title	Date	Appropriation	Expended		Balance	Status	Project Official
				FY16	To Date			
101.2011.0131	Town Center Study	12/15/10	19,000		18,695	305	Active	Meg Parulis
Sub-Total FY11 Capital Projects			\$ 19,000		\$ 18,695	\$ 305		
101.2012.0005	Drainage Improvements	7/27/2011	72,000	11,650	59,996	12,004	Active	John Riggio
101.2012.0012	WPCC Engineering Study	10/3/2011	62,400		59,904	2,496	Active	Marilyn Ozols
101.2012.0015	STEAP 1 Grant	10/3/2011	250,000		249,480	520	Active	Meg Parulis
101.2012.0017	Adopt a Spot	1/18/2012	4,800	745	2,143	2,657	Active	Meg Parulis
Sub-Total FY12 Capital Projects			\$389,200	\$12,395	\$371,523	\$17,677		
101.2013.0004	Forest Restoration Program	8/20/2012	7,000		6,988	13	Active	Tom Odell
101.2013.0006	Public Outreach Program	9/20/2012	5,300	100	4,682	618	Active	Tom Odell
Sub-Total FY13 Capital Projects			\$ 12,300	\$ 100	\$ 11,669	\$ 631		
101.2014.1401	Infrastructure Projects	7/15/2013	175,000	79,978	175,000	-	CLOSE	John Riggio
101.2014.1404	BOE Security Improvements	5/27/2015	107,795		107,795	-	CLOSE	Lesley Wysocki
101.2014.1411	Fishing Dock	12/18/2013	65,500	8,549	14,876	50,624	Active	Tom Odell
101.2014.1413	Sidewalk Engineering Study	2/25/2014	50,000	5,213	32,648	17,352	Active	Meg Parulis
101.2014.1414	STEAP 2 - Phase II Town Center Parking Project	2/25/2014	500,000	31,425	80,388	419,612	Active	Meg Parulis
Sub-Total FY14 Capital Projects			\$ 898,295	\$ 125,165	\$ 410,708	\$ 487,587		
101.2015.1501	Infrastructure	7/1/2014	55,000	45,498	45,498	9,502	Active	John Riggio
101.2015.1503	Seawall Repairs	7/1/2014	30,000	17,700	25,200	4,800	Active	John Riggio
101.2015.1505	BOE Daisy Heaters	7/1/2014	10,000		-	10,000	Active	Lesley Wysocki
101.2015.1506	BOE HS Exhaust Fans	7/1/2014	19,000		18,620	380	CLOSE	Lesley Wysocki
101.2015.1508	BOE Cafeteria Appliances	7/1/2014	65,000		54,005	10,995	CLOSE	Lesley Wysocki
101.2015.1509	BOE Security Improvements	7/1/2014	20,636		-	20,636	Active	Lesley Wysocki
101.2015.1510	Communications Interoperability	7/1/2014	280,000	120,493	260,125	19,875	Active	Don Izzo
101.2015.1511	Low Power AM Radio Station	7/1/2014	25,000	23,138	24,991	9	Active	Don Izzo
101.2015.1512	Paving Projects	7/1/2014	125,000	18,700	96,673	28,327	Active	John Riggio
101.2015.1514	Riggio Building Repairs	9/17/2014	18,000		-	18,000	Active	John Riggio
101.2015.1515	Daisy Cafeteria Flooring	5/27/2015	15,550	15,531	15,531	19	CLOSE	Lesley Wysocki
101.2015.1516	Chapman Mill Pond Parking	2/12/2015	57,000	55,943	55,943	1,057	Active	Tom Odell
101.2015.1517	Mulvey Roof Repairs	5/27/2015	9,000	600	9,000	-	CLOSE	Jill Brainerd
101.2015.1518	Market Study Town Center	2/25/2016	10,000		-	10,000	Active	Meg Parulis
101.2015.1519	Old Library Air Conditioning	6/17/2015	6,100	6,100	6,100	-	CLOSE	John Riggio
Sub-Total FY15 Capital Projects			\$ 745,286	\$ 303,704	\$ 611,687	\$ 133,599		
101.2016.1601	Police Cruiser	6/29/2015	35,000		-	35,000	Active	Wayne Buck
101.2016.1602	Police Radios	6/29/2015	55,000		-	55,000	Active	Wayne Buck
101.2016.1603	Fire Headquarters Generator	6/29/2015	100,000		-	100,000	Active	Mike Jenkins
101.2016.1604	Fire Headquarters Building Repairs	6/29/2015	55,000		-	55,000	Active	Mike Jenkins
101.2015.1510	Communications Interoperability Phase II	6/29/2015	140,000		-	140,000	Active	Don Izzo
101.2015.1503	Seawalls/Jetties	6/29/2015	30,000		-	30,000	Active	John Riggio
101.2016.1605	Athletic Fields	6/29/2015	48,000		-	48,000	Active	John Riggio
101.2016.1606	Zoning Regulations	6/29/2015	30,000		-	30,000	Active	Nancy Rudek
101.2016.1607	Town Building Repairs	1/7/2016	50,000	40,908	40,908	9,092	Active	Jill Brainerd
101.2016.1608	Kitchen Appliances	6/29/2015	15,300	10,300	10,300	5,000	Active	Courtney Burks
101.2015.1505	Daisy Room Heaters	6/29/2015	10,000		-	10,000	Active	Lesley Wysocki
101.2015.1506	High School Exhaust Fans	6/29/2015	19,000		-	19,000	Active	Lesley Wysocki
101.2016.1609	District Phone System	6/29/2015	86,250		-	86,250	Active	Lesley Wysocki
101.2016.1610	WHS Theater-Auditorium Study	6/29/2015	15,000	7,750	7,750	7,250	Active	Lesley Wysocki
101.2016.1611	Revaluation	6/29/2015	170,000	4,369	4,369	165,631	Active	Pam Fogarty
101.2016.1612	BIG Grant	7/15/2015	5,000	4,995	4,995	5	Active	Chris Ehler
101.2016.1613	Land Use Counter	9/16/2015	5,000	4,999	4,999	1	CLOSE	Meg Parulis
101.2016.1614	Senior Center Patio	11/18/2015	15,000	14,859	14,859	141	CLOSE	John Riggio
101.2016.1615	Town Center Landscaping	12/16/2015	2,200		-	2,200	Active	Meg Parulis
101.2016.1616	BOE Bond Fund Transfer	1/7/2016	150,000	150,000	150,000	-	CLOSE	Andrew Urban
101.2016.1617	Public Works Equipment	4/5/2016	40,000	39,158			Active	John Riggio
101.2016.1618	Brownfield Grant	4/5/2016	200,000				Active	John Riggio
101.2016.1619	Tennis Court Repairs	4/18/2016	6,000				Active	John Riggio
Sub-Total FY16 Capital Projects			\$ 1,281,750	\$ 277,338	\$ 238,180	\$ 797,570		
Total Capital Projects			\$ 3,345,831	\$ 718,702	\$ 1,662,462	\$ 1,437,369		

