

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, May 21, 2020 10:00 AM –12:00 PM

Meeting Location: This meeting will be telephonic only. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

Telephonic Meeting: Telephone 1 860-840-2075
Meeting ID: 408 195 782

Agenda

- I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden
- II. Public Comment Period – *The Public Comment portion of the agenda will be announced by the Chair. Members of the public attending the telephonic meeting will be provided an opportunity to speak. Before making their comments, members of the public wishing to speak must be recognized by the Chair. Speakers may be asked to limit their comments due to time constraints of this meeting.*
- III. Approval of Minutes:
 - a. April 9, 2020 regular meeting
- IV. City of West Haven Issues and Items
 - a. Subcommittee update
 - b. Review, Discussion and Possible Action: FY 2021 Budget
 - c. Review and discussion: 5-Year Plan FY 2021-2025
 - d. Review and discussion: Monthly Financial Report March 2020
- V. City of Hartford Issues and Items
 - a. Subcommittee update
 - b. Review, Discussion and Possible Action: FY 2021 Budget Assumptions
 - c. Review and discussion: Monthly Financial Report March 2020
 - d. Review and discussion: Updated 5-Year Plan FY 2021-2025
 - e. Review and Discussion: Non-labor Contracts
 - i. Aetna Parking Agreement (BOE)
 - ii. MCC – Great Path Academy (BOE)
- VI. Town of Sprague Issues and Items

- a. Subcommittee update
- b. Review and discussion: Monthly Financial Report March 2020

VII. Other Business

- a. Tiers report

VIII. Adjourn

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, April 9, 2020 10:00 AM –12:00 PM

Meeting Location: This meeting will be telephonic only. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

Telephonic Meeting: Telephone 1 860-840-2075
Meeting ID: 704 427 842

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), Matthew Brokman, Stephen Falcigno, Robert White, Thomas Hamilton, Sal Luciano, Mark Waxenberg

City of Hartford Officials in Attendance: Mayor Bronin, Jolita Lazauskas, Leeann Ralls, Kim Oliver, Zachery Clarence

Town of Sprague Officials in Attendance: First Selectman Blanchard, Superintendent Hull

City of West Haven Officials in Attendance: Mayor Rossi, Frank Cieplinski, Matt Cavallaro

OPM Staff: Julian Freund, Bill Plummer, Michael Milone (liaison to West Haven)

Agenda

I. Call to Order & Opening Remarks by Secretary Melissa McCaw and Treasurer Shawn Wooden

The meeting was called to order at 10:05 AM.

II. Public Comment* Period

There was no public comment.

III. Approval of Minutes:

a. February 13, 2020 regular meeting

A motion was made by Ms. Shaw with a second by Mr. Hamilton to approve the minutes. All voted in favor.

IV. City of Hartford Issues and Items

a. Review and discussion: Monthly Financial Report February 2020

Mayor Bronin noted that the monthly report does not yet factor in the full impact of the pandemic. A reduction in projected parking revenue is factored into the projections, but further deterioration of revenues in the current fiscal year is possible. The City is using conservative projections for expenditures and a surplus is currently forecast. However, the end of year projections are subject to change. Mr. White asked about ongoing impacts of the pandemic. Mayor Bronin explained that current year taxes have already been collected, but collections in next fiscal year could be negatively effected considerably. Mr. Hamilton asked if the City intended to extend or delay its budget adoption process. Ms. Shaw asked about the City's disaster planning and impact of the pandemic on operations. Mayor Bronin noted that the most visible change is the reduction in in-person services, but also pointed out that a large percentage of the City's workforce is in public safety and public works. Both continue to operate, but measures have been put in place to ensure worker safety.

b. Review and Discussion: Non-labor Contracts

i. Compass – Youth Violence Prevention Program

Kim Oliver, Director of Family, Children, Youth, and Recreation, and Aisha Clark of Compass, described the City's contract with Compass for the Peacebuilders youth violence prevention program.

ii. Raptor Technologies

Clarence Zachery, Chief Operating and Financial Officer of the Hartford Public Schools, explained the contract with Raptor Technologies which provides instantaneous background checks and other technologies to manage visitors and ensure safety at schools.

V. Town of Sprague Issues and Items

a. Subcommittee update

Mr. Freund provided an update on the subcommittee's meeting of March 30. The Subcommittee reviewed the FY 2019 audit report and the Board of Education's proposed budget for FY 2021.

b. Review and discussion: FY 2019 Audit

Ms. Kennison reported that the Town received an unmodified opinion on their financial statements. A General Fund operating surplus of approximately \$265,000 resulted in a fund balance as of June 30, 2019 of -\$819,291 compared to -\$1,084,244 as of June 30, 2018. The positive results in FY 2019 was largely a result of the one-time revenue from sale of scrap metal. The financial statements report a negative fund balance in the Capital Fund of -\$451,523 at fiscal year end. This appears to have been attributable to capital expenditures for which no funding had been appropriated. The auditor had also reported that the land lease revenue will be amortized over the life of the lease.

There are four audit findings which are repeat findings. One from a prior year has been closed. First Selectman Cheryl Blanchard reported on progress the Town has made and steps taken to close the remaining findings as well as two new findings related to a state grant.

c. Update: Corrective Action Plan

The corrective action plan related the addressing findings in the FY 2019 audit were covered in the FY 2019 audit discussion.

d. Review and discussion: Monthly Financial Report February 2020

The First Selectman reported on current year budget status. Tax collections are comparable to last year, while expenditures are down somewhat compared to the same period for last year. The Town is projecting positive cash flow until June. A request for an advance on ECS was approved, but not yet received. Ms. Kennison asked about steps the Town can take to mitigate the projected cash deficit in June until tax revenues begin to be received. First Selectman Blanchard indicates they would either hold invoices until tax revenues come in or request additional assistance. She noted that her office reviews cash flow weekly. The subcommittee briefly discussed the impact of the pandemic on the Town and Board of Education operations and finances.

