

SHARON BOARD OF FINANCE
REGULAR MEETING
TUESDAY, MARCH 16, 2021
7PM
TOWN HALL
ZOOM
<https://us02web.zoom.us/j/8727483273>
Meeting ID: 872 748 3273

1. Call to order
2. Adopt agenda
3. Public comment on agenda items
4. Minutes: 3/3/21, 2/16/21, 2/2/21 & 12/8/20
5. BOS/Sharon Green Committee's previous request
6. Presentation; Board of Education's proposed 2021-2022 budget
7. Presentation: Board of Selectmen's proposed 2021-2022 budget
 - a. Request appropriation from Undesignated – Hotchkiss Library – Capital Improvements \$36,794.32
8. Selectmen's financial report ending 02/28/21
 - a. Forecast of any anticipated overages
 - b. Report Tax Collector
9. Set special meeting date to further review/discuss/decision on proposed budgets
10. Adjourn

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SHARON TOWN CLERK

The Sharon Green Committee

March 9, 2021

To: Members of the Sharon Board of Finance

From: The Sharon Green Committee

The Sharon Green Committee thanks all of you for your support of the Town's especially important Green project. It has been long-time in the making. Since the partial completion of the project, we have had many residents commenting on how wonderful the Green looks. During the strenuous times that faced all of us dealing with COVID, the Green has been a place for many to use and enjoy, especially our large population of older residents.

We would like to take this time to address concerns raised at the March 3, 2021 Board of Finance meeting.

1. Timeframe for the State Milling / Paving

We do not have a definitive time for the State to mill / pave Main Street. Tom Casey, Committee Member, has had several conversations with the local DOT Office to ascertain if we could get a tentative timetable.

We will get in touch with State Representative Maria Horn to request that she contact the DOT to possibly get more definitive answers.

2. When the Green Project went out for an RFP, eight (8) companies responded. Only RAR bid on the entire project (Phase One). One company bid on just one part of the project. Due to timing of the various elements involved (drainage, installation of the granite, grading, and seeding), it was concluded that having one company perform all these components would be the best way to proceed.

RAR is familiar with the intricacies of the Green (drainage pipes, older pipes, etc.) and their locations. The Green Committee believes that it would be beneficial to the Town of Sharon to consider extending that company's contract in a Change Order to complete the granite curbing for Phase Two. Hiring another company could be costly to the Town of Sharon because a new company would need to work with the engineer to get the full details of the complexities of the Green.

The Green Committee always intended to complete the remaining granite curbing around the lower area of the Green with the understanding that coordination would be needed with the State of Connecticut for its milling / paving project.

As you may recall, there were significant problems with the drainage and pipes. When the Town was unable to find a company to do that work, RAR stepped in and completed the work efficiently and effectively.

When Phase One was completed, it was obvious that visitors/residents would continue to park on the lower green area; thus, continuing to cause damage to the Green. Although Stephen Wasley (Sharon's Greenkeeper) has made every attempt to prevent this from happening, it continues. If we do not put in the granite curbing, this problem will continue to accelerate and ultimately ruin all that has been accomplished. It

could also cost additional monies and be a detriment to those funds already disbursed by the Town. The remaining funds would help remedy this problem.

The approval for the full amount (Phase One and Phase Two) was approved by the Board of Selectmen, the Board of Finance, and finally at a Town Meeting. The Green Committee expected the remaining funds to be used for Phase Two.

Considerations for extending RAR's contract on a Change Order, seems very appropriate given the above issues.

3. The last time the Town ordered granite; it took about five (5) weeks for delivery. As a reminder, we had "beveled granite" to prevent extreme damage to cars and therefore that took longer to "make." We would order the same type of granite for this extended project.

4. RAR will hold the labor costs for this project through the end of the calendar year.

The Sharon Green Committee would appreciate the Board of Finance approve holding the remaining Encumbered Funds for Phase Two until December 2021 when we would provide an update on the State's intentions for paving / milling. At that point we would further discuss the Encumbered Green Funds. The Green Committee would ask that the Town purchase the granite now. You all are aware of the "ups and downs" of getting many products during COVID, as well as the up and down prices of products. Therefore, it would behoove all of us to order the granite now and store it at the Town Garage.

Again, the Green Committee always believed that the total amount approved by all entities would remain for both Phase One and Two of the Green Project. It does not seem a detriment for the Town to approve the use of the remaining funds for Phase Two.

We appreciate your consideration of this request. Should you have further questions, please feel free to be in touch with the Sharon Green Committee.

Sincerely,

Betsy Hall (Chairperson), Linda Amerighi, Tom Casey, Eric Golden, Stephen Wasley, and Marlene Woodman
Members, Sharon Green Committee

Town of Sharon-NonMajor Govt. Funds

Balance Sheet

As of February 28, 2021

03/09/21

Accrual Basis

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash-Capital Non Recurring	724,529.60
Cash-Equipment Replacement	136,369.54
Cash - Transfer Station	1,945,128.52
Cash-Town Aid Improved	132,962.89
Cash-Town Aid Unimproved	283,246.20
Cash-State & Local Fund	18,848.50
Cash-Brown Fund	3,313.45
Cash-Sharon Fund	13,475.83
Cash - 67 Main Street	51,080.27
Cash-Town Clerk Preservation	17,486.73
Cash-Tree Committee	4,392.45
Cash-Dog Fund	13,771.24
Cash-Amenia Landfill Fund	51,690.68
Cash - Green Rehabilitation	41,483.64
Cash-Revaluation	12,898.63
Virginia Brown CD	47,567.24
Sharon Fund CD	31,577.57
Total Checking/Savings	3,529,822.98
Other Current Assets	
Investments - Cemetery Fund	382,425.09
Accounts Receivable	-1,730.07
Total Other Current Assets	380,695.02
Total Current Assets	3,910,518.00
Other Assets	
Due from Other Funds	-132,763.00
Total Other Assets	-132,763.00
TOTAL ASSETS	3,777,755.00
LIABILITIES & EQUITY	
Equity	
Fund Balance	2,329,957.35
Net Income	1,447,797.65
Total Equity	3,777,755.00
TOTAL LIABILITIES & EQUITY	3,777,755.00

