



DEPARTMENT OF FINANCE

Background Memorandum

To: Alvin D. Schwapp, Jr., *Town Manager*

From: Darrell V. Hill, *CFO / Director of Finance*

Copy: Sharron L. Howe, *Deputy Town Manager*
Donna J. Stewart, *Deputy Director of Finance / Controller*

Date: January 7, 2026

Subject: **Addition of a Senior Accountant (One FTE, non-union)**

Background

The purpose of this agenda item is to request that Town Council authorize the addition of a Senior Accountant in the Department of Finance's Accounting & Control Division (central finance). The Town has been delayed in filing various financial reports for the past four years. The separation from service of four core staffing members in the department including the Director, Deputy Director/Town Accountant, Payroll Manager, and Purchasing Manager have resulted in the identification of significant accounting, internal control, and operating deficiencies likely as a work around to an insufficient level of staffing and at the expense of established best practices across the organization.

Analysis

There are currently 4.5 Full Time Equivalents (FTEs) in the Accounting & Control Division of the department including four full-time FTEs (*Director, Deputy Director/Town Accountant, Payroll Manager, and Accounts Payable Specialist*) and one-half FTE (*Management Analyst*).

The Department of Finance's Accounting & Control Division is responsible for the following across all Town operations:

- Accounting
 - Payroll
 - Accounts Receivable
 - Accounts Payable
 - General Ledger maintenance, reconciliation and reporting
- Treasury functions
- Budget development, implementation, and management
- Debt and Capital Improvements administration and management
- Retirement management and administration

The Town's Department of Finance is thinly staffed with the Director and Deputy Director/Town Accountant as the only full-time central staff with full flexibility to work across disciplines without negotiation. The addition of an experienced accounting professional with broad local government experience will serve as a resource for financial matters townwide, including the Board of Education and Department of Library Services. Adding this management position will provide significantly greater ability and continuity to address and manage financial affairs townwide.

Financial Impact

The updated (from the Town Manager's Proposed FY2026 budget modification request) estimated salary range for the desired skillsets is \$110,000 - \$130,000.

Legal Consideration(s)

Compliance with statutory and other reporting requirements will continue to be challenging without an increase in experienced senior staff dedicated to the administration of the Town's financial affairs.

Alternatives

The Town could continue to embrace spending tens of thousands of dollars for consultants/temporary staff that only benefits the Town for the short period of time that they are onsite with the knowledge and experience gained, leaving upon the completion of their contracted tasks. Another alternative is that we can continue to do the best that we can with current staffing levels, which will extend the time it takes for the Town to return to and maintain compliance across all fiscal activities.

Attachment(s)

None.

Recommendation(s)

Authorize the addition of a Senior Accountant (one FTE) in the Department of Finance.

TOWN OF BLOOMFIELD SENIOR ACCOUNTANT

Department: Finance

Exempt

Grade: M5

Position Purpose:

Responsible for performing highly advanced accounting, financial analysis, and regulatory work. Under the direction of the Director of Finance or their designee, this position is responsible for performing professional and administrative work assisting the Director of Finance and the Deputy Director of Finance/Town Accountant with accounting, financial data collection, audit preparation, budget preparation, research and reporting for all areas of the Town's fiscal affairs. This position will recommend appropriate action to resolve financial and regulatory matters and will provide support across all accounting functions and lead special projects and analyses, as needed.

Supervision:

Supervision Scope: Performs varied and responsible professional, financial/technical and administrative duties requiring a strong knowledge of municipal accounting; and a substantial exercise of judgment and initiative to effectively and efficiently accomplish the Department of Finance's responsibilities.

Supervision Received: Works independently under the direction of the Director of Finance, or their designee, following professional standards, procedures and policies.

Supervision Given: May directly supervise subordinate clerical or administrative employees as delegated. Carries out supervisory responsibilities in accordance with Town of Bloomfield policies and applicable laws. Responsibilities may include training employees; planning, assigning, and directing work; appraising performance; addressing complaints; and resolving problems.

Job Environment:

Administrative and financial work is performed in a moderately noisy office with occasional interruptions during the day to address accounting/financial matters.

Requires the operation of telephones, personal computers, copiers, facsimile machines, scanners and other standard office equipment.

Make frequent and periodic contact with Town staff, Board of Education administrative staff, department heads, bank representatives, auditors and state and federal agencies. Communication is frequently in person, by telephone, by video, mail, in writing and email.

Requires a high level of detail and professionalism as position has access to confidential information such as legal issues, personnel records, and financial records of the Town.

Errors in judgment or omissions could result in monetary loss from unauthorized expenditures, failure to receive funds due, deterioration of the Town's financial position and legal ramifications.

May be required to work beyond normal business hours to attend meetings and complete time sensitive tasks.

Essential Job Functions:

(The essential functions or duties listed below are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.)

- Performs daily/weekly/monthly/quarterly/annual accounting functions including journal entries and reconciliations, amongst others.
- Reconciles transactions by comparing and correcting data.
- Administers and/or provide technical support services to a department, pertaining to the financial system, computer operation, or other fiscal administrative systems.
- Ensures compliance with financial regulations and maintaining the integrity of financial data.
- Monitors the administration of financial processes and systems developed to oversee financial or regulated entities.
- Monitors financial status by comparing datasets with projections.
- Analyzes market trends, industry benchmarks, and competitive landscape to provide recommendations for strategic financial planning.
- Consolidates and analyzes financial data taking into account Town operations and financial standing.
- Performs variance analysis to identify discrepancies between budgeted and actual financial results, providing recommendations for corrective actions.
- Researches information on a variety of subjects related to the work of the department.

- Participates in the performance of the routine professional and technical operations of the department.
- Assists in gathering and organizing information on operation policies and procedures.
- Reviews and responds to routing correspondence.
- Performs other duties as required.

Other Functions:

- Performs similar or related work as required, directed, or as situation dictates
- Continues professional development, maintaining knowledge of new municipal accounting and finance requirements
- Assists other department staff as needed to promote a team effort to serve the public

Minimum Required Qualifications:

Education, Training and Experience:

Must possess a bachelor's degree in accounting from an accredited four-year college or university, plus fifteen (15) years of working experience in fiscal administration with progressive responsibility in accounting. A master's degree in accounting may be substituted for two (2) years of the 15 years required experience.

Special Requirements:

Must have and maintain: Valid state issued Driver's License.

Knowledge, Ability and Skill:

Knowledge: Thorough working knowledge of governmental accounting and practices as well as the principals of generally accepted government accounting principles; knowledge of state and federal laws, regulations and fundamentals related to municipal finance operations and administration; detailed knowledge of GASB statements; knowledge of municipal budgeting; strong working knowledge of financial systems related to department functions, experience with MUNIS preferred; knowledge of payroll processing, accounts payable, accounts receivable, cash management and end of period reporting; budgeting; internal controls and audit principles and practices, principles of supervision, training and performance evaluation.