VI. City of West Haven Issues and Items

a. Subcommittee update

Mr. Freund provided an update on the subcommittee meeting of April 1. The subcommittee reviewed the two items that appear on this meeting's agenda, the FY 2019 audit and the FY 2021 recommended budget.

b. Review and Discussion: FY 2019 Audit

Ms. Kennison referred to a presentation of the FY 2019 prepared by the auditor. As had been reported at prior meetings, the audit process had found a significant number of instances, primarily in the Education department, of invoices recorded in the incorrect fiscal year. Additional testing was performed by the auditor which determined this had also occurred in prior fiscal years. These findings necessitated a restatement of prior year fund balance. As a result of prior period adjustments totaling - \$3.59 million, the ending fund balance as of 6/30/18 was restated at -\$1.4 million.

An operating surplus in FY 2019 would have brought the ending fund balance as of 6/30/19 to approximately \$358,000. As a result, Secretary McCaw exercised her authority to issue an additional \$1 million of the Restructuring Funds that had been held back from FY 2019. This brought the City's ending fund balance as of June 30, 2019 to \$1.358 million, approximately 0.85% of total expenditures. The City's other funds' results were briefly outlined as well as the auditor's findings and recommendations.

Mr. Hamilton asked for background on the conditions that led to a need for a restating prior year financials and which accounts were inaccurately reported. Mr. Cieplinski explained the processes that led to incorrect reporting, which primarily occurred in Education tuition and transportation accounts. Further discussion regarding the restatement and steps the Board of Education is taking to correct procedures followed. Mr. Cavallaro, of the Board of Education, described some of the steps taken already to correct practices.

Rates of return on the pension funds were discussed. Ms. Shaw suggested the West Haven subcommittee take up the subject of pension issues, including management of the pension funds, at a subsequent subcommittee meeting.

c. Review and Discussion: Recommended FY 2021 Budget

Mayor Rossi provided brief comments on the Recommended FY 2021 Budget, indicating the City will be looking for alternative revenue sources to reduce the mill rate further from what was proposed. Mr. Cieplinski outlined certain features of the recommended budget. He noted that the adjustment to the

mill rate from the current 5-Year Plan is offset by additional grand list growth. The budget relies on \$4 million of restructuring funds. The proposed budget includes a detailed 5-year capital improvement plan with related debt service included.

Members discussed with the City the need to review the budget in the context of an updated 5-Year Plan and projected future year mill rate adjustments.

Questions were raised regarding the Board of Education plan for whether to transition to the State Partnership and how it is reflected in the budget. Mr. Cavallaro responded that the Board is moving forward as though it is staying as self-insured, but is still considering a transition to the Partnership. Mr. Waxenberg noted significant balances left in the BOE health insurance accounts over several years. He asked for clarity regarding health insurance on the BOE side.

d. Review and discussion: Monthly Financial Report February 2020

Mr. Cieplinski reported that revenues are projected to end on target, but they include a lien sale planned for the fourth quarter. If the pandemic impacts that schedule, it would have an effect on current year revenue. The City is projecting an overall surplus of approximately \$600,000.

VII. Other Business

VIII. Adjourn

*Public Comment (from Board's Adopted Policies and Procedures): The MARB may provide for a public comment period on its board meeting agendas. When a public comment item is on the agenda, there shall be sign-up sheet provided at least 15 minutes prior to the meeting. The speakers will be called in the order that they signed up, but the MARB may reserve the first 10 minutes of the public comment period for state and local elected officials. Each speaker may be limited to no more than three minutes. In the interest in enabling members of the public to attend board meetings for their full duration, the Chairperson may limit the public comment agenda item to 30 minutes.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: May 15, 2020

The West Haven Subcommittee last met on April 28, 2020. The agenda consisted of review of the City's draft 5-Year Plan and FY 2020 Recommended Budget, and review of corrective action plans related to the HR function and FY 2019 audit findings.

A meeting originally scheduled for May 12 was cancelled due to lack of quorum and a special meeting is scheduled for May 19.

5-Year Plan

The City presented a draft plan for the General Fund for the period FY 2021-2025. The subcommittee had deferred taking action on the recommended budget at its prior meeting until it had an opportunity to understand the budget in the context of the 5-Year Plan. The draft plan reflects the restatement of prior year fund balance, but shows fund balance reaching the original 5% target by FY 2023. Subcommittee members discussed the assumptions built into the plan and the potential impact of an economic downturn on the projections in the plan. The subcommittee urged a higher mill rate for FY 2021, as well as revisiting certain aspects of the plan, including the adequacy of contingency, the possibility of lower tax collection rates, and potential for expenditure savings through rightsizing, attrition, and additional efficiencies.

Recommended FY 2021 Budget

The subcommittee did not take action on the recommended budget. Most of the recommendations made by the subcommittee regarding the 5-Year Plan have a direct impact on the FY 2021 budget. The subcommittee reiterated that the City should be preparing a contingency plan for FY 2021.

Human Resources Action Plan and Corrective Action Plan

The subcommittee reviewed a draft framework of an action plan responding to the findings of the HR Consulting Group. The City will follow up with a detailed action plan. The City noted that a contract with ADP for the provision of payroll services had been approved by City Council

A written corrective action plan for FY 2019 audit findings is in the process of being prepared and will be presented at a subsequent subcommittee meeting.

May 19th Meeting

The May 19th meeting of the subcommittee, which will take place two days before the full MARB meeting on May 21, will be devoted to an update on the Fire Districts, possible action on the FY 2021 budget and follow up on the 5-Year Plan.

MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
 From: Julian Freund, OPM
 Subject: West Haven City Council Action on FY 2021 Budget
 Date: May 8, 2020

A Recommended FY 2021 Budget was submitted by the Mayor on March 19 and first reviewed by the MARB West Haven Subcommittee at its April 1 meeting. That budget provided for an overall increase of 1.4% and a Real Estate/Personal Property mill rate increase of 0.8 mills, as shown in the summary table below.