Town of Sharon General Fund

Balance Sheet

As of February 28, 2021

	Feb 28, 21
ASSETS	
Current Assets	
Checking/Savings	
Cash - Ckg. Salisbury Bk & Trst	283,279.85
Cash-MM-SBT-4020010099	4,347,658.19
Cash-Performance Bonds	
Metz	10,594.77
SBA	93,552.78
Total Cash-Performance Bonds	104,147.55
Petty Cash	
Petty Cash - Tax Collector	100.00
Petty Cash - Town Clerk	200.00
Total Petty Cash	300.00
Total Checking/Savings	4,735,385.59
Other Current Assets	
Accounts Receivable-State of CT	
Elections Grant Receivable	-2,335.47
Total Accounts Receivable-State of...	-2,335.47
Dept. of Health COVID Grant	-7,021.00
Bounced Check Pass Thru	5,052.34
Property Taxes Receivable	675,639.00
Total Other Current Assets	671,334.87
Total Current Assets	5,406,720.46
Other Assets	
Due From Other Funds	
USDA Grant TS	152,094.00
SRF-Dog Fund	-2,314.71
SRF-STEAP	50,000.00
Total Due From Other Funds	199,779.29
Total Other Assets	199,779.29
TOTAL ASSETS	5,606,499.75
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	240.46
Total Accounts Payable	240.46

Balance Sheet

As of February 28, 2021

	Feb 28, 21
Other Current Liabilities	
Advance Tax Payments	37,211.85
Deferred Property Tax Revenues	624,442.00
Due to State CT - Wet & Zo	2,375.00
State of CT - MERS	241.00
Due to Other Funds	
SRF - Town Aid Roads	-10.01
SRF-Capital Nonrecurring	-132,763.00
SRF-Dog Fund	700.10
Total Due to Other Funds	-132,072.91
Due to Transfer Station	800.00
Performance Bonds Payable	104,147.55
2100 · Payroll Liabilities	
941 Taxes Due	-329.96
Dental	1,626.24
2100 · Payroll Liabilities - Other	-1,433.24
Total 2100 · Payroll Liabilities	-136.96
Total Other Current Liabilities	637,007.53
Total Current Liabilities	637,247.99
Long Term Liabilities	
Security Deposit-67 Main Street	1,000.00
Total Long Term Liabilities	1,000.00
Total Liabilities	638,247.99
Equity	
Fund Balance Assigned	
Fund Balance Assigned next year	372,939.00
Encumbered	
P & Z Clerk/Asst. 19/20	188.88
Wetlands Clerk Asst. 19/20	216.57
Town Hall Building 18/19	6,816.92
Town Counsel 18/19	1,868.96
Total Encumbered	9,091.33
Total Fund Balance Assigned	382,030.33
Fund Balance	
Sharon Housing Authority	100,000.00
Total Fund Balance	100,000.00

Balance Sheet

As of February 28, 2021

	Feb 28, 21
3000 - Opening Bal Equity	-211,655.13
Unreserved /Undesignated	2,791,465.47
Net Income	1,906,411.09
Total Equity	4,968,251.76
TOTAL LIABILITIES & EQUITY	5,606,499.75

BOARD OF FINANCE BACK TAX BALANCE REPORT

Date	Uncollected Tax Prior Years
3/13/19	\$ 525,207.92
4/25/19	\$ 511,259.97
6/19/19	\$ 488,185.24
8/31/19	\$ 628,643.69 (2017 BECAME BACK TAX)
11/30/19	\$ 585,491.15
5/31/20	\$ 453,329.22
9/9/20	\$ 546,743.89 (2018 became back tax)
11/30/20	\$ 516,981.22
02/28/21	\$ 433,732.56

Town of Sharon General Fund
Profit & Loss Budget vs. Actual
July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Property Taxes				
Current Taxes	8,666,746.39	10,369,526.00	-1,702,779.61	83.6%
Back Taxes	0.00	200,000.00	-200,000.00	0.0%
Total Property Taxes	8,666,746.39	10,569,526.00	-1,902,779.61	82.0%
Intergovernmental Revenues				
Federal				
PILOT-Federal Property	0.00	1,000.00	-1,000.00	0.0%
Total Federal	0.00	1,000.00	-1,000.00	0.0%
State of Connecticut				
PILOT, State Property	13,010.00	13,000.00	10.00	100.1%
Tax Relief,-Elderly & Veterans	2,193.42	2,276.00	-82.58	96.4%
UnrestrictedGrants/Pequot	667.00	2,001.00	-1,334.00	33.3%
Misc. Grants	12,935.00	500.00	12,435.00	2,587.0%
School Grants				
TTL 1 REG	53,500.00			
ECS	6,718.00	9,960.00	-3,242.00	67.4%
Total School Grants	60,218.00	9,960.00	50,258.00	604.6%
Total State of Connecticut	89,023.42	27,737.00	61,286.42	321.0%
Total Intergovernmental Revenues	89,023.42	28,737.00	60,286.42	309.8%
Investment Income				
Earned Interest	4,481.74	50,000.00	-45,518.26	9.0%
Total Investment Income	4,481.74	50,000.00	-45,518.26	9.0%
Licenses, Fees and Charges				
Town Clerk Fees				
Town Clerk Pres. Acct.	7,648.50			
Town Clerk Fees - Other	198,230.68	70,000.00	128,230.68	283.2%
Total Town Clerk Fees	205,879.18	70,000.00	135,879.18	294.1%
Town Beach	5,970.00	9,000.00	-3,030.00	66.3%
Vital Statistics	21,733.20	30,000.00	-8,266.80	72.4%
Building Permits	119,821.37	100,000.00	19,821.37	119.8%
Zoning Permits/ZBA	2,396.00	2,500.00	-104.00	95.8%
Sanitary Inspector	5,350.00	5,000.00	350.00	107.0%
Sharon Ridge PILOT	1,000.00	1,000.00	0.00	100.0%
Cemetery Fund	36.00	8,800.00	-8,764.00	0.4%
MiscellaneousGF	21,815.63	48,750.00	-26,934.37	44.8%
Misc. Clerk	3,679.68			
Licenses, Fees and Charges - Other	188.00			
Total Licenses, Fees and Charges	387,869.06	275,050.00	112,819.06	141.0%
Other Revenues				
TeleCom. Property Tax	0.00	13,000.00	-13,000.00	0.0%
School Contra	107,385.67			