Ability: Ability to oversee and maintain detailed and accurate records using information technology; ability to work with a computer on daily basis and utilize IT applications as they relate to the functions of the Accounting & Control Division; ability to design and use dynamic

financial spreadsheets; ability to read and understand financial documents; ability to learn new computer technology; ability to collect, organize, create, analyze and interpret complex financial data; ability to work effectively and maintain working relationships with department heads, state agencies, auditors, and banking representatives, etc.; ability to administer policies and procedures and to be able to explain them; ability to work independently; ability to prepare reports in oral and written form; ability to print and analyze financial reports as assigned; ability to prioritize work assignments to meet establish deadlines; ability to perform basic and complex calculations manually, or using technology; ability to apply accounting theory/principles in performing work assignments; ability to assign tasks, train and supervise staff; ability to prepare and manage an operating budget for the division; able to manage competing demands, able to adapt to frequent change, delays, or unexpected events; identify and resolve problems in a timely manner; gather and analyze information skillfully; develop alternative solutions; works well in group problem solving situations; prioritize and plan work activities; Use time efficiently; demonstrate accuracy and thoroughness; monitors own work to ensure quality; demonstrate attention to detail; identify ways to improve and promote quality and efficiency; follow instructions, responds to management direction; commit to longer hours of work when necessary to reach goal; complete tasks on time; considerable ability to learn the operational objectives, methods and procedures of various Town departments and services; supports organization's goals and values; maintains confidentiality; treats people with respect; Keeps commitments; Inspires the trust of others; Works with integrity and ethically; is consistently at work and on time; Ensures work responsibilities are covered when absent; Arrives at meetings and appointments on time.

Skill: Aptitude for working with numbers; good verbal and written communication; aptitude for working with and explaining policies and procedures to audiences of various sizes; aptitude for working with people and maintaining effective working relationships with various groups; sound administrative skills within an office environment; problem solving skills; aptitude for working with paperwork and details; skill in using above mentioned equipment and computer systems.

Physical and Mental Requirements:

Work Environment

	None	Under 1/3	1/3 to 2/3	Over 2/3
Outdoor Weather Conditions	X			
Work in high, precarious places	X			
Work with toxic or caustic chemical	X			
Work with fumes or airborne particles	X			
Non weather related –extreme heat/cold	X			
Work near moving mechanical parts	X			
Risk of electrical shock	X			

Vibration	X			
Other-				
Other-				
Other-				

Physical Activity

	None	Under 1/3	1/3 to 2/3	Over 2/3
Standing			X	
Walking			X	
Sitting				X
Talking & Hearing			X	
Using hands/fingers to handle/Grip				X
Climbing or balancing	X			
Stooping, kneeling, crouching, crawling		X		
Reaching with hands and arms		X		
Tasting or smelling	X			
Bending, pulling, pushing		X		
Other-Driving		X		
Other-Describe _____				

Lifting Requirements

	None	Under 1/3	1/3 to 2/3	Over 2/3
Up to 10 pounds		X		
Up to 25 pounds		X		
Up to 50 pounds	X			
Up to 75 pounds	X			
Up to 100 pounds	X			
Over 100 pounds	X			

Noise Levels

	None	Under 1/3	1/3 to 2/3	Over 2/3
Very Quiet (forest, isolation booth)		X		
Quiet (library, private office)			X	
Moderate noise (computer, light traffic)			X	
Loud Noise (heavy equipment/traffic)	X			
Very Loud (jack hammer work)	X			

Vision requirements

- ☒ X Close vision (i.e. clear vision at 20 inches or less)
- ☐ Distance vision (i.e. clear vision at 20 feet or more)
- ☒ X Color vision (i.e. ability to identify and distinguish colors)

- _____ Peripheral vision (i.e. ability to observe an area that can be seen up and down or left and right while the eyes are fixed on a given point)
- _____ Depth perception (i.e. three-dimensional vision, ability to judge distances and spatial relationships)
- _____ No special vision requirements

Competencies:

To perform the job successfully, an individual should demonstrate the following competencies:

- Strong working knowledge of the principles and practices of government accounting.
- Manages competing demands; Able to deal with frequent change, delays, or unexpected events.
- Identifies and resolves problems in a timely manner; Gathers and analyzes information skillfully; Develops alternative solutions; Works well in group problem solving situations.
- Exhibits sound and accurate judgment; Supports and explains reasoning for recommendations decisions; Includes appropriate people in decision-making process; Makes timely decisions.
- Prioritizes and plans work activities; Uses time efficiently.
- Demonstrates accuracy and thoroughness; Monitors own work to ensure quality.
- Strong working knowledge of ERP systems, and management information systems, including basic computer applications such as Excel.
- Synthesizes complex or diverse information; Collects and researches data; Uses intuition and experience to complement data; Designs workflows and procedures.
- Assesses own strengths and weaknesses; Pursues training and development opportunities; Strives to continuously build knowledge and skills; Shares expertise with others.
- Strong working knowledge of basic administrative functions, including office management, finance and personnel.
- Demonstrates attention to detail.
- Writes clearly and informatively; Edits work for spelling and grammar; Varies writing style to meet needs; Presents numerical data effectively; Able to read and interpret written information.
- Identifies ways to improve and promote quality and efficiency.
- Follows instructions, responds to management direction; Takes responsibility for own actions; Completes tasks on time.
- Considerable ability to learn the operational objectives, methods and procedures of various Town departments and services.
- Communicates changes effectively; Monitors transition and evaluates results.
- Follows policies and procedures; Completes administrative tasks correctly and on time; Supports organization's goals and values.
- Considerable ability to establish and maintain effective working relationships with superiors, associates, other employees, officials of other agencies, and the general public.
- Maintains confidentiality.

- Speaks clearly and persuasively in positive and negative situations; Listens and gets clarification; Responds well to questions; Participates in meetings.
- Exhibits objectivity and openness to others' views; Gives and welcomes feedback; Supports everyone's efforts to succeed.
- Shows respect and sensitivity for cultural differences; Promotes a harassment-free environment.
- Treats people with respect; Keeps commitments; Inspires the trust of others; Works with integrity and ethically.
- Is consistently at work and on time; Ensures work responsibilities are covered when absent; Arrives at meetings and appointments on time.
- Asks for and offers help when needed.

(This job description does not constitute an employment agreement between the employer and employee. It is used as a guide for personnel actions and is subject to change by the employer as the needs of the employer and requirements of the job change.



DEPARTMENT OF FINANCE

MEMORANDUM

To: Alvin D. Schwapp, Jr., *Town Manager*

From: Darrell V. Hill, *Director of Finance/CFO*

Copy: Sharron L. Howe, *Deputy Town Manager*
Donna J. Stewart, *Deputy Director of Finance/Controller*

Re: **October 2025 (FY2026) Monthly Financial Report - Unaudited**

Date: January 15, 2026

Attached are the Statement of Revenues and Expenditures and Status of Expenditures by Activity for the month ended October 30, 2025, and reflects the 4th month of activity for FY2026.