Recommended FY 2021 As Submitted 3/19/20	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
General Fund Revenue	\$162,920,835	\$165,217,793	\$2,296,958	1.4%
Capital Non-Recurring Levy	<u>\$565,000</u>	<u>\$568,666</u>	<u>\$3,666</u>	<u>0.6%</u>
Total Revenues (incl. Capital Non-Recurring)	\$163,485,835	\$165,786,459	\$2,300,624	1.4%
General Fund Expenditures	\$162,920,835	\$164,792,995	\$1,872,160	1.1%
Capital Non-Recurring Exp.	<u>\$565,000</u>	<u>\$568,666</u>	<u>\$3,666</u>	<u>0.6%</u>
Total Expenditures (incl. Capital Non-Recur.)	\$163,485,835	\$165,361,661	\$1,875,826	1.1%
<i>Set-Aside: Fund Balance Adjustment</i>		<i>424,798</i>	<i>\$424,798</i>	
Total Expenditures with Fund Bal. Adjust.	\$163,485,835	\$165,786,459	\$2,300,624	1.4%
General Fund Mill Rate RE/PP	36.68	37.48	0.80	2.2%
General Fund Mill Rate MV	37.00	37.00	0.00	0.0%

The West Haven City Council met on May 7 and made a series of adjustments to the budget which include (but are not limited to):

- Reductions in Overtime across multiple departments
- Reduction to allocation for Capital and Non-Recurring expense
- Reduction to the Library budget
- Reduction of funding for several proposed full-time positions
- Reduction to Streetlighting account
- Increase to Contingency
- Increase in set-aside for Fund Balance

The increases and reductions made by the City Council roughly offset each other. The resulting mill rates are the same as the mill rates proposed in the Recommended Budget. The table on the following page provides a summary of the resulting FY 2021 budget reflecting changes made by City Council.

Recommended FY 2021 After City Council Adjustments 5/7/20	FY 2020 Budget	FY 2021 Proposed	Change vs FY 2020	Percent Change
General Fund Revenue	\$162,920,835	\$165,442,493	\$2,521,658	1.5%
Capital Non-Recurring Levy	<u>\$565,000</u>	<u>\$337,966</u>	<u>(\$227,034)</u>	<u>-40.2%</u>
Total Revenues (incl. Capital Non-Recurring)	\$163,485,835	\$165,780,459	\$2,294,624	1.4%
General Fund Expenditures	\$162,920,835	\$164,826,281	\$1,905,446	1.2%
Capital Non-Recurring Exp.	<u>\$565,000</u>	<u>\$337,966</u>	<u>(\$227,034)</u>	<u>-40.2%</u>
Total Expenditures (incl. Capital Non-Recur.)	\$163,485,835	\$165,164,247	\$1,678,412	1.0%
<i>Set-Aside: Fund Balance Adjustment</i>		616,212	\$616,212	
Total Expenditures with Fund Bal. Adjust.	\$163,485,835	\$165,780,459	\$2,294,624	1.4%
General Fund Mill Rate RE/PP	36.68	37.48	0.80	2.2%
General Fund Mill Rate MV	37.00	37.00	0.00	0.0%

The attached table provided by the City is a crosswalk depicting the Mayor's Recommended Budget, the adjustments made by City Council and the resulting budget reflecting those adjustments.

MILL RATE CALCULATION

	MAYOR'S RECOMM. BUDGET	COUNCIL CHANGES	COUNCIL APPROVED BUDGET	MARB CHANGES	MARB FY20 BUDGET
GENERAL FUND					
General Government	\$ 2,132,457	\$ 99,300	\$ 2,231,757	\$ -	\$ 2,231,757
Planning & Development	\$ 1,055,944	\$ (1,400)	\$ 1,054,544	\$ -	\$ 1,054,544
Finance	\$ 2,647,692	\$ (32,440)	\$ 2,615,252	\$ -	\$ 2,615,252
Public Safety	\$ 15,988,662	\$ (107,834)	\$ 15,880,828	\$ -	\$ 15,880,828
Public Works	\$ 11,021,840	\$ (167,482)	\$ 10,854,357	\$ -	\$ 10,854,357
Human Resources	\$ 1,999,161	\$ 27,200	\$ 2,026,361	\$ -	\$ 2,026,361
Library	\$ 1,421,000	\$ (200,000)	\$ 1,221,000	\$ -	\$ 1,221,000
Board Of Education	\$ 89,960,421	\$ -	\$ 89,960,421	\$ -	\$ 89,960,421
Operating Charges	\$ 18,832,341	\$ (58,500)	\$ 18,773,841	\$ -	\$ 18,773,841
Debt Service	\$ 18,643,292	\$ -	\$ 18,643,292	\$ -	\$ 18,643,292
Contingency/Other	\$ 1,514,983	\$ 665,856	\$ 2,180,839	\$ -	\$ 2,180,839
TOTAL EXPENDITURES	\$ 165,217,793	\$ 224,700	\$ 165,442,493	\$ -	\$ 165,442,493
Interest & Lien Fees	\$ 821,600	\$ -	\$ 821,600	\$ -	\$ 821,600
Licenses / Permits	\$ 1,594,150	\$ -	\$ 1,594,150	\$ -	\$ 1,594,150
Fines & Forfeits	\$ 252,100	\$ -	\$ 252,100	\$ -	\$ 252,100
Use Of Money	\$ 117,700	\$ -	\$ 117,700	\$ -	\$ 117,700
Current Services	\$ 1,135,450	\$ -	\$ 1,135,450	\$ -	\$ 1,135,450
Other Revenues	\$ 2,223,012	\$ -	\$ 2,223,012	\$ -	\$ 2,223,012
Other Fin. Sources	\$ 963,643	\$ -	\$ 963,643	\$ -	\$ 963,643
OPERATIONAL REVENUE	\$ 7,107,655	\$ -	\$ 7,107,655	\$ -	\$ 7,107,655
Federal and State Grants	\$ 56,735,954	\$ -	\$ 56,735,954	\$ -	\$ 56,735,954
Personal Property, MV & Non-Current Taxes	\$ 1,773,000	\$ -	\$ 1,773,000	\$ -	\$ 1,773,000
Amount to be Raised by Current Taxes	\$ 99,601,184	\$ 224,700	\$ 99,825,884	\$ -	\$ 99,825,884
TOTAL REVENUES	\$ 165,217,793	\$ 224,700	\$ 165,442,493	\$ -	\$ 165,442,493
Current Tax Calculation					
Net GL - Motor Vehicle	\$ 276,734,340	\$ -	\$ 276,734,340	\$ -	\$ 276,734,340
Net GL - Real Estate/Personal Property	\$ 2,442,383,215	\$ -	\$ 2,442,383,215	\$ -	\$ 2,442,383,215
NET GRAND LIST	\$ 2,719,117,555	\$ -	\$ 2,719,117,555	\$ -	\$ 2,719,117,555
GENERAL FUND MILL RATE - MV	36.79	0.09	36.88	-	36.88
GENERAL FUND MILL RATE - R/E, PP	37.27	0.09	37.36	0.00	37.36
GROSS TAX LEVY - MV	\$ 10,181,056	\$ 24,906	\$ 10,205,962	\$ -	\$ 10,205,962
GROSS TAX LEVY - R/E, PP	\$ 91,039,659	\$ 203,448	\$ 91,243,107	\$ -	\$ 91,243,107
GROSS TAX LEVY	\$ 101,220,716	\$ 228,354	\$ 101,449,069	\$ -	\$ 101,449,069
Gross Tax Levy	\$ 101,220,716	\$ 228,354	\$ 101,449,069	\$ -	\$ 101,449,069
Collection Rate	98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX	\$ 99,601,184	\$ 224,700	\$ 99,825,884	\$ -	\$ 99,825,884
CAPITAL & NON-RECURRING					
Motor Vehicle	\$ 276,734,340	\$ -	\$ 276,734,340	\$ -	\$ 276,734,340
Real Estate/Personal Property	\$ 2,442,383,215	\$ -	\$ 2,442,383,215	\$ -	\$ 2,442,383,215
NET GRAND LIST	\$ 2,719,117,555	\$ -	\$ 2,719,117,555	\$ -	\$ 2,719,117,555
Capital & Non-Recurring Mill Rate	0.21	(0.09)	0.12	-	0.12
Capital & Non-Recurring Total	\$ 568,666	\$ (230,700)	\$ 337,966	\$ -	\$ 337,966
MILL RATE CALCULATION					
General Fund Mill Rate - MV	36.79	0.09	36.88	-	36.88
General Fund Mill Rate - R/E, PP	37.27	0.09	37.36	0.00	37.36
Capital & Non-Recurring Mill Rate	0.21	(0.09)	0.12	-	0.12
Total Mill Rate - MV	37.00	-	37.00	-	37.00
Total Mill Rate - R/E, PP	37.48	(0.00)	37.48	0.00	37.48
Change From 2020	0.80		0.80		0.80
Tax Revenue Generated per 1 Mill @ 98.4% Collection Rate	\$ 2,675,611.67	\$ -	\$ 2,675,611.67	\$ -	\$ 2,675,611.67