Town of Sharon General Fund
Profit & Loss Budget vs. Actual
July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Town-Contra				
Dog Fund	-2,572.99			
Town-Contra - Other	0.00			
Total Town-Contra	-2,572.99			
Total Other Revenues	104,812.68	13,000.00	91,812.68	806.3%
Total Income	9,252,933.29	10,936,313.00	-1,683,379.71	84.6%
Expense				
2 · Administrative Assistant				
2a · Office Assistant	0.00	1,000.00	-1,000.00	0.0%
2 · Administrative Assistant - Other	33,786.64	50,680.00	-16,893.36	66.7%
Total 2 · Administrative Assistant	33,786.64	51,680.00	-17,893.36	65.4%
General Government				
1 · Office of Selectmen				
1a · 1st. Selectman Salary	46,937.36	70,406.00	-23,468.64	66.7%
1b & c · Selectman Salary	7,160.00	10,740.00	-3,580.00	66.7%
1d · 1st. Selectman Expenses	42.85	500.00	-457.15	8.6%
1e · Telephone	882.26	1,000.00	-117.74	88.2%
1f · Printing	210.11	500.00	-289.89	42.0%
1g · Legal Notices	343.20	600.00	-256.80	57.2%
1h · Dues & Memberships	991.50	1,983.00	-991.50	50.0%
1i · Envelopes & Postage	782.39	1,000.00	-217.61	78.2%
1j · Miscellaneous	870.93	1,000.00	-129.07	87.1%
1k · Authority Having Jurisdiction	127.40	600.00	-472.60	21.2%
1kii · Newsletter - Mailing	0.00			
Newsletter - Annual Postal Perm	0.00			
Total 1 · Office of Selectmen	58,348.00	88,329.00	-29,981.00	66.1%
3 · Probate Court				
3a · Postage/Printing/Supplies	0.00			
3b · Telephone/DSL	0.00			
3 · Probate Court - Other	5,463.64	5,464.00	-0.36	100.0%
Total 3 · Probate Court	5,463.64	5,464.00	-0.36	100.0%
4 · Elections				
4a · Legal Notices	0.00	600.00	-600.00	0.0%
4b · Registrars	8,020.14	8,650.00	-629.86	92.7%
4c · Election Conference&Courses	180.00	600.00	-420.00	30.0%
4d · Printing Ballots	2,232.62	2,000.00	232.62	111.6%
4e · Envelopes/Postage/Canvass	411.62	500.00	-88.38	82.3%
4f · Machine Cards-Maintenance&Progr	2,150.00	3,900.00	-1,750.00	55.1%
4g · Election Workers	3,463.93	4,820.00	-1,356.07	71.9%
4h · Miscellaneous & Election Food	429.61	500.00	-70.39	85.9%
4i · Telephone	842.25	800.00	42.25	105.3%
Total 4 · Elections	17,730.17	22,370.00	-4,639.83	79.3%
5 · Board of Finance/Annual Report	0.00	1,000.00	-1,000.00	0.0%
6 · Auditor	0.00	22,500.00	-22,500.00	0.0%

Town of Sharon General Fund
 Profit & Loss Budget vs. Actual
 July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
7 · Town Treasurer				
7a · Assistant Treasurer	0.00	500.00	-500.00	0.0%
7 · Town Treasurer - Other	12,157.36	18,236.00	-6,078.64	66.7%
Total 7 · Town Treasurer	12,157.36	18,736.00	-6,578.64	64.9%
8 · Town Counsel				
8a · Labor Counsel	15,724.06	1,000.00	14,724.06	1,572.4%
8 · Town Counsel - Other	2,039.98	8,000.00	-5,960.02	25.5%
Total 8 · Town Counsel	17,764.04	9,000.00	8,764.04	197.4%
9 · Assessors				
9a · Assessor Salary	24,120.00	34,840.00	-10,720.00	69.2%
9b · Assistant Assessor	17,333.36	26,000.00	-8,666.64	66.7%
9b · Personnel Costs	0.00			
9c · Telephone	882.25	900.00	-17.75	98.0%
9d · Supplies	110.16	1,200.00	-1,089.84	9.2%
9e · Envelopes & Postage	434.45	800.00	-365.55	54.3%
9f · Dues	70.00	100.00	-30.00	70.0%
9g · Mileage	152.95	500.00	-347.05	30.6%
9h · Assessor School	0.00	750.00	-750.00	0.0%
9i · Printing	320.57	350.00	-29.43	91.6%
9j · Data Processing/Cloud Hosting	17,941.50	17,396.00	545.50	103.1%
9k · Extra Project	0.00			
9k · Ex Project/Office Support	3,528.21	7,200.00	-3,671.79	49.0%
9l · Tax Maps	0.00	1,000.00	-1,000.00	0.0%
9m · Revaluation	5,000.00	5,000.00	0.00	100.0%
Total 9 · Assessors	69,893.45	96,036.00	-26,142.55	72.8%
10 · Board of Assessment Appeals	157.75	2,000.00	-1,842.25	7.9%
11 · Tax Collector				
11a · Salary	23,663.70	34,181.00	-10,517.30	69.2%
11b · Postage & Envelopes	673.05	2,800.00	-2,126.95	24.0%
11c · Legal Notices	654.24	1,200.00	-545.76	54.5%
11d · Supplies & Misc.	667.30	400.00	267.30	166.8%
11e · Schooling	25.00	500.00	-475.00	5.0%
11f · Telephone	642.65	900.00	-257.35	71.4%
11g · Software/Printing/On Line bill	7,006.91	7,295.00	-288.09	96.1%
11h · Dept. Motor Vehicles	250.00	250.00	0.00	100.0%
Total 11 · Tax Collector	33,582.85	47,526.00	-13,943.15	70.7%
12 · Town Clerk				
12a · Town Clerk Salary	36,664.56	52,960.00	-16,295.44	69.2%
12b · Assistant Town Clerk	12,586.39	19,282.00	-6,695.61	65.3%
12c · Postage & Envelopes	887.65	600.00	287.65	147.9%
12d · Education/Conference	325.00	1,500.00	-1,175.00	21.7%
12e · Records System & Maps	6,822.86	31,018.00	-24,195.14	22.0%
12f · Records Restoration	1,000.00	19,018.00	-18,018.00	5.3%
12g · Vital Statistics	1,062.33	1,500.00	-437.67	70.8%
12h · Miscellaneous	638.08	600.00	38.08	106.3%
12i · Telephone	1,041.45	1,500.00	-458.55	69.4%
12j · Equipment	1,482.40	1,500.00	-17.60	98.8%