Revenue

Total revenue received is 61.2% of the budgeted amount compared to 61.6% for the same period in the prior year.

Tax Collection for the current year's levy is 62.7%, which is lower than last year at this time, when it was 65.2%.

Interest on investments during the first four months of FY2026 is \$360,584 or 60.1% of budget, which is lower than the \$582,106 received during the first four months of last fiscal year.

Building/Demolitions Permit revenues have continued to be strong, with income of \$731,568 or 56.3% of budget. This is higher than the same period last year of \$444,687.

The Real Estate Conveyance Tax is up at \$626,042 or 104.3%, compared to \$248,509 or 41.4% for last year.

Expenditures

Expenditures are at 26.20% of budget (*excluding encumbrances*) and 72.1% (*including encumbrances*) for the 4th month of FY2026, which is up from last year's 24.0% (*excluding encumbrances*).

It is noteworthy that the FY2025 preliminary results are unaudited and may be adjusted as we complete the annual external audit, which will determine our starting balances for FY2026.

TOWN OF BLOOMFIELD
Status of Revenues and Expenditures - UNAUDITED
FY2026 as of 10/31/2025

	Unaudited	Year-to-Date	ADOPTED	REVISED	Year-to-Date	Projected to 6/30/26	Variance
REVENUES	FY 2025	as of 10/31/2024	FY 2026	FY 2026	as of 10/31/2025	as of 10/31/2025	(under)
Taxes and Assessments	\$96,987,040	\$61,632,030	\$98,654,359	\$98,654,359	\$61,742,399	\$98,654,359	\$0
State Education Grants	5,343,223	0	5,464,768	5,464,768	0	5,464,768	0
St. Grants-Property Tax Relief	2,644,751	1,714,166	1,728,491	1,728,491	1,866,115	1,728,491	0
Other State & Federal Grants	485,045	172,045	494,353	494,353	262,399	494,353	0
Use of Assets	2,421,961	603,379	708,000	708,000	398,527	708,000	0
Miscellaneous Revenue	238,914	61,729	150,000	150,000	34,999	150,000	0
Licenses and Permits	1,360,446	466,444	1,341,700	1,341,700	746,608	1,341,700	0
Fees and Service Charges	1,662,559	502,223	1,327,600	1,327,600	767,726	1,327,600	0
Appropriated Fund Balance	2,750,000	2,750,000	3,750,000	3,750,000	3,750,000	3,750,000	0
TOTAL REVENUES	\$113,893,939	\$67,902,016	\$113,619,271	\$113,619,271	\$69,568,773	\$113,619,271	\$0
FUNCTION & ACTIVITY	Unaudited	Year-to-Date	ADOPTED	REVISED	Year-to-Date	Projected to 6/30/26	Variance
	FY 2025	as of 10/31/2024	FY 2026	FY 2026	as of 10/31/2025	as of 10/31/2025	(under)
EXPENDITURES							
Town Administration	\$6,353,903	\$1,848,597	\$6,763,131	\$6,763,131	\$2,007,270	\$6,763,132	\$0
Boards & Agencies	443,803	135,340	305,294	305,294	123,459	329,841	24,547
Building and Land Use	1,439,125	360,317	1,656,728	1,656,728	493,409	1,656,728	0
Public Safety	12,287,314	3,129,548	12,190,084	12,190,084	2,905,936	12,190,084	0
Public Works	6,818,698	1,616,283	7,452,653	7,452,653	1,892,966	7,452,653	0
Parks, Recreation & Leisure Services	1,283,217	476,481	1,399,763	1,399,763	448,847	1,399,763	0
Public Library	2,479,995	615,967	2,708,396	2,708,396	721,381	2,708,396	0
Human Services	2,641,117	641,763	2,944,953	2,944,953	723,240	2,944,953	0
Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	2,975,071	15,302,864	(24,547)
Miscellaneous Charges	622,791	47,857	291,600	291,600	22,786	291,600	0
Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	8,257,362	0
Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	13,964,543	54,321,894	0
Operating Transfers Out	350,000	0	0	0	0	0	0
TOTAL TOWN BUDGET	\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$29,706,418	\$113,619,271	\$0
Variance	\$3,889,003	\$41,508,177	\$0	\$0	\$39,862,355	\$0	\$0

Estimated, Unassigned Fund Balance at June 30, 2026 (UNAUDITED)

Unassigned Fund Balance June 30, 2025 (UNAUDITED)	24,668,767
Add: Additional Revenue FY2026 (Unaudited)	0
Add: Additional Expenditure Savings FY2026 (Unaudited)	0
Less: Budgeted Use & Transfer of Unassigned Fund Balance FY2026	(7,750,000)
Estimated Unassigned Fund Balance June 30, 2026	\$16,918,767

TOWN OF BLOOMFIELD
Status of Expenditures, by Activity (Department) - UNAUDITED
FY2026 as of 10/31/2025