## Schedule 4-1: Bonded Projects

**Town of Westbrook Bond Funds**  
**Project Status: Active**  
**May 31, 2016**

Project Number	Project Title	Date	Appropriation	Expended FY16	Expended To Date	Balance	Percent Expended	Status	Project Official
<u>201.2014.2911</u>	1975 Ladder Truck 471	05/23/13	\$ 1,700,000	24,751	\$ 1,375,480	324,520	81%	Completed Project	Mike Jenkins
<u>201.2016.2912</u>	Pumpers	05/23/13	1,900,000	1,878,451	1,878,451	21,549	99%	Active Project	Mike Jenkins
<u>201.2999.2999</u>	Cost of Issuance	05/23/13	25,000		21,695	3,305	87%	Active Project	Andrew Urban
	Plus allocated bond premium	08/01/13							
<b>Sub-Total Fire Equipment</b>			<b>\$ 3,625,000</b>	<b>\$ 1,903,202</b>	<b>\$ 3,275,625</b>	<b>\$ 349,375</b>	<b>90.4%</b>		
<u>202.2014.2921</u>	Flat Rock Bridges	05/23/13	\$ 300,000		\$ 11,507	288,493	4%	Active Project	John Riggio
<u>202.2014.2922</u>	Lynn Road Bridge	05/23/13	530,152	63,916	86,044	444,108	16%	Active Project	John Riggio
<u>202.2014.2923</u>	Winthrop Road Bridge	05/23/13	830,239	69,529	182,963	647,276	22%	Active Project	John Riggio
<u>202.2014.2924</u>	Paving Projects	05/23/13	425,000		414,876	10,124	98%	Active Project	John Riggio
<u>202.2999.2999</u>	Cost of Issuance	05/23/13	25,000		16,756	8,244	67%	Active Project	Andrew Urban
	Plus allocated bond premium	08/01/13				26,852			
<b>Sub-Total Infrastructure</b>			<b>\$2,110,391</b>	<b>\$133,445</b>	<b>\$712,147</b>	<b>\$ 1,398,244</b>	<b>33.7%</b>		
<u>203.2014.2931</u>	Daisy Boiler Conversion	05/23/13	\$ 220,000		\$ 224,795	(4,795)	102%	Completed Project	CREC
<u>203.2014.2932</u>	Daisy Window Replacement	05/23/13				-		Closed Project	CREC
<u>203.2014.2933</u>	Windows/Doors	05/23/13	743,562	1,100	11,172	732,390	2%	Active Project	CREC
<u>203.2014.2934</u>	HS Roof Restoration	05/23/13	660,735		660,735	(0)	100%	Completed Project	CREC
<u>203.2014.2935</u>	HS HVAC	05/23/13	237,000		72,637	164,363	69%	Completed Project	CREC
<u>203.2014.2936</u>	Energy Conservation Projects	05/23/13	397,447		396,896	551	100%	Completed Project	CREC
<u>203.2999.2999</u>	Cost of Issuance	05/23/13	25,000	671	26,203	(1,203)	105%	Active Account	Andrew Urban
	Plus allocated bond premium	08/01/13				11,803			
<b>Sub-Total BOE Projects</b>			<b>\$ 2,283,744</b>	<b>\$ 1,771</b>	<b>\$ 1,392,438</b>	<b>\$ 903,110</b>	<b>61.0%</b>		
<b>Total Bonded Projects</b>			<b>\$ 8,019,135</b>	<b>\$ 2,038,418</b>	<b>\$ 5,380,210</b>	<b>\$ 2,650,729</b>			