Town of Sharon General Fund
Profit & Loss Budget vs. Actual
July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
12k · Legal Notices	23.10	100.00	-76.90	23.1%
Fish & Hunt Licenses	0.00			
Total 12 · Town Clerk	62,533.82	129,578.00	-67,044.18	48.3%
13 · Planning & Zoning Comm.				
13a · General Expenses	2,472.22	5,000.00	-2,527.78	49.4%
13b · Zoning Enforcement Officer				
13 b-1 · Clerk/Asst.	17.06	3,548.00	-3,530.94	0.5%
13b · Zoning Enforcement Officer - Ot...	24,298.56	35,093.00	-10,794.44	69.2%
Total 13b · Zoning Enforcement Officer	24,315.62	38,641.00	-14,325.38	62.9%
13c · Zoning Board of Appeals	154.70	750.00	-595.30	20.6%
13d · Legal Counsel	0.00	4,000.00	-4,000.00	0.0%
13e · Engineer/Consultant	0.00	2,000.00	-2,000.00	0.0%
Total 13 · Planning & Zoning Comm.	26,942.54	50,391.00	-23,448.46	53.5%
14 · Town Hall				
14a · Janitor	7,788.54	11,195.00	-3,406.46	69.6%
14b · Heat	3,163.02	8,500.00	-5,336.98	37.2%
14c · Electricity	7,603.59	11,000.00	-3,396.41	69.1%
14d · Water & Sewer	3,468.36	6,000.00	-2,531.64	57.8%
14e · Repairs/Maint.	4,955.13	27,000.00	-22,044.87	18.4%
14f · Building Maintenance	9,585.00	19,750.00	-10,165.00	48.5%
14g · Supplies	1,269.97	1,700.00	-430.03	74.7%
14h · Equipment	0.00	5,000.00	-5,000.00	0.0%
14i · Telephone//F.Alarm	6,193.68	7,000.00	-806.32	88.5%
14j · Equipment Contract/Service	4,004.18	4,500.00	-495.82	89.0%
14k · Computer	17,052.00	25,000.00	-7,948.00	68.2%
14l · Miscellaneous	170.95	500.00	-329.05	34.2%
14m · Web Site				
14ml · Website input	3,985.20	5,755.00	-1,769.80	69.2%
14m · Web Site - Other	3,128.18	3,150.00	-21.82	99.3%
Total 14m · Web Site	7,113.38	8,905.00	-1,791.62	79.9%
14n · Xerox	4,749.71	7,000.00	-2,250.29	67.9%
14o · Map Copier	13,874.71	14,288.00	-413.29	97.1%
Total 14 · Town Hall	90,992.22	157,338.00	-66,345.78	57.8%
15 · 67 Main Street				
Electricity	0.00			
Heat	0.00			
15a · Maintenance & Repairs	0.00			
Total 15 · 67 Main Street	0.00			
16 · Town Insurance	74,827.59	110,000.00	-35,172.41	68.0%
17 · Employee Benefits				
17a · Soc. Sec. Tax & Medicare	56,538.97	90,000.00	-33,461.03	62.8%
17b · Hospitalization & Life	234,204.42	360,000.00	-125,795.58	65.1%
17c · Pension	195.00	64,000.00	-63,805.00	0.3%
Total 17 · Employee Benefits	290,938.39	514,000.00	-223,061.61	56.6%

Town of Sharon General Fund
 Profit & Loss Budget vs. Actual
 July 2020 through February 2021

Accrual Basis

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Bldg Off/FireMarshal				
18 · Building Off./Fire Marshal Sal.	53,956.44	77,937.00	-23,980.56	69.2%
18a · Office Expense/Telephone	2,881.92	8,200.00	-5,318.08	35.1%
18b · Secretary	18,454.86	26,657.00	-8,202.14	69.2%
18c · Plan Re/cons/ insp/Spec. Events	0.00	2,250.00	-2,250.00	0.0%
18d · Vehicle	2,002.76	35,000.00	-32,997.24	5.7%
18e · Equipment Fund	2,500.00	2,500.00	0.00	100.0%
18f · File Clerk	1,502.93	2,661.00	-1,158.07	56.5%
Unexpended Funds	0.00			
Total Bldg.Off/FireMarshal	81,298.91	155,205.00	-73,906.09	52.4%
19 · Misc. Administration				
19a · Inland Wetlands				
19a-1 · Clerk	4,086.00	5,919.00	-1,833.00	69.0%
19a · Inland Wetlands - Other	1,291.05	3,000.00	-1,708.95	43.0%
Total 19a · Inland Wetlands	5,377.05	8,919.00	-3,541.95	60.3%
19b · Conservation Commission	12.74	2,200.00	-2,187.26	0.6%
19c · Northwest Conser.Dist.	900.00	900.00	0.00	100.0%
19d · NW CT COG	2,162.40	2,163.00	-0.60	100.0%
19e · Historic District Commission				
19e1 · Secretary/EO	2,800.52	2,500.00	300.52	112.0%
19e · Historic District Commission - O...	1,067.96	2,000.00	-932.04	53.4%
Total 19e · Historic District Commission	3,868.48	4,500.00	-631.52	86.0%
19f · Open Burning Official	0.00	936.00	-936.00	0.0%
19g · Housatonic River Commission	350.00	400.00	-50.00	87.5%
19h · Regional Housing Council	100.00	100.00	0.00	100.0%
19j · NW CT Planning Collaborative	0.00			
19k · Energy & Environment Commission	79.76	600.00	-520.24	13.3%
Total 19 · Misc. Administration	12,850.43	20,718.00	-7,867.57	62.0%
20 · Community Hall				
20a · Janitor	688.96	3,487.00	-2,798.04	19.8%
20b · Heat	1,128.88	3,000.00	-1,871.12	37.6%
20c · Electricity	679.02	1,500.00	-820.98	45.3%
20d · Water & Sewer	463.61	900.00	-436.39	51.5%
20e · Telephone/Alarm	1,568.77	2,000.00	-431.23	78.4%
20f · Repairs/Maint.	10,222.95	15,000.00	-4,777.05	68.2%
20g · Supplies	70.38	600.00	-529.62	11.7%
Total 20 · Community Hall	14,822.57	26,487.00	-11,664.43	56.0%
Total General Government	870,303.73	1,476,678.00	-606,374.27	58.9%