FUNCTION & ACTIVITY		Unaudited Expenditures FY 2025	YTD Expenditures as of 10/31/2024 FY 2025	Adopted Budget FY 2026	Revised Budget FY 2026	Year-to-Date Actuals as of 10/31/2025	Encumbrances as of 10/31/2025	% Used	Estimated Expenditures as of 6/30/2026	Variance (under)
0100	Town Administration	\$6,353,903	\$1,848,597	\$6,763,131	\$6,763,131	\$2,007,270	\$3,673,375	84.0%	\$6,763,132	\$0
0200	Boards & Agencies	443,803	135,340	305,294	305,294	123,459	175,147	97.8%	329,841	24,547
0301	Planning and Development	1,439,125	360,317	1,656,728	1,656,728	493,409	847,467	80.9%	1,656,728	0
0311	Public Safety	12,287,314	3,129,548	12,190,084	12,190,084	2,905,936	5,121,300	65.9%	12,190,084	0
0401	Public Works	6,818,698	1,616,283	7,452,653	7,452,653	1,892,966	3,087,812	66.8%	7,452,653	0
0510	Leisure Services	1,283,217	476,481	1,399,763	1,399,763	448,847	372,914	58.7%	1,399,763	0
0610	Public Library	2,479,995	615,967	2,708,396	2,708,396	721,381	1,071,926	66.2%	2,708,396	0
0700	Human Services	2,641,117	641,763	2,944,953	2,944,953	723,240	1,431,563	73.2%	2,944,953	0
0910	Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	2,975,071	2,972,012	38.8%	15,302,864	(24,547)
0950	Miscellaneous Charges	622,791	47,857	291,600	291,600	22,786	1,500	8.3%	291,600	0
0970	Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	-	41.5%	8,257,362	0
1200	Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	13,964,543	33,461,792	87.3%	54,321,894	0
7180	Operating Transfers Out	350,000	0	0	0	0	-	--	-	0
Total Town Budget		\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$29,706,418	\$52,216,807	72.1%	\$113,619,271	\$0
0100	Town Administration									
0110	General Government Admin	0	0	0	0	0	0	--	-	0
0111	Town Council	19,650	7,181	21,040	21,040	1,674	0	8.0%	21,040	0
0120	Town Manager	731,124	207,005	909,544	909,544	271,625	474,593	82.0%	909,544	0
0121	Strategic Comm & Govn't Affairs	542,176	188,386	632,098	632,098	219,737	290,192	80.7%	632,098	0
0146	Information Technology	1,260,868	247,314	1,367,443	1,367,443	371,145	714,343	79.4%	1,341,478	(25,965)
0130	Town Clerk	524,682	110,536	608,896	608,896	150,127	324,985	78.0%	608,896	0
0141	Finance Administration	450,440	140,819	512,390	512,390	191,519	305,157	96.9%	512,390	0
0142	Finance Assessor	540,214	138,399	642,156	642,156	143,976	376,878	81.1%	642,156	0
0143	Finance Tax Collector	398,894	100,835	427,808	427,808	103,096	215,213	74.4%	427,808	0
0144	Finance Central Office	102,215	52,750	70,901	70,901	9,410	29,264	54.5%	38,673	(32,227)
0147	Finance Accounting	433,251	447,581	535,967	535,967	127,162	267,466	73.6%	535,967	0
0145	Human Resources	964,981	97,147	766,352	766,352	195,461	444,158	83.5%	639,619	(126,732)
0160	Town Attorney	385,408	110,646	268,538	268,538	222,338	231,126	168.9%	453,463	184,925
0170	Town Treasurer	0	0	0	0	0	0		-	0
Total		6,353,903	1,848,597	6,763,131	6,763,131	2,007,270	3,673,375	84.0%	6,763,132	0
0200	Boards & Agencies									
0210	TPZ	11,033	1,719	6,550	6,550	1,060	0	16.2%	6,550	0
0220	ZBA	531	0	1,100	1,100	285	0	25.9%	1,100	0
0230	Board of Tax Review	495	65	638	638	98	0	15.3%	638	0
0240	Registrars of Voters	378,744	118,736	236,956	236,956	111,163	153,224	111.6%	264,387	27,431
0241	Elections	30,770	7,517	33,400	33,400	8,592	21,923	91.4%	30,516	(2,884)
0250	Inland Wetlands	1,867	253	1,600	1,600	326	0	20.4%	1,600	0
0260	Economic Development	0	0	200	200	0	0	0.0%	200	0

TOWN OF BLOOMFIELD

FUNCTION & ACTIVITY		Unaudited	YTD	Adopted	Revised	Year-to-Date	Encumbrances		Estimated	
		Expenditures	Expenditures	Budget	Budget	Actuals	as of	%	Expenditures	Variance
		FY 2025	as of 10/31/2024 FY 2025	FY 2026	FY 2026	as of 10/31/2025	10/31/2025	Used	as of 6/30/2026	(under)
0275	Commission on Aging	1,854	425	4,000	4,000	669	0	16.7%	4,000	0
0281	Youth Adult Council	3,000	474	3,000	3,000	500	0	16.7%	3,000	0
0290	Advisory Comm. Handicapped	0	0	0	0	0	0	--	-	0
0294	Cons. Energy & Enviroment	3,024	0	3,000	3,000	0	0	0.0%	3,000	0
0295	Beautification Committee	7,181	2,254	7,600	7,600	804	0	10.6%	7,600	0
0296	Fair Rent Commission	(2,250)	3,750	1,000	1,000	0	0	0.0%	1,000	0
0297	Ethic Commission	0	0	0	0	0	0	--	-	0
0298	Humanities Commission	4,025	147	3,250	3,250	0	0	0.0%	3,250	0
0299	Arts Commission	3,529	0	3,000	3,000	(39)	0	-1.3%	3,000	0
Total		443,803	135,340	305,294	305,294	123,459	175,147	97.8%	329,841	24,547
Planning and Development										
0301	Planning and Development <i>excl Eng.</i>	1,439,125	360,317	1,656,728	1,656,728	493,409	847,467	80.9%	1,656,728	0
Total		1,439,125	360,317	1,656,728	1,656,728	493,409	847,467	80.9%	1,656,728	0
Public Safety										
0311	Police	12,287,314	3,129,548	12,190,084	12,190,084	2,905,936	5,121,300	65.9%	12,190,084	0
Total		12,287,314	3,129,548	12,190,084	12,190,084	2,905,936	5,121,300	65.9%	12,190,084	0
Public Works										
0401	Public Works + Engineering	6,818,698	1,616,283	7,452,653	7,452,653	1,892,966	3,087,812	66.8%	7,452,653	0
Total		6,818,698	1,616,283	7,452,653	7,452,653	1,892,966	3,087,812	66.8%	7,452,653	0
Leisure Services										
0510	Leisure Services	1,283,217	476,481	1,399,763	1,399,763	448,847	372,914	58.7%	1,399,763	0
Total		1,283,217	476,481	1,399,763	1,399,763	448,847	372,914	58.7%	1,399,763	0
Public Library										
0610	Library Operations	2,479,995	615,967	2,708,396	2,708,396	721,381	1,071,926	66.2%	2,708,396	0
Total		2,479,995	615,967	2,708,396	2,708,396	721,381	1,071,926	66.2%	2,708,396	0
Human Services										
0711	Health	308,038	0	309,228	309,228	78,237	234,712	101.2%	312,950	3,722
0721	Social Services	1,076,142	293,980	1,268,377	1,268,377	294,066	550,319	66.6%	1,264,655	(3,722)
0751	Senior Services	1,256,937	347,783	1,367,348	1,367,348	350,937	646,531	72.9%	1,367,348	0
Total		2,641,117	641,763	2,944,953	2,944,953	723,240	1,431,563	73.2%	2,944,953	0
Fixed Charges										
0910	Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	2,975,071	2,972,012	38.8%	15,302,864	(24,547)
Total		14,505,879	3,034,910	15,327,411	15,327,411	2,975,071	2,972,012	38.8%	15,302,864	(24,547)
Miscellaneous Charges										

TOWN OF BLOOMFIELD
Status of Expenditures, by Activity (Department) - UNAUDITED
FY2026 as of 10/31/2025