Draft 5-Year Plan

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: West Haven Updated Five Year Plan: FY 2021 – FY 2025
Date: April 24, 2020

The City of West Haven has submitted a Draft Update to the General Fund portion of its Five-Year Plan covering fiscal years 2021-2025. The following provides a brief summary of the updates reflected in the draft materials provided thus far. Following the narrative summary, a table provides comparisons of the key assumptions used in previous approved plans to the updated version.

General Fund:

Revenues

Projected General Fund revenues in the first year of the plan (FY 2020) correspond to the revenues in the proposed FY 2021 budget submitted on March 19, 2020. Revenues then increase by 1.6% and 0.6% in the two subsequent years before leveling off in year 4 and decreasing by -0.6% in year 5. General Fund revenues in the final year of the plan (FY 2025) at \$167.8 million are 6.5% higher than actual revenues for FY 2019 (not including MRF). The additional revenue over this period is generated almost entirely through Property Taxes.

Revenues	FY 2021	FY 2022	FY2023	FY 2024	FY 2025
Total Revenues, not including MRF	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
Municipal Restructuring Funds (MRF)	<u>4,000,000</u>	<u>2,000,000</u>	-	-	-
Total Revenues, including MRF	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849
Change vs. Prior Year	1.4%	1.6%	0.6%	-0.1%	-0.6%

Property Tax revenue increases are driven primarily by increases in the mill rate plus modest growth in the grand list. The impact of anticipated development projects (the Havens and the redevelopment of two vacant schools) is built into the grand list projections. State Aid to municipalities is held flat throughout the five year period. Most of the remaining sources of revenue, which comprise less than 5% of total revenues, increase by either 1% or 3% per year in the plan.

Municipal Restructuring Funds (MRF)

The plan reflects a decline in Municipal Restructuring Funds (MRF) in the first two years followed by elimination of MRF in FY 2023. This is consistent with prior versions of the plan.

Expenditures

Projected General Fund expenditures in the first year of the plan correspond to the expenditures in the proposed FY 2021 budget submitted on March 19, 2020. Total expenditures increase 1.8% in FY 2022 followed by an overall decrease of -2.8% in FY 2023 largely as a result of the final payments made on the

previously issued pension obligation bonds. Over the five year period, when Debt Service is excluded, expenditures increase between 0.9% and 1.4% per year.

Expenditures	FY 2021	FY 2022	FY2023	FY 2024	FY 2025
Expenditures	164,792,995	167,715,728	163,050,893	165,685,902	167,698,002
Change vs. Prior Year	1.1%	1.8%	-2.8%	1.6%	1.2%
Debt Service	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Expenditures not incl. Debt Service	146,149,703	147,447,525	149,517,901	151,170,629	152,895,300
Change vs. Prior Year	1.5%	0.9%	1.4%	1.1%	1.1%

Savings from Efficiencies, Consolidations and Shared Services

The original 5-Year Plan, and the updated plan for FY 2020-2024 both included placeholders for net savings of approximately \$1.25 million beginning in FY 2020. While the updated materials incorporate savings achieved through the transition of active employees to the State Partnership health plan and through participation in CCM’s Energy Purchase Program, any efforts to achieve budgetary savings through efficiencies and other initiatives are not directly addressed.

Fund Balance

Due to the restatement of fund balance for FY 2018, fund balance projections do not reach target levels on the same timeline as the original 5-Year Plan. The resulting projections show General Fund balance reaching the same levels as the original plan by FY 2023 (5.2% of expenditures). Fund Balance reaches 7% of projected expenditures by the fourth year of the plan.