Town of Sharon General Fund
 Profit & Loss Budget vs. Actual
 July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Public Safety				
21 · Public Safety - Fire				
21a · Fire Protection	73,333.36	110,000.00	-36,666.64	66.7%
21b · Insurance	25,351.00	26,000.00	-649.00	97.5%
21c · Siren Expense	0.00	200.00	-200.00	0.0%
21d · Reserve Fund - Equipment	0.00	55,000.00	-55,000.00	0.0%
21e · Dispatch Service	30,624.99	30,625.00	-0.01	100.0%
21f · EMS Council	0.00	50.00	-50.00	0.0%
21g · E-911	0.00	10.00	-10.00	0.0%
21h · Dry Hydrants	0.00	2,000.00	-2,000.00	0.0%
21i · Awards Program	0.00	38,000.00	-38,000.00	0.0%
21j · Ambulance	5,500.00	5,500.00	0.00	100.0%
Total 21 · Public Safety - Fire	134,809.35	267,385.00	-132,575.65	50.4%
22a · Safety Officers-Halloween	350.00	450.00	-100.00	77.8%
22b · Street Lighting	3,951.76	7,000.00	-3,048.24	56.5%
22c · Water/hydrants	38,532.00	52,000.00	-13,468.00	74.1%
23 · Civil Preparedness	5,000.00	5,010.00	-10.00	99.8%
24a · Dog Warden				
24 · Dog Pound	2,730.26	3,000.00	-269.74	91.0%
24b · Asst. Dog Warden	0.00	10.00	-10.00	0.0%
24a · Dog Warden - Other	2,000.00	2,000.00	0.00	100.0%
Total 24a · Dog Warden	4,730.26	5,010.00	-279.74	94.4%
Total Public Safety	187,373.37	336,855.00	-149,481.63	55.6%
Public Works				
26 · Highways				
26a · Signs	3,736.00	5,000.00	-1,264.00	74.7%
26i · Tires	6,479.14	10,000.00	-3,520.86	64.8%
26a · Wages	234,130.65	419,000.00	-184,869.35	55.9%
26b · Overtime hourly wages	53,477.80	80,000.00	-26,522.20	66.8%
26c · Outside Contractors	34,547.45	10,000.00	24,547.45	345.5%
26d · Repairs - Equipment	10,911.20	45,000.00	-34,088.80	24.2%
26c · Repairs - Equip & Building	0.00			
26e · Repairs - Building	976.25	10,000.00	-9,023.75	9.8%
26f · Supplies	21,235.89	40,000.00	-18,764.11	53.1%
26g · Heat	7,386.05	7,000.00	386.05	105.5%
26h · Electricity	3,328.03	8,000.00	-4,671.97	41.6%
26i · Gas & Diesel Fuel	16,344.64	45,000.00	-28,655.36	36.3%
26j · Oil & Grease	2,030.62	4,500.00	-2,469.38	45.1%
26k · Telephone/Cable	2,802.73	3,500.00	-697.27	80.1%
26l · Welding Supplies	942.30	2,000.00	-1,057.70	47.1%
26m · Sand	9,976.17	20,000.00	-10,023.83	49.9%
26n · Salt	22,517.16	150,000.00	-127,482.84	15.0%
26o · Plowblades	4,370.00	6,000.00	-1,630.00	72.8%
26p · Miscellaneous	6,561.47	6,500.00	61.47	100.9%
26q · Road Repair	338.10	200,000.00	-199,661.90	0.2%
26r · Drainage, bridges & culverts	27,206.09	60,000.00	-32,793.91	45.3%
26s · Equipment Rental	2,497.75	15,000.00	-12,502.25	16.7%
Total 26 · Highways	471,795.49	1,146,500.00	-674,704.51	41.2%