FUNCTION & ACTIVITY		Unaudited Expenditures FY 2025	YTD Expenditures as of 10/31/2024 FY 2025	Adopted Budget FY 2026	Revised Budget FY 2026	Year-to-Date Actuals as of 10/31/2025	Encumbrances as of 10/31/2025	% Used	Estimated Expenditures as of 6/30/2026	Variance (under)
0950	Miscellaneous Charges	622,791	47,857	291,600	291,600	22,786	1,500	8.3%	291,600	0
	Total	622,791	47,857	291,600	291,600	22,786	1,500	8.3%	291,600	0
	Debt Service									
0970	Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	0	41.5%	8,257,362	0
	Total	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	0	41.5%	8,257,362	0
	Board of Education									
1200	Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	13,964,543	33,461,792	87.3%	54,321,894	0
	Total	53,424,365	11,706,882	54,321,894	54,321,894	13,964,543	33,461,792	87.3%	54,321,894	0
	Operating Transfers Out									
7180	CNRE	350,000	0	0	0	0	0	--	-	0
	Total	350,000	0	0	0	0	0	--	0	0
Total Town Government Operations		\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$29,706,418	\$52,216,807	72.1%	113,619,271	0



DEPARTMENT OF FINANCE

MEMORANDUM

To: Alvin D. Schwapp, Jr., *Town Manager*

From: Darrell V. Hill, *Director of Finance/CFO*

Copy: Sharron L. Howe, *Deputy Town Manager*
Donna J. Stewart, *Deputy Director of Finance/Controller*

Re: **November 2025 (FY2026) Monthly Financial Report - Unaudited**

Date: January 15, 2026

Attached are the Statement of Revenues and Expenditures and Status of Expenditures by Activity for the month ended November 30, 2025, and reflects the 5th month of activity for FY2026.

Revenue

Total revenue received is 62.3% of the budgeted amount compared to 64.2% for the same period in the prior year.

Tax Collection for the current year's levy is 63.1%, which is lower than last year at this time, when it was 65.2%.

Interest on investments during the first five months of FY2026 is \$443,067 or 73.8% of budget, which is lower than the \$645,939 received as of the same period last fiscal year.

Building/Demolitions Permit revenues have continued to be strong, with income of \$1,202,972 or 92.5% of budget. This is higher than the same period last year of \$653,775.

The Real Estate Conveyance Tax is up at \$664,317 or 110.7%, compared to \$326,628 or 54.4% for last year.

Expenditures

Expenditures are at 30.4% of budget (*excluding encumbrances*) and 75.1% (*including encumbrances*) for the 5th month of FY2026, which is up from last year's 29.0% (*excluding encumbrances*).

It is noteworthy that the FY2025 preliminary results are unaudited and may be adjusted as we complete the annual external audit, which will determine our starting balances for FY2026.

TOWN OF BLOOMFIELD
Status of Revenues and Expenditures - UNAUDITED
FY2026 as of 11/30/2025

REVENUES	Unaudited FY 2025	Year-to-Date as of 11/30/2024	ADOPTED FY 2026	REVISED FY 2026	Year-to-Date as of 11/30/2025	Projected to 6/30/26 as of 11/30/2025	Variance (under)
Taxes and Assessments	\$96,987,040	\$61,632,030	\$98,654,359	\$98,654,359	\$62,322,363	\$98,654,359	\$0
State Education Grants	5,343,223	0	5,464,768	5,464,768	0	5,464,768	0
St. Grants-Property Tax Relief	2,644,751	1,714,166	1,728,491	1,728,491	1,866,115	1,728,491	0
Other State & Federal Grants	485,045	172,045	494,353	494,353	294,303	494,353	0
Use of Assets	2,421,961	603,379	708,000	708,000	490,213	708,000	0
Miscellaneous Revenue	238,914	61,729	150,000	150,000	48,548	150,000	0
Licenses and Permits	1,360,446	466,444	1,341,700	1,341,700	1,225,232	1,341,700	0
Fees and Service Charges	1,662,559	502,223	1,327,600	1,327,600	818,661	1,327,600	0
Appropriated Fund Balance	2,750,000	2,750,000	3,750,000	3,750,000	3,750,000	3,750,000	0
TOTAL REVENUES	\$113,893,939	\$67,902,016	\$113,619,271	\$113,619,271	\$70,815,435	\$113,619,271	\$0
FUNCTION & ACTIVITY	Unaudited FY 2025	Year-to-Date as of 11/30/2024	ADOPTED FY 2026	REVISED FY 2026	Year-to-Date as of 11/30/2025	Projected to 6/30/26 as of 11/30/2025	Variance (under)
EXPENDITURES							
Town Administration	\$6,353,903	\$1,848,597	\$6,763,131	\$6,763,131	\$2,577,594	\$6,763,132	\$0
Boards & Agencies	443,803	135,340	305,294	305,294	271,600	353,590	48,296
Building and Land Use	1,439,125	360,317	1,656,728	1,656,728	630,470	1,656,728	0
Public Safety	12,287,314	3,129,548	12,190,084	12,190,084	3,549,380	12,190,084	0
Public Works	6,818,698	1,616,283	7,452,653	7,452,653	2,307,324	7,452,653	0
Parks, Recreation & Leisure Services	1,283,217	476,481	1,399,763	1,399,763	519,924	1,399,763	0
Public Library	2,479,995	615,967	2,708,396	2,708,396	890,394	2,708,396	0
Human Services	2,641,117	641,763	2,944,953	2,944,953	872,866	2,944,953	0
Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	2,986,776	15,279,115	(48,297)
Miscellaneous Charges	622,791	47,857	291,600	291,600	41,440	291,600	0
Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	8,257,362	0
Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	16,456,960	54,321,894	0
Operating Transfers Out	350,000	0	0	0	0	0	0
TOTAL TOWN BUDGET	\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$34,532,236	\$113,619,271	\$0
Variance	\$3,889,003	\$41,508,177	\$0	\$0	\$36,283,199	\$0	\$0

Estimated, Unassigned Fund Balance at June 30, 2026 (UNAUDITED)

Unassigned Fund Balance June 30, 2025 (UNAUDITED)	24,668,767
Add: Additional Revenue FY2026 (Unaudited)	0
Add: Additional Expenditure Savings FY2026 (Unaudited)	0
Less: Budgeted Use & Transfer of Unassigned Fund Balance FY2026	(7,750,000)
Estimated Unassigned Fund Balance June 30, 2026	\$16,918,767

TOWN OF BLOOMFIELD
Status of Expenditures, by Activity (Department) - UNAUDITED
FY2026 as of 11/30/2025