Fund Balance Projections: In millions

FY Ending	6/30/19	6/30/20	6/30/21	6/30/22	6/30/23	6/30/24	6/25/20
Updated 5-Yr Plan	\$1.36	\$2.05	\$2.48	\$2.67	\$8.49	\$11.6	\$11.74
Original 5-Yr Plan	\$1.23	\$1.65	\$2.71	\$4.59	\$8.63	NA	NA

Key Assumptions	Original 5-Year Plan FY19-23	Approved 5-Yr Plan FY20-24	Updated 5-Yr Plan FY21-25
Revenue			
Grand List Growth	FY20: 0.3% FY21: 0.06% FY22: 4.06% FY23: 0.06%	FY20: 1.1% FY21: 0.08% FY22: 2.23% (Reval. year) FY23: 0.48% FY24: 0.04% Growth factors inclusive of development activity related to Havens and schools redevelopment	FY21: 1.34% FY22: 1.82% (Reval. year) FY23: 0.59% FY24: 0.19% FY25: 0.04% Growth factors inclusive of development activity related to Havens and schools redevelopment
GF Mill Rates - Real Estate/Personal Property	FY20: 37.25 FY21: 39.26 FY22: 39.99 FY23: 39.99	FY20: 36.68 FY21: 37.86 FY22: 39.01 FY23: 39.82 FY24: 39.75	FY21: 37.48 FY22: 38.51 FY23: 39.53 FY24: 39.37 FY25: 38.95
GF Mill Rates - Motor Vehicles	37.00 Each year	37.00 Each year	37.00 Each year
Non-Current Levy Taxes	Based on historical actuals with projected increase resulting from personal property tax audit and efforts to increase past due MV tax	Based on prior years experience and adjusted for efforts to improve collections on past due personal property and motor vehicle tax	Based on prior years experience and adjusted for efforts to improve collections on past due personal property and motor vehicle tax
State Aid	Level funding all 5 years	Level funding all 5 years	Level funding all 5 years
Other Revenues	Most increase by 3% annually	Most increase by 3% annually	Most increase by 1% or 3% annually. Few increase by 5%
Expenditures			
Salary/Payroll	Level funding all 5 years. Contingency factor in FY22 and FY23	Based on existing contracts and range of 1-2% for out years. Includes phased filling of vacancies.	FY 2021 includes net increase of 4 funded full-time positions. Additional 3 vacancies in Police Dept. and one clerical position filled over FY22 and FY23 (the City anticipates adjusting the plan for filling vacancies). General wage increases based on existing and anticipated labor contracts.
Police Pension	FY20: \$2.936 million FY21: \$3.334 million FY22: \$3.432 million FY23: \$3.467 million	FY20: \$2.498 million FY21: \$2.412 million FY22: \$2.430 million FY23: \$2.452 million FY24: \$2.543 million	FY21: \$2.412 million FY22: \$2.430 million FY23: \$2.452 million FY24: \$2.543 million FY25: \$2.637 million
Health Insurance	Increase at 7.6% per year. Self funded claims margin included FY20-FY23	Increase at 7.6% per year. Self funded claims margin included FY20-FY24	Active City: Based on Partnership rates increase of 7% per year Retirees City: 7% rate increases per year
Non-Payroll Expenses	Inflation factor of approximately 2%/yr	Inflation factor of approximately 2%/yr	Inflation factor of 2% per year for most objects
Education	GF contributed increases by 0.4% per year	FY20: Level funding FY21: +0.8% FY22-FY24: +0.4%/yr	FY21: Level funding FY22-FY25: +0.4%/yr
Debt Service	Projections included existing debt service, projected high school project, additional public infrastructure funding	Debt service amounts based on projections provided by bond advisor. High school project and additional public infrastructure funding included	Debt service based on existing issued debt, plus planned issuance in July 2020.
Municipal Restructuring Funds			
Reliance on Municipal Restructuring Funds	FY20: \$6 million FY21: \$4 million FY22: \$2 million FY23: \$0	FY20: \$4.115 million FY21: \$4 million FY22: \$2 million FY23: \$0 FY24: \$0	FY21: \$4 million FY22: \$2 million FY23: \$0 FY25: \$0 FY24: \$0
Efficiencies, consolidations, shared services			
Projected savings	Placeholder of \$1.245 net savings beginning in FY20	Placeholder of \$1.245 net savings beginning in FY20. Narrative details initiatives.	Not addressed in draft