Town of Sharon General Fund
 Profit & Loss Budget vs. Actual
 July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
28 · Municipal Waste				
28a · Transfer Station	242,686.00	242,686.00	0.00	100.0%
28b · Brush Removal	0.00	12,000.00	-12,000.00	0.0%
28c · Household Haz. Waste	480.35	1,500.00	-1,019.65	32.0%
Total 28 · Municipal Waste	243,166.35	256,186.00	-13,019.65	94.9%
27 · Equipment Fund	100,000.00	100,000.00	0.00	100.0%
Total Public Works	814,961.84	1,502,686.00	-687,724.16	54.2%
Health and Welfare				
29 · Dept. of Health				
29a · Salary- Health Director	12,309.36	18,464.00	-6,154.64	66.7%
29a1 · Salary - Medical Advisor	2,815.50	5,631.00	-2,815.50	50.0%
29a2 · Food Inspector - hourly	420.42	4,000.00	-3,579.58	10.5%
29b · Registered Sanitarian	0.00	2,150.00	-2,150.00	0.0%
29c · Mandated Vaccines	0.00	10.00	-10.00	0.0%
29d · Expenses	1,392.46	2,000.00	-607.54	69.6%
29f · Department Assistant Salaries	3,731.00	3,900.00	-169.00	95.7%
	0.00			
Total 29 · Dept. of Health	20,668.74	36,155.00	-15,486.26	57.2%
30 · Sanitary Inspector	850.00	2,653.00	-1,803.00	32.0%
31 · Public Health Nurse	1,016.40	4,740.00	-3,723.60	21.4%
33 · Welfare/Social Service				
33a · Soc Serv Agent/Vet. Contact	23,573.36	35,360.00	-11,786.64	66.7%
33b · Office Expense	555.49	1,000.00	-444.51	55.5%
33c · Telephone	642.65	8,000.00	-7,357.35	8.0%
33d · General Assistance	1,959.58	6,000.00	-4,040.42	32.7%
Total 33 · Welfare/Social Service	26,731.08	50,360.00	-23,628.92	53.1%
Total Health and Welfare	49,266.22	93,908.00	-44,641.78	52.5%
Parks and Recreation				
36 · Recreation				
36a · Veterans Field				
36a1 · Upkeep	5,223.84	16,000.00	-10,776.16	32.6%
36a2 · Electric	407.98	1,000.00	-592.02	40.8%
36a3 · Repairs/Maintenance	20,575.50	22,500.00	-1,924.50	91.4%
36a4 · Mowing/Maintenance	4,833.15	7,733.00	-2,899.85	62.5%
36 a4 · Mowing assistant	336.00	1,000.00	-664.00	33.6%
Total 36a · Veterans Field	31,376.47	48,233.00	-16,856.53	65.1%
36b · Umpires	0.00	1,000.00	-1,000.00	0.0%
36c · Supplies/Equipment/Repair	990.49	1,200.00	-209.51	82.5%
36d · Tennis Courts Maintenance	0.00	2,000.00	-2,000.00	0.0%
36e · Skating Rink/Pool Rental	0.00	1,200.00	-1,200.00	0.0%
36f · Telephone	422.25	600.00	-177.75	70.4%
Total 36 · Recreation	32,789.21	54,233.00	-21,443.79	60.5%

Town of Sharon General Fund
 Profit & Loss Budget vs. Actual
 July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
37 · Youth Services				
37a · Director Salary	32,814.00	47,398.00	-14,584.00	69.2%
37b · Assistant Directors	0.00	3,000.00	-3,000.00	0.0%
37c · Telephone	1,217.86	2,280.00	-1,062.14	53.4%
37d · Equipment & Supplies	490.28	500.00	-9.72	98.1%
37e · Special Travel	491.63	2,000.00	-1,508.37	24.6%
37f · Professional Development	600.00	600.00	0.00	100.0%
37g · Little Rascals	0.00	24,000.00	-24,000.00	0.0%
37i · Summer Jobs	0.00	5,000.00	-5,000.00	0.0%
37j · Summer Programs	0.00	4,000.00	-4,000.00	0.0%
Total 37 · Youth Services	35,613.77	88,778.00	-53,164.23	40.1%
35 · Town Beach				
35a · Water Safety Instructor	0.00	1,500.00	-1,500.00	0.0%
35b · Swim Team Coach & Asst.	0.00			
35c · Beach Manager/Gate Attend.	15,863.00	13,000.00	2,863.00	122.0%
35d · Lifeguards	25,990.78	30,000.00	-4,009.22	86.6%
35e · Sand/Weed Control	1,800.00	5,000.00	-3,200.00	36.0%
35f · Electric & Telephone	1,244.53	1,800.00	-555.47	69.1%
35g · Miscellaneous	0.00			
35h · Beach Supplies	2,474.00	1,500.00	974.00	164.9%
35i · General Maintenance	16,916.79	26,000.00	-9,083.21	65.1%
Swim Team Supplies	0.00			
35j · Water Lease	228.16	350.00	-121.84	65.2%
Total 35 · Town Beach	64,517.26	79,150.00	-14,632.74	81.5%
25 · Sharon Green				
25b · Maintainer Assistant	0.00			
25c · Snow Removal	0.00	0.00	0.00	0.0%
25d · Barn, elec. & heat	848.92	2,000.00	-1,151.08	42.4%
25e · New Equipment	0.00	4,000.00	-4,000.00	0.0%
25f · Equipment Repair	51.48	3,500.00	-3,448.52	1.5%
25g · Green Repair	10,000.00	10,000.00	0.00	100.0%
25h · Gas & Oil	544.70	2,000.00	-1,455.30	27.2%
25i · Leaf Pickup	2,000.00	2,000.00	0.00	100.0%
25j · Tree Fund	15,000.00	15,000.00	0.00	100.0%
25k · Tree Decorations	3,000.00	3,000.00	0.00	100.0%
25m · Miscellaneous	598.08	1,500.00	-901.92	39.9%
Total 25 · Sharon Green	32,043.18	43,000.00	-10,956.82	74.5%
Total Parks and Recreation	164,963.42	265,161.00	-100,197.58	62.2%
Highway Road Repair encumber	0.00			
Miscellaneous Expense				
34 · Hotchkiss Library				
34a · Strategic Plan	0.00			
34 · Hotchkiss Library - Other	55,000.00	100,000.00	-45,000.00	55.0%
Total 34 · Hotchkiss Library	55,000.00	100,000.00	-45,000.00	55.0%
40 · Contingency Fund	0.00	10.00	-10.00	0.0%