FUNCTION & ACTIVITY		Unaudited Expenditures FY 2025	YTD Expenditures as of 11/30/2024 FY 2025	Adopted Budget FY 2026	Revised Budget FY 2026	Year-to-Date Actuals as of 11/30/2025	Encumbrances as of 11/30/2025	% Used	Estimated Expenditures as of 6/30/2026	Variance (under)
0100	Town Administration	\$6,353,903	\$1,848,597	\$6,763,131	\$6,763,131	\$2,577,594	\$3,289,214	86.7%	\$6,763,132	\$0
0200	Boards & Agencies	443,803	135,340	305,294	305,294	271,600	51,896	106.0%	353,590	48,296
0301	Planning and Development	1,439,125	360,317	1,656,728	1,656,728	630,470	763,787	84.2%	1,656,728	0
0311	Public Safety	12,287,314	3,129,548	12,190,084	12,190,084	3,549,380	4,844,175	68.9%	12,190,084	0
0401	Public Works	6,818,698	1,616,283	7,452,653	7,452,653	2,307,324	2,935,741	70.4%	7,452,653	0
0510	Leisure Services	1,283,217	476,481	1,399,763	1,399,763	519,924	346,088	61.9%	1,399,763	0
0610	Public Library	2,479,995	615,967	2,708,396	2,708,396	890,394	985,406	69.3%	2,708,396	0
0700	Human Services	2,641,117	641,763	2,944,953	2,944,953	872,866	1,367,400	76.1%	2,944,953	0
0910	Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	2,986,776	2,963,300	38.8%	15,279,115	(48,297)
0950	Miscellaneous Charges	622,791	47,857	291,600	291,600	41,440	2,250	15.0%	291,600	0
0970	Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	-	41.5%	8,257,362	0
1200	Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	16,456,960	33,242,155	91.5%	54,321,894	0
7180	Operating Transfers Out	350,000	0	0	0	0	-	--	-	0
Total Town Budget		\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$34,532,236	\$50,791,412	75.1%	\$113,619,271	\$0
0100	Town Administration									
0110	General Government Admin	0	0	0	0	0	0	--	-	0
0111	Town Council	19,650	7,181	21,040	21,040	2,278	0	10.8%	21,040	0
0120	Town Manager	731,124	207,005	909,544	909,544	327,702	447,196	85.2%	909,544	0
0121	Strategic Comm & Govn't Affairs	542,176	188,386	632,098	632,098	262,302	238,518	79.2%	632,098	0
0146	Information Technology	1,260,868	247,314	1,367,443	1,367,443	515,418	603,667	81.8%	1,298,979	(68,464)
0130	Town Clerk	524,682	110,536	608,896	608,896	189,547	305,224	81.3%	608,896	0
0141	Finance Administration	450,440	140,819	512,390	512,390	245,923	285,452	103.7%	531,374	18,984
0142	Finance Assessor	540,214	138,399	642,156	642,156	187,426	359,141	85.1%	642,156	0
0143	Finance Tax Collector	398,894	100,835	427,808	427,808	128,812	202,194	77.4%	427,808	0
0144	Finance Central Office	102,215	52,750	70,901	70,901	17,077	21,596	54.5%	38,673	(32,227)
0147	Finance Accounting	433,251	447,581	535,967	535,967	158,882	251,859	76.6%	535,967	0
0145	Human Resources	964,981	97,147	766,352	766,352	240,107	420,425	86.2%	660,532	(105,820)
0160	Town Attorney	385,408	110,646	268,538	268,538	302,123	153,943	169.8%	456,065	187,527
0170	Town Treasurer	0	0	0	0	0	0		-	0
Total		6,353,903	1,848,597	6,763,131	6,763,131	2,577,594	3,289,214	86.7%	6,763,132	0
0200	Boards & Agencies									
0210	TPZ	11,033	1,719	6,550	6,550	1,242	0	19.0%	6,550	0
0220	ZBA	531	0	1,100	1,100	285	0	25.9%	1,100	0
0230	Board of Tax Review	495	65	638	638	98	0	15.3%	638	0
0240	Registrars of Voters	378,744	118,736	236,956	236,956	256,548	31,499	121.6%	288,048	51,092
0241	Elections	30,770	7,517	33,400	33,400	10,208	20,397	91.6%	30,604	(2,796)
0250	Inland Wetlands	1,867	253	1,600	1,600	326	0	20.4%	1,600	0
0260	Economic Development	0	0	200	200	0	0	0.0%	200	0

TOWN OF BLOOMFIELD

FUNCTION & ACTIVITY		Unaudited	YTD	Adopted	Revised	Year-to-Date	Encumbrances		Estimated	
		Expenditures	Expenditures	Budget	Budget	Actuals	as of	%	Expenditures	Variance
		FY 2025	as of 11/30/2024 FY 2025	FY 2026	FY 2026	as of 11/30/2025	11/30/2025	Used	as of 6/30/2026	(under)
0275	Commission on Aging	1,854	425	4,000	4,000	832	0	20.8%	4,000	0
0281	Youth Adult Council	3,000	474	3,000	3,000	500	0	16.7%	3,000	0
0290	Advisory Comm. Handicapped	0	0	0	0	0	0	--	-	0
0294	Cons. Energy & Environment	3,024	0	3,000	3,000	796	0	26.5%	3,000	0
0295	Beautification Committee	7,181	2,254	7,600	7,600	804	0	10.6%	7,600	0
0296	Fair Rent Commission	(2,250)	3,750	1,000	1,000	0	0	0.0%	1,000	0
0297	Ethnic Commission	0	0	0	0	0	0	--	-	0
0298	Humanities Commission	4,025	147	3,250	3,250	0	0	0.0%	3,250	0
0299	Arts Commission	3,529	0	3,000	3,000	(39)	0	-1.3%	3,000	0
Total		443,803	135,340	305,294	305,294	271,600	51,896	106.0%	353,590	48,296
Planning and Development										
0301	Planning and Development <i>excl Eng.</i>	1,439,125	360,317	1,656,728	1,656,728	630,470	763,787	84.2%	1,656,728	0
Total		1,439,125	360,317	1,656,728	1,656,728	630,470	763,787	84.2%	1,656,728	0
Public Safety										
0311	Police	12,287,314	3,129,548	12,190,084	12,190,084	3,549,380	4,844,175	68.9%	12,190,084	0
Total		12,287,314	3,129,548	12,190,084	12,190,084	3,549,380	4,844,175	68.9%	12,190,084	0
Public Works										
0401	Public Works + Engineering	6,818,698	1,616,283	7,452,653	7,452,653	2,307,324	2,935,741	70.4%	7,452,653	0
Total		6,818,698	1,616,283	7,452,653	7,452,653	2,307,324	2,935,741	70.4%	7,452,653	0
Leisure Services										
0510	Leisure Services	1,283,217	476,481	1,399,763	1,399,763	519,924	346,088	61.9%	1,399,763	0
Total		1,283,217	476,481	1,399,763	1,399,763	519,924	346,088	61.9%	1,399,763	0
Public Library										
0610	Library Operations	2,479,995	615,967	2,708,396	2,708,396	890,394	985,406	69.3%	2,708,396	0
Total		2,479,995	615,967	2,708,396	2,708,396	890,394	985,406	69.3%	2,708,396	0
Human Services										
0711	Health	308,038	0	309,228	309,228	78,237	234,712	101.2%	312,950	3,722
0721	Social Services	1,076,142	293,980	1,268,377	1,268,377	365,690	522,691	70.0%	1,264,655	(3,722)
0751	Senior Services	1,256,937	347,783	1,367,348	1,367,348	428,939	609,997	76.0%	1,367,348	0
Total		2,641,117	641,763	2,944,953	2,944,953	872,866	1,367,400	76.1%	2,944,953	0
Fixed Charges										
0910	Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	2,986,776	2,963,300	38.8%	15,279,115	(48,297)
Total		14,505,879	3,034,910	15,327,411	15,327,411	2,986,776	2,963,300	38.8%	15,279,115	(48,297)
Miscellaneous Charges										