MILL RATE CALCULATION - GENERAL FUND

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
TOTAL EXPENDITURES	159,737,299	160,013,976	162,227,011	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849
OPERATIONAL REVENUE	7,929,790	8,391,490	7,908,928	6,711,555	7,001,126	6,868,047	6,909,418	6,889,309
FEDERAL AND STATE GRANTS	52,935,087	53,241,754	53,173,505	53,132,054	53,153,826	53,161,600	53,161,556	53,171,685
DEFICIT BOND PROCEEDS	16,626,016	-	-	-	-	-	-	-
MARB RESTRUCTURING FUNDS	8,000,000	5,000,000	4,115,542	4,000,000	2,000,000	-	-	-
NON CURRENT TAXES	2,563,802	1,978,222	1,722,051	1,773,000	1,823,190	1,874,886	1,928,132	1,982,976
CURRENT PROPERTY TAX LEVY	92,002,428	94,025,726	96,000,810	99,601,184	103,926,727	106,974,631	106,789,858	105,794,879
TOTAL REVENUES	180,057,122	162,637,192	162,920,835	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849
NET GL - MOTOR VEHICLE	259,519,230	261,726,860	266,920,740	276,734,340	276,734,340	276,734,340	276,734,340	276,734,340
NET GL - REAL ESTATE / PP	2,390,670,988	2,391,714,857	2,416,207,349	2,442,383,215	2,491,976,495	2,506,698,297	2,511,920,710	2,513,143,734
NET GRAND LIST	2,650,190,218	2,653,441,717	2,683,128,089	2,719,117,555	2,768,710,835	2,783,432,637	2,788,655,050	2,789,878,074
GROSS TAX LEVY - MV				10,181,056	10,181,056	10,181,056	10,181,056	10,181,056
GROSS TAX LEVY - R/E, PP				91,039,660	95,435,536	98,533,000	98,345,222	97,334,065
GROSS TAX LEVY				101,220,716	105,616,592	108,714,056	108,526,278	107,515,121
COLLECTION RATE				98.40%	98.40%	98.40%	98.40%	98.40%
TOTAL CURRENT TAX				99,601,184	103,926,727	106,974,631	106,789,858	105,794,879
CAPITAL & NON-RECURRING								
CAPITAL & NON-RECURRING	238,326	404,500	565,000	576,300	587,826	599,583	611,575	623,807
CAPITAL & NON-RECURRING MILL RATE	0.09	0.15	0.21	0.21	0.21	0.22	0.22	0.22
MILL RATE CALCULATION								
MILL RATE - MV		36.79	36.79	36.79	36.79	36.79	36.79	36.79
MILL RATE - R/E, PP		36.11	36.47	37.27	38.30	39.31	39.15	38.73
MILL RATE - CAPITAL & NON RECUR.		0.15	0.21	0.21	0.21	0.22	0.22	0.22
TOTAL MILL RATE - MV	37.00	36.94	37.00	37.00	37.00	37.01	37.01	37.01
TOTAL MILL RATE - R/E, PP	35.26	36.26	36.68	37.48	38.51	39.53	39.37	38.95
MILL RATE CHANGE	-	1.00	0.42	0.80	1.03	1.02	(0.16)	(0.42)
BEGINNING FUND BALANCE	(18,138,674)	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013
SURPLUS/(DEFICIT)	20,319,823	2,623,216	693,824	-	-	-	-	-
FUND BALANCE ADJUSTMENT	-	(3,445,447)	-	424,798	189,141	5,828,271	3,103,062	140,847
ENDING FUND BALANCE	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013	11,738,860
FUND BALANCE % OF TOTAL EXP.	1.37%	0.85%	1.27%	1.50%	1.59%	5.21%	7.00%	7.00%
ORIGINAL FUND BALANCE % TARGET	-0.08%	0.76%	1.00%	1.62%	2.72%	5.21%		

CITY OF WEST HAVEN ANALYSIS OF FUND BALANCE

	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
TOTAL REVENUE	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
TOTAL EXPENSES	160,013,976	162,227,011	164,792,995	167,715,729	163,050,893	165,685,902	167,698,002
FUND BALANCE ADJUSTMENT	-	-	424,798	189,141	5,828,271	3,103,062	140,847
SURPLUS/(DEFICIT) WITHOUT MARB FUNDING	(2,376,784)	(3,421,718)	(4,000,000)	(2,000,000)	0	0	0
OTHER REVENUES	-	-	-	-	-	-	-
MARB REVENUE	5,000,000	4,115,542	4,000,000	2,000,000	-	-	-
FINAL SURPLUS/(DEFICIT)	2,623,216	693,824	424,798	189,141	5,828,271	3,103,062	140,847

MILL RATE	36.26	36.68	37.48	38.51	39.53	39.37	38.95
MILL RATE (Previous Model)	36.26	36.68	37.49	38.41	39.21	39.16	39.82
MILL RATE (ORIGINAL MODEL)	36.26	37.25	39.26	39.99	39.99	39.99	39.99
MILL RATE CHANGE		0.42	0.80	1.03	1.02	(0.16)	(0.42)
MILL RATE CHANGE (Previous Model)		0.42	0.80	0.93	0.80	(0.06)	0.67
MILL RATE CHANGE (ORIGINAL MODEL)		1.00	2.01	0.73	(0.00)	-	-

TOTAL REVENUE	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
TOTAL REVENUE (ORIGINAL MODEL)		158,805,292	163,388,715	168,999,608	169,030,438	169,030,438	169,030,438

TOTAL EXPENDITURES	160,013,976	162,227,011	164,792,995	167,715,729	163,050,893	165,685,902	167,698,002
TOTAL EXPENDITURES (ORIGINAL MODEL)	162,940,955	164,790,317	166,741,561	169,518,546	165,400,143	165,400,143	165,400,143

BEGINNING FUND BALANCE	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013
FUND BALANCE ADJUSTMENT	(3,445,447)	-	-	-	-	-	-
ENDING FUND BALANCE	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013	11,738,860
ENDING FUND BALANCE (Previous Model)	3,613,646	3,613,646	4,038,444	4,039,619	8,680,156	10,027,115	
ORIGINAL FUND BALANCE (ORIGINAL MODEL)	1,234,080	1,653,556	2,705,210	4,590,772	8,625,568	8,625,568	8,625,568

FUND BALANCE % OF TOTAL EXP.	0.85%	1.27%	1.50%	1.59%	5.21%	7.00%	7.00%
FUND BALANCE % OF TOTAL EXP. (Previous Model)	2.27%	2.22%	2.45%	2.41%	5.30%	6.00%	
FUND BALANCE % OF TOTAL EXP. (ORIGINAL MODEL)	0.76%	1.00%	1.62%	2.72%	5.21%	5.21%	5.21%