Town of Sharon General Fund
 Profit & Loss Budget vs. Actual
 July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
32 · Contributions				
32a · Community Mental Health Aff.	0.00	3,000.00	-3,000.00	0.0%
32b · Geer Adult Day Center	11,000.00	11,000.00	0.00	100.0%
32c · Susan B. Anthony	1,500.00	1,500.00	0.00	100.0%
32d · Women's Support Services	1,500.00	1,500.00	0.00	100.0%
32e · Sharon Day Care	0.00	40,000.00	-40,000.00	0.0%
32f · Elderly Nutrition	769.16	770.00	-0.84	99.9%
32g · Sharon Historical Society	20,000.00	20,000.00	0.00	100.0%
32h · Rural Transit	810.00	810.00	0.00	100.0%
32 i · Sharon Community Fdn./Fuel Bank	1,500.00	1,500.00	0.00	100.0%
32j · Chore Service	5,000.00	5,000.00	0.00	100.0%
32k · NW Reg. Mental Health Board	0.00	0.00	0.00	0.0%
32l · Herbert G. Klebes, Post #126	0.00	1,000.00	-1,000.00	0.0%
32m · HVA	0.00	250.00	-250.00	0.0%
32n · Greenwoods Counseling Ref.	2,000.00	2,000.00	0.00	100.0%
32o · Sharon Playhouse	5,000.00	5,000.00	0.00	100.0%
32p · FISII NWCT Homeless Shelter	0.00	500.00	-500.00	0.0%
32q · Hous. Youth Serv. Bureau	9,500.00	9,500.00	0.00	100.0%
Total 32 · Contributions	58,579.16	103,330.00	-44,750.84	56.7%
41 · Miscellaneous				
41a · Call Before You Dig	0.00	10.00	-10.00	0.0%
41b · Town Clock	1,378.66	1,800.00	-421.34	76.6%
41c · Memorial Park	500.51	800.00	-299.49	62.6%
41d · Unemployment Insurance	19,004.83	10.00	18,994.83	190,048.3%
41e · Miscellaneous	316.07	2,000.00	-1,683.93	15.8%
41f · Interest Temp. Loan	0.00	10.00	-10.00	0.0%
41g · Memorial Day Fund	0.00	10.00	-10.00	0.0%
41h · Judgment & Losses	0.00	10.00	-10.00	0.0%
41i · Removal Dead Trees	14,382.50	30,000.00	-15,617.50	47.9%
41j · Tree Warden	2,317.00	2,317.00	0.00	100.0%
41k · Tax Refunds	2,337.48	7,500.00	-5,162.52	31.2%
41l · Homeowners/Renters Rebate Progr	0.00	10.00	-10.00	0.0%
41m · Sharon Connect Task Force	2,549.30	2,775.00	-225.70	91.9%
Total 41 · Miscellaneous	42,786.35	47,252.00	-4,465.65	90.5%
39 · Cemeteries				
39a · Boland District	0.00	300.00	-300.00	0.0%
39b · East Street	0.00	1,000.00	-1,000.00	0.0%
39c · Ellsworth	0.00	1,200.00	-1,200.00	0.0%
39d · Hillside	0.00	3,500.00	-3,500.00	0.0%
39e · Methodist Assoc.	420.00	1,500.00	-1,080.00	28.0%
39f · St. Bernard's	0.00	300.00	-300.00	0.0%
39g · St. Bridget's	0.00	300.00	-300.00	0.0%
39h · Sharon East Side	0.00	300.00	-300.00	0.0%
39i · Ticknor Woods	0.00	400.00	-400.00	0.0%
Total 39 · Cemeteries	420.00	8,800.00	-8,380.00	4.8%
38 · Reserve Fund - Capital	10,000.00	10,000.00	0.00	100.0%
38a · Parks & Rec. Capital Improve.	25,000.00	25,000.00	0.00	100.0%
Total Miscellaneous Expense	191,785.51	294,392.00	-102,606.49	65.1%

Town of Sharon General Fund
Profit & Loss Budget vs. Actual
July 2020 through February 2021

	Jul '20 - Feb 21	Budget	\$ Over Budget	% of Budget
Debt Service				
Interest/Payment on Bonding	613,344.30	613,345.00	-0.70	100.0%
Old Amenia Landfill	35,000.00	35,000.00	0.00	100.0%
Town Clock - Repairs/Mainten.	0.00	10.00	-10.00	0.0%
Transfer Station Debt Service	23,000.00	54,000.00	-31,000.00	42.6%
Total Debt Service	671,344.30	702,355.00	-31,010.70	95.6%
Town Hall repairs encumbered	0.00			
Capital				
Ballfield	0.00			
Capital - Other	0.00			
Total Capital	0.00			
Board of Education	4,393,092.17	6,555,837.00	-2,162,744.83	67.0%
Total Expense	7,376,877.20	11,279,552.00	-3,902,674.80	65.4%
Net Ordinary Income	1,876,056.09	-343,239.00	2,219,295.09	-546.6%
Other Income/Expense				
Other Income				
BOE COVID	30,270.00			
Misc. Town	0.00			
Town Contra	85.00			
Total Other Income	30,355.00			
Net Other Income	30,355.00			
Net Income	1,906,411.09	-343,239.00	2,249,650.09	-555.4%

GRAND RATEBOOK BALANCE SHEET REPORT
TOWN OF SHARON
GRAND LIST YEAR 2019

Year: 2004 To 2018, Pay Date: 02/28/2021, Time: 03/10/2021 10:49:08 am All

Page: 1

Conditions: Recap By Year: Yes Recap By Dist: No Act/Susp: Active, Cycle: 00 To 00, Type: TOWN, Bill Type: 00 - ALL BILLS