TOWN OF BLOOMFIELD
Status of Expenditures, by Activity (Department) - UNAUDITED
FY2026 as of 11/30/2025

FUNCTION & ACTIVITY		Unaudited Expenditures FY 2025	YTD Expenditures as of 11/30/2024 FY 2025	Adopted Budget FY 2026	Revised Budget FY 2026	Year-to-Date Actuals as of 11/30/2025	Encumbrances as of 11/30/2025	% Used	Estimated Expenditures as of 6/30/2026	Variance (under)
0950	Miscellaneous Charges	622,791	47,857	291,600	291,600	41,440	2,250	15.0%	291,600	0
	Total	622,791	47,857	291,600	291,600	41,440	2,250	15.0%	291,600	0
	Debt Service									
0970	Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	0	41.5%	8,257,362	0
	Total	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	0	41.5%	8,257,362	0
	Board of Education									
1200	Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	16,456,960	33,242,155	91.5%	54,321,894	0
	Total	53,424,365	11,706,882	54,321,894	54,321,894	16,456,960	33,242,155	91.5%	54,321,894	0
	Operating Transfers Out									
7180	CNRE	350,000	0	0	0	0	0	--	-	0
	Total	350,000	0	0	0	0	0	--	0	0
Total Town Government Operations		\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$34,532,236	\$50,791,412	75.1%	113,619,271	0



DEPARTMENT OF FINANCE

MEMORANDUM

To: Alvin D. Schwapp, Jr., *Town Manager*

From: Darrell V. Hill, *Director of Finance/CFO*

Copy: Sharron L. Howe, *Deputy Town Manager*
Donna J. Stewart, *Deputy Director of Finance/Controller*

Re: **December 2025 (FY2026) Monthly Financial Report - Unaudited**

Date: January 15, 2026

Attached are the Statement of Revenues and Expenditures and Status of Expenditures by Activity for the month ended December 31, 2025, and reflects the 6th month of activity for FY2026.

Revenue

Total revenue received is 70.6% of the budgeted amount compared to 64.5% for the same period in the prior year.

Tax Collection for the current year's levy is 72.0%, which is higher than last year at this time, when it was 65.1%.

Interest on investments during the first half of FY2026 is \$498,072 or 83.0% of budget, which is lower than the \$717,065 received during the first half of last fiscal year.

Building/Demolitions Permit revenues have continued to be strong, with income of \$1,264,021 or 97.2% of budget. This is higher than the same period last year of \$817,122.

The Real Estate Conveyance Tax is up at \$800,794 or 133.5%, compared to \$404,335 or 67.4% for last year.

Expenditures

Expenditures are at 38.1% of budget (*excluding encumbrances*) and 75.6% (*including encumbrances*) for the 6th month of FY2026, which is up from last year's 34.6% (*excluding encumbrances*).

It is noteworthy that the FY2025 preliminary results are unaudited and may be adjusted as we complete the annual external audit, which will determine our starting balances for FY2026.

TOWN OF BLOOMFIELD
Status of Revenues and Expenditures - UNAUDITED
FY2026 as of 12/31/2025

	Unaudited	Year-to-Date	ADOPTED	REVISED	Year-to-Date	Projected to 6/30/26	Variance
REVENUES	FY 2025	as of 12/31/2024	FY 2026	FY 2026	as of 12/31/2025	as of 12/31/2025	(under)
Taxes and Assessments	\$96,987,040	\$61,632,030	\$98,654,359	\$98,654,359	\$71,268,097	\$98,654,359	\$0
State Education Grants	5,343,223	0	5,464,768	5,464,768	0	5,464,768	0
St. Grants-Property Tax Relief	2,644,751	1,714,166	1,728,491	1,728,491	1,883,615	1,728,491	0
Other State & Federal Grants	485,045	172,045	494,353	494,353	294,786	494,353	0
Use of Assets	2,421,961	603,379	708,000	708,000	554,421	708,000	0
Miscellaneous Revenue	238,914	61,729	150,000	150,000	151,136	150,000	0
Licenses and Permits	1,360,446	466,444	1,341,700	1,341,700	1,289,800	1,341,700	0
Fees and Service Charges	1,662,559	502,223	1,327,600	1,327,600	968,672	1,327,600	0
Appropriated Fund Balance	2,750,000	2,750,000	3,750,000	3,750,000	3,750,000	3,750,000	0
TOTAL REVENUES	\$113,893,939	\$67,902,016	\$113,619,271	\$113,619,271	\$80,160,527	\$113,619,271	\$0
FUNCTION & ACTIVITY	Unaudited	Year-to-Date	ADOPTED	REVISED	Year-to-Date	Projected to 6/30/26	Variance
	FY 2025	as of 12/31/2024	FY 2026	FY 2026	as of 12/31/2025	as of 12/31/2025	(under)
EXPENDITURES							
Town Administration	\$6,353,903	\$1,848,597	\$6,763,131	\$6,763,131	\$3,260,997	\$6,763,132	\$0
Boards & Agencies	443,803	135,340	305,294	305,294	284,905	366,934	61,640
Building and Land Use	1,439,125	360,317	1,656,728	1,656,728	807,326	1,656,728	0
Public Safety	12,287,314	3,129,548	12,190,084	12,190,084	4,680,980	12,190,084	0
Public Works	6,818,698	1,616,283	7,452,653	7,452,653	2,926,054	7,452,653	0
Parks, Recreation & Leisure Services	1,283,217	476,481	1,399,763	1,399,763	614,367	1,399,763	0
Public Library	2,479,995	615,967	2,708,396	2,708,396	1,143,281	2,708,396	0
Human Services	2,641,117	641,763	2,944,953	2,944,953	1,182,579	2,944,953	0
Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	4,534,832	15,265,771	(61,640)
Miscellaneous Charges	622,791	47,857	291,600	291,600	46,100	291,600	0
Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	8,257,362	0
Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	20,342,160	54,321,894	0
Operating Transfers Out	350,000	0	0	0	0	0	0
TOTAL TOWN BUDGET	\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$43,251,091	\$113,619,271	\$0
Variance	\$3,889,003	\$41,508,177	\$0	\$0	\$36,909,436	\$0	\$0