REVENUE & EXPENDITURE SUMMARY

	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
REVENUES:							
Current Property Tax Levy	94,025,726	96,000,810	99,601,184	103,926,727	106,974,631	106,789,858	105,794,879
Non Current Taxes	1,978,222	1,722,051	1,773,000	1,823,190	1,874,886	1,928,132	1,982,976
Interest & Lien Fees	890,468	981,251	821,600	850,658	880,808	912,095	944,562
Licenses & Permits	1,961,408	1,848,990	1,594,150	1,823,062	1,776,620	1,751,973	1,805,357
Fines, Forfeits & Penalties	286,947	296,873	252,100	291,513	293,173	291,953	305,801
Use Of Money/Property	403,514	320,933	117,700	75,102	80,171	194,430	26,922
From Other Agencies	53,241,754	53,173,505	53,132,054	53,153,826	53,161,600	53,161,556	53,171,685
Charges - Current Services	1,205,512	1,284,686	1,135,450	1,236,870	1,251,861	1,246,761	1,285,610
Other Revenues	2,118,500	1,767,320	1,826,912	1,897,695	1,894,489	1,930,050	1,945,521
Other Financing Sources	1,525,141	1,408,875	963,643	826,226	690,925	582,156	575,535
TOTAL REVENUE	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849
EXPENDITURES:							
General Government	1,663,218	1,893,427	2,132,457	2,144,073	2,180,269	2,197,319	2,215,238
Planning & Development	901,098	910,721	1,055,944	1,066,635	1,087,000	1,089,316	1,091,751
Finance	2,697,794	2,737,578	2,647,692	2,639,898	2,700,413	2,728,872	2,758,766
Public Safety	15,097,032	15,408,557	15,988,662	16,314,143	16,763,082	16,817,568	16,869,069
Public Works	10,073,486	10,632,333	11,021,840	11,194,602	11,414,058	11,549,975	11,692,819
Human Resources	1,935,228	1,855,551	1,999,161	2,070,915	2,111,966	2,122,367	2,132,297
Library	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
Board Of Education	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
Operating Charges	16,187,296	17,651,898	18,832,341	19,201,083	20,091,445	21,067,786	22,107,745
Debt Service	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Contingent	459,393	1,085,551	1,090,185	949,913	892,124	957,156	1,023,167
TOTAL EXPENDITURES	160,013,976	162,227,011	164,792,995	167,715,729	163,050,893	165,685,902	167,698,002
SURPLUS/(DEFICIT)	(2,376,784)	(3,421,718)	(3,575,202)	(1,810,859)	5,828,271	3,103,062	140,847
MUNICIPAL RESTRUCTURING FUNDS	5,000,000	4,115,542	4,000,000	2,000,000	-	-	-
CHANGE IN FUND BALANCE	2,623,216	693,824	424,798	189,141	5,828,271	3,103,062	140,847
BEGINNING FUND BALANCE	2,181,149	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013
FUND BALANCE ADJUSTMENT	(3,445,447)	-	-	-	-	-	-
ENDING FUND BALANCE	1,358,918	2,052,741	2,477,539	2,666,680	8,494,952	11,598,013	11,738,860
<i>ENDING FUND BALANCE PER ORIGINAL PLAN</i>	<i>1,234,080</i>	<i>1,653,556</i>	<i>2,705,210</i>	<i>4,590,772</i>	<i>8,625,568</i>	<i>8,625,568</i>	<i>8,625,568</i>

GRAND LIST PROJECTIONS

Assessment	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	
Net GL - Motor Vehicle	259,519,230	261,726,860	266,920,740	276,734,340	276,734,340	276,734,340	276,734,340	276,734,340	
Growth Factor	0.57%	0.85%	1.98%	3.68%	0.00%	0.00%	0.00%	0.00%	
Real Estate/Personal Property	2,390,670,988	2,391,714,857	2,416,207,349	2,442,383,215	2,443,604,407	2,444,826,209	2,446,048,622	2,447,271,646	
Growth Factor	0.77%	0.04%	1.02%	1.08%	0.050%	0.050%	0.050%	0.050%	
Revaluation Impact	-	-	-	-	48,872,088	48,872,088	48,872,088	48,872,088	2.00%
Development Impact - Stiles School	-	-	-	-	500,000	3,000,000	3,000,000	3,000,000	
Development Impact - Thompson School	-	-	-	-	500,000	3,000,000	3,000,000	3,000,000	
Development Impact -	-	-	-	-	500,000	3,000,000	3,000,000	3,000,000	
Development Impact - Havens	-	-	-	-	(2,000,000)	4,000,000	8,000,000	8,000,000	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Development Impact -	-	-	-	-	-	-	-	-	
Real Estate/Personal Property Total	2,390,670,988	2,391,714,857	2,416,207,349	2,442,383,215	2,491,976,495	2,506,698,297	2,511,920,710	2,513,143,734	
Total Net Grand List	2,650,190,218	2,653,441,717	2,683,128,089	2,719,117,555	2,768,710,835	2,783,432,637	2,788,655,050	2,789,878,074	
Original Grand List Assumptions		2,653,441,717	2,660,791,962	2,662,208,810	2,759,644,936	2,761,061,784			