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
REAL ESTAT	3	4,025.40	0.00	0.00	4,025.40	0.00	0.00	0.00	0.00	0.00	0.00	4,025.40
PERSONALPR	9	753.25	0.00	0.00	753.25	0.00	0.00	0.00	0.00	0.00	0.00	753.25
MOTORVEHIC	42	3,164.02	0.00	0.00	3,164.02	0.00	0.00	0.00	0.00	0.00	-48.75	3,164.02
MV SUPPLEM	12	697.60	0.00	0.00	697.60	0.00	0.00	0.00	0.00	0.00	-4.61	697.60
YR: 2005	66	8,640.27	0.00	0.00	8,640.27	0.00	0.00	0.00	0.00	0.00	-53.36	8,640.27
REAL ESTAT	3	4,025.40	0.00	0.00	4,025.40	0.00	0.00	0.00	0.00	0.00	0.00	4,025.40
PERSONALPR	11	1,402.71	0.00	0.00	1,402.71	0.00	0.00	0.00	0.00	0.00	0.00	1,402.71
MOTORVEHIC	49	2,923.91	0.00	0.00	2,923.91	0.00	0.00	0.00	0.00	0.00	-79.23	2,923.91
MV SUPPLEM	17	773.79	0.00	0.00	773.79	0.00	0.00	0.00	0.00	0.00	-53.42	773.79
YR: 2006	80	9,125.81	0.00	0.00	9,125.81	0.00	0.00	0.00	0.00	0.00	-132.65	9,125.81
REAL ESTAT	5	4,077.35	0.00	0.00	4,077.35	0.00	0.00	0.00	0.00	0.00	-6.16	4,077.35
PERSONALPR	19	2,895.51	0.00	0.00	2,895.51	0.00	0.00	0.00	0.00	0.00	0.00	2,895.51
MOTORVEHIC	43	2,664.54	0.00	0.00	2,664.54	0.00	0.00	0.00	0.00	0.00	-100.65	2,664.54
MV SUPPLEM	8	298.01	0.00	0.00	298.01	0.00	0.00	0.00	0.00	0.00	0.00	298.01
YR: 2007	75	9,935.41	0.00	0.00	9,935.41	0.00	0.00	0.00	0.00	0.00	-106.81	9,935.41
REAL ESTAT	8	10,452.27	0.00	0.00	10,452.27	0.00	1,460.65	5,948.27	24.00	7,432.92	0.00	8,991.62
PERSONALPR	24	3,725.61	0.00	0.00	3,725.61	0.00	0.00	0.00	0.00	0.00	0.00	3,725.61
MOTORVEHIC	60	2,485.95	0.00	0.00	2,485.95	0.00	0.00	0.00	0.00	0.00	-111.33	2,485.95
MV SUPPLEM	3	184.96	0.00	0.00	184.96	0.00	0.00	0.00	0.00	0.00	0.00	184.96
YR: 2008	95	16,848.79	0.00	0.00	16,848.79	0.00	1,460.65	5,948.27	24.00	7,432.92	-111.33	15,388.14
REAL ESTAT	13	18,071.15	0.00	0.00	18,071.15	0.00	7,079.44	12,601.57	24.00	19,705.01	-11.65	10,991.71
PERSONALPR	26	7,823.02	0.00	0.00	7,823.02	0.00	0.00	4.03	0.00	4.03	0.00	7,823.02
MOTORVEHIC	40	1,606.54	0.00	0.00	1,606.54	0.00	0.00	0.00	0.00	0.00	-201.69	1,606.54
MV SUPPLEM	7	291.24	0.00	0.00	291.24	0.00	0.00	0.00	0.00	0.00	0.00	291.24
YR: 2009	86	27,791.95	0.00	0.00	27,791.95	0.00	7,079.44	12,605.60	24.00	19,709.04	-213.34	20,712.51
REAL ESTAT	11	21,160.17	0.00	0.00	21,160.17	0.00	7,344.61	10,737.31	48.00	18,129.92	0.00	13,815.56

GRAND RATEBOOK BALANCE SHEET REPORT

TOWN OF SHARON

GRAND LIST YEAR 2019

Year: 2004 To 2018, Pay Date: 02/28/2021, Time: 03/10/2021 10:49:11 am All

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Conditions: Recap By Year:Yes Recap By Dist:No Act/Susp: Active, Cycle: 00 To 00, Type: TOWN, Bill Type: 00 - ALL BILLS

YEAR/TYPE	ACTS	BEGINNING BALANCE	LAWFUL INC.	CORRECTIONS DEC.	TAXES COLLECTABLE	CURRENT SUSPENSE	TAXES/BINT PAID	INTEREST PAID	L+FEES PAID	TOTAL PAID	OVER PAID	UNCOLLECTED TAXES
MOTORVEHIC	63	4,245.19	0.00	0.00	4,245.19	0.00	0.00	0.00	0.00	0.00	-85.29	4,245.19
MV SUPPLEM	18	990.77	0.00	0.00	990.77	0.00	212.24	142.25	0.00	354.49	0.00	778.53
YR: 2015	116	50,279.17	0.00	0.00	50,279.17	0.00	7,770.56	6,303.61	24.00	14,098.17	-85.29	42,508.61
REAL ESTAT	56	44,215.74	0.00	0.00	44,215.74	0.00	10,629.31	5,855.36	72.00	16,556.67	-13.18	33,586.43
PERSONALPR	16	7,964.20	0.00	0.00	7,964.20	0.00	0.00	0.00	0.00	0.00	0.00	7,964.20
MOTORVEHIC	89	3,298.51	0.00	0.00	3,298.51	0.00	796.16	469.45	0.00	1,265.61	-586.89	2,502.35
MV SUPPLEM	14	467.62	0.00	0.00	467.62	0.00	0.00	0.00	0.00	0.00	0.00	467.62
YR: 2016	175	55,946.07	0.00	0.00	55,946.07	0.00	11,425.47	6,324.81	72.00	17,822.28	-600.07	44,520.60
REAL ESTAT	105	56,412.50	0.00	0.00	56,412.50	0.00	9,463.35	3,973.04	144.00	13,580.39	0.00	46,949.15
PERSONALPR	25	10,511.50	0.00	0.00	10,511.50	0.00	25.28	10.24	0.00	35.52	0.00	10,486.22
MOTORVEHIC	156	8,363.73	0.00	0.00	8,363.73	0.00	3,006.16	1,216.81	0.00	4,222.97	-267.36	5,357.57
MV SUPPLEM	18	937.35	0.00	0.00	937.35	0.00	278.25	89.62	0.00	367.87	0.00	659.10
YR: 2017	304	76,225.08	0.00	0.00	76,225.08	0.00	12,773.04	5,289.71	144.00	18,206.75	-267.36	63,452.04
REAL ESTAT	179	166,498.14	0.00	0.00	166,498.14	0.00	106,243.34	11,707.50	1,176.00	119,126.84	0.00	60,254.80
PERSONALPR	31	12,667.33	0.00	0.00	12,667.33	0.00	1,613.89	405.45	0.00	2,019.34	0.00	11,053.44
MOTORVEHIC	238	14,147.77	48.96	-495.71	13,701.02	0.00	7,118.07	1,715.01	0.00	8,833.08	-659.98	6,582.95
MV SUPPLEM	85	5,834.35	0.00	0.00	5,834.35	0.00	3,472.56	446.40	0.00	3,918.96	-4.51	2,361.79
YR: 2018	533	199,147.59	48.96	-495.71	198,700.84	0.00	118,447.86	14,274.36	1,176.00	133,898.22	-664.49	80,252.98
Grand Total	2,094	629,901.58	48.96	-496.61	629,453.93	0.00	195,721.37	97,350.90	1,632.00	294,704.27	-3,251.53	433,732.56