Estimated, Unassigned Fund Balance at June 30, 2026 (UNAUDITED)

Unassigned Fund Balance June 30, 2025 (UNAUDITED)	24,668,767
Add: Additional Revenue FY2026 (Unaudited)	0
Add: Additional Expenditure Savings FY2026 (Unaudited)	0
Less: Budgeted Use & Transfer of Unassigned Fund Balance FY2026	(7,750,000)
Estimated Unassigned Fund Balance June 30, 2026	\$16,918,767

TOWN OF BLOOMFIELD
Status of Expenditures, by Activity (Department) - UNAUDITED
FY2026 as of 12/31/2025

FUNCTION & ACTIVITY		Unaudited Expenditures FY 2025	YTD Expenditures as of 12/31/2024 FY 2025	Adopted Budget FY 2026	Revised Budget FY 2026	Year-to-Date Actuals as of 12/31/2025	Encumbrances as of 12/31/2025	% Used	Estimated Expenditures as of 6/30/2026	Variance (under)
0100	Town Administration	\$6,353,903	\$1,848,597	\$6,763,131	\$6,763,131	\$3,260,997	\$2,523,141	85.5%	\$6,763,132	\$0
0200	Boards & Agencies	443,803	135,340	305,294	305,294	284,905	53,222	110.8%	366,934	61,640
0301	Planning and Development	1,439,125	360,317	1,656,728	1,656,728	807,326	569,812	83.1%	1,656,728	0
0311	Public Safety	12,287,314	3,129,548	12,190,084	12,190,084	4,680,980	3,727,086	69.0%	12,190,084	0
0401	Public Works	6,818,698	1,616,283	7,452,653	7,452,653	2,926,054	2,490,119	72.7%	7,452,653	0
0510	Leisure Services	1,283,217	476,481	1,399,763	1,399,763	614,367	257,662	62.3%	1,399,763	0
0610	Public Library	2,479,995	615,967	2,708,396	2,708,396	1,143,281	711,619	68.5%	2,708,396	0
0700	Human Services	2,641,117	641,763	2,944,953	2,944,953	1,182,579	1,035,208	75.3%	2,944,953	0
0910	Fixed Charges	14,505,879	3,034,910	15,327,411	15,327,411	4,534,832	2,287,320	44.5%	15,265,771	(61,640)
0950	Miscellaneous Charges	622,791	47,857	291,600	291,600	46,100	1,500	16.3%	291,600	0
0970	Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	-	41.5%	8,257,362	0
1200	Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	20,342,160	29,018,414	90.9%	54,321,894	0
7180	Operating Transfers Out	350,000	0	0	0	0	-	--	-	0
Total Town Budget		\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$43,251,091	\$42,675,104	75.6%	\$113,619,271	\$0
0100	Town Administration									
0110	General Government Admin	0	0	0	0	0	0	--	-	0
0111	Town Council	19,650	7,181	21,040	21,040	2,722	0	12.9%	21,040	0
0120	Town Manager	731,124	207,005	909,544	909,544	414,763	347,239	83.8%	909,544	0
0121	Strategic Comm & Govn't Affairs	542,176	188,386	632,098	632,098	311,926	189,048	79.3%	632,098	0
0146	Information Technology	1,260,868	247,314	1,367,443	1,367,443	720,996	390,886	81.3%	1,273,524	(93,919)
0130	Town Clerk	524,682	110,536	608,896	608,896	248,151	238,015	79.8%	608,896	0
0141	Finance Administration	450,440	140,819	512,390	512,390	304,013	253,166	108.7%	557,179	44,789
0142	Finance Assessor	540,214	138,399	642,156	642,156	234,786	247,887	75.2%	642,156	0
0143	Finance Tax Collector	398,894	100,835	427,808	427,808	167,389	156,505	75.7%	427,808	0
0144	Finance Central Office	102,215	52,750	70,901	70,901	17,567	21,106	54.5%	38,673	(32,227)
0147	Finance Accounting	433,251	447,581	535,967	535,967	206,339	195,385	75.0%	535,967	0
0145	Human Resources	964,981	97,147	766,352	766,352	306,413	342,510	84.7%	648,923	(117,429)
0160	Town Attorney	385,408	110,646	268,538	268,538	325,930	141,394	174.0%	467,324	198,786
0170	Town Treasurer	0	0	0	0	0	0		-	0
Total		6,353,903	1,848,597	6,763,131	6,763,131	3,260,997	2,523,141	85.5%	6,763,132	0
0200	Boards & Agencies									
0210	TPZ	11,033	1,719	6,550	6,550	1,242	0	19.0%	6,550	0
0220	ZBA	531	0	1,100	1,100	847	0	77.0%	1,100	0
0230	Board of Tax Review	495	65	638	638	98	0	15.3%	638	0
0240	Registrars of Voters	378,744	118,736	236,956	236,956	268,474	32,826	127.2%	301,299	64,343
0241	Elections	30,770	7,517	33,400	33,400	10,300	20,397	91.9%	30,696	(2,704)
0250	Inland Wetlands	1,867	253	1,600	1,600	326	0	20.4%	1,600	0
0260	Economic Development	0	0	200	200	0	0	0.0%	200	0

TOWN OF BLOOMFIELD
Status of Expenditures, by Activity (Department) - UNAUDITED
FY2026 as of 12/31/2025

FUNCTION & ACTIVITY		Unaudited Expenditures FY 2025	YTD Expenditures as of 12/31/2024 FY 2025	Adopted Budget FY 2026	Revised Budget FY 2026	Year-to-Date Actuals as of 12/31/2025	Encumbrances as of 12/31/2025	% Used	Estimated Expenditures as of 6/30/2026	Variance (under)
0950	Miscellaneous Charges	622,791	47,857	291,600	291,600	46,100	1,500	16.3%	291,600	0
	Total	622,791	47,857	291,600	291,600	46,100	1,500	16.3%	291,600	0
	Debt Service									
0970	Debt Service	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	0	41.5%	8,257,362	0
	Total	7,354,730	2,779,895	8,257,362	8,257,362	3,427,509	0	41.5%	8,257,362	0
	Board of Education									
1200	Board of Education	53,424,365	11,706,882	54,321,894	54,321,894	20,342,160	29,018,414	90.9%	54,321,894	0
	Total	53,424,365	11,706,882	54,321,894	54,321,894	20,342,160	29,018,414	90.9%	54,321,894	0
	Operating Transfers Out									
7180	CNRE	350,000	0	0	0	0	0	--	-	0
	Total	350,000	0	0	0	0	0	--	0	0
Total Town Government Operations		\$110,004,937	\$26,393,840	\$113,619,271	\$113,619,271	\$43,251,091	\$42,675,104	75.6%	113,619,271	0