REVENUE DETAILS	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	
CURRENT PROPERTY TAX LEVY									
Current Property Tax Levy - MV	8,577,397	8,766,029	8,939,988	10,018,159	10,018,159	10,018,159	10,018,159	10,018,159	
Current Property Tax Levy - R/E, PP	83,425,031	85,259,697	87,060,822	89,583,025	93,908,568	96,956,472	96,771,699	95,776,720	
Subtotal	92,002,428	94,025,726	96,000,810	99,601,184	103,926,727	106,974,631	106,789,858	105,794,879	
NON CURRENT TAXES									
Motor Vehicle Supplement	1,424,633	1,435,859	1,430,246	1,261,000	1,298,830	1,337,795	1,377,929	1,419,267	3.0%
Tax Levy - Prior Years	1,001,564	413,937	93,576	412,000	424,360	437,091	450,204	463,710	3.0%
Tax Levy - Suspense	137,605	128,427	198,229	100,000	100,000	100,000	100,000	100,000	0.0%
Pers. Prop. Tax Audits	-	-	-	-	-	-	-	-	-
Non Current Per. Prop. Tax	-	-	-	-	-	-	-	-	-
Subtotal	2,563,802	1,978,222	1,722,051	1,773,000	1,823,190	1,874,886	1,928,132	1,982,976	
INTEREST & LIEN FEES									
Tax Interest - Current Year	474,170	498,784	550,991	476,100	490,383	505,094	520,247	535,855	3.0%
Tax Interest - Prior Years	365,490	253,710	205,571	220,500	231,525	243,101	255,256	268,019	5.0%
Tax Interest - Suspense	166,348	137,974	224,689	125,000	128,750	132,613	136,591	140,689	3.0%
Subtotal	1,006,008	890,468	981,251	821,600	850,658	880,808	912,095	944,562	
LICENSES & PERMITS									
Building Permits	1,517,792	1,367,973	1,169,944	1,075,000	1,216,349	1,165,302	1,163,739	1,193,615	1.0%
Electrical Permits	177,901	203,904	190,139	177,000	192,251	188,328	187,718	191,327	1.0%
Zoning Permits	120,654	147,778	145,060	100,000	132,256	127,030	120,960	128,016	1.0%
Health Licenses	64,728	95,466	157,619	80,300	114,462	120,984	108,406	118,056	3.0%
Plumbing & Heating Permits	63,776	79,881	112,786	105,300	100,315	107,195	105,313	105,317	1.0%
Police & Protection Licenses	17,837	25,480	33,647	22,900	28,163	29,084	27,517	29,102	3.0%
Animal Licenses	16,455	15,912	10,311	15,400	14,290	13,734	14,909	14,740	3.0%
Excavation Permits	5,570	10,370	15,327	7,100	11,260	11,566	10,275	11,365	3.0%
City Clerk Fees	6,319	5,860	6,696	6,200	6,440	6,639	6,619	6,763	3.0%
Dog Pound Releases	(2,144)	2,032	500	300	972	608	645	764	3.0%
Marriage Licenses	2,420	4,962	4,748	3,800	4,638	4,527	4,451	4,675	3.0%
Sporting Licenses	276	271	423	250	324	342	314	336	3.0%
Alcoholic Beverage License	148	1,520	1,789	600	1,342	1,281	1,107	1,281	3.0%
Subtotal	1,991,732	1,961,408	1,848,990	1,594,150	1,823,062	1,776,620	1,751,973	1,805,357	
FINES, FORFEITS & PENALTIES									
Parking Tags	233,873	223,175	234,238	219,600	236,955	241,778	244,417	253,103	5.0%
Fines And Penalties	52,514	38,063	51,599	32,500	41,943	43,275	40,417	43,135	3.0%
Bldg Code Violations	31,824	25,709	11,035	-	12,615	8,120	7,119	9,563	3.0%
Subtotal	318,210	286,947	296,873	252,100	291,513	293,173	291,953	305,801	
USE OF MONEY/PROPERTY									
Investment Income	193,375	381,638	287,507	100,000	49,551	53,334	169,899		2.0%
Rent from City Facilities	15,000	21,876	33,427	17,700	25,551	26,837	24,531	26,922	5.0%
Subtotal	208,375	403,514	320,933	117,700	75,102	80,171	194,430	26,922	
FROM OTHER AGENCIES									
Educational Cost Sharing	45,003,667	45,238,618	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	45,140,487	
School Build. Construction	-	-	-	-	-	-	-	-	
Health Services	74,225	66,528	67,266	60,000	60,000	60,000	60,000	60,000	
Pilot-Colleges & Hospitals	5,412,671	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	5,527,988	
Muni Revenue Sharing	147,516	147,516	147,516	147,516	147,516	147,516	147,516	147,516	
Prop Tax Relief - Elderly & Disabl	6,000	4,000	2,000	-	-	-	-	-	
Mashentucket Pequot Grant	951,618	807,097	807,097	807,097	807,097	807,097	807,097	807,097	
Prop Tax Relief - Total Disab	5,370	5,111	5,370	5,000	5,000	5,000	5,000	5,000	
Pilot-State Owned Property	-	181,198	181,198	181,198	181,198	181,198	181,198	181,198	
Prop Tax Relief - Veterans	133,950	130,003	130,803	127,400	127,400	127,400	127,400	127,400	
Town Aid Road	617,602	616,005	616,005	617,268	617,268	617,268	617,268	617,268	
Fed/State Miscellaneous Grants	177,681	122,462	122,000	122,000	122,000	122,000	122,000	122,000	
MRSA Select Pilot	-	-	-	-	-	-	-	-	
MRSA Sales Tax Sharing	-	-	-	-	-	-	-	-	
SCCRWA-Pilot Grant	305,665	301,396	305,220	301,100	311,649	315,169	318,585	324,588	3.0%
Telephone Access Grant	99,121	93,832	120,555	95,000	106,223	110,477	107,017	111,143	3.0%
Subtotal	52,935,087	53,241,754	53,173,505	53,132,054	53,153,826	53,161,600	53,161,556	53,171,685	
CHARGES - CURRENT SERVICES									
Record Legal Instrument Fees	660,795	732,096	799,617	656,250	765,787	777,579	769,866	809,631	5.0%
Miscellaneous - Parks & Recreation	348,588	351,860	357,734	340,000	340,000	340,000	340,000	340,000	
Miscellaneous - General Gov't	79,910	57,952	30,141	84,800	59,360	59,843	70,041	64,974	3.0%
Miscellaneous - Public Works	37,819	38,854	65,919	37,900	47,557	50,459	45,305	47,774	
Police Charges	13,988	10,186	29,214	13,500	17,633	20,116	17,083	18,277	
All Other Public Works	2,330	14,540	2,060	3,000	6,533	3,864	4,466	4,954	
Health Fees	20	25	-	-	-	-	-	-	
Sundry - Other	-	-	-	-	-	-	-	-	3.0%
Miscellaneous - Schools	-	-	-	-	-	-	-	-	
Subtotal	1,143,450	1,205,512	1,284,686	1,135,450	1,236,870	1,251,861	1,246,761	1,285,610	
OTHER REVENUES									
Fire Dept Share of ERS	810,373	762,240	857,822	864,558	928,999	950,544	963,338	976,971	

	FY2018 ACTUAL	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST	
REVENUE DETAILS									
Yale Contribution	427,290	437,317	444,561	422,651	422,651	422,651	422,651	422,651	
Sale of Property	199,200	298,807	12,000	-	-	-	-	-	
Miscellaneous Revenue	159,477	227,498	69,551	195,300	164,116	142,989	167,468	158,191	
Pilot - Housing Authority	141,536	148,751	145,230	146,600	146,860	146,230	146,563	146,551	
Parking Meter Revenue	72,042	82,227	96,948	62,000	82,804	83,002	78,213	83,780	3.0%
Sewer Fee Collection Expenses	55,166	55,166	55,166	55,200	58,488	59,662	61,250	63,388	6.0%
Quigley/Yale Parking	43,603	43,603	43,603	43,603	44,911	45,360	45,963	46,774	3.0%
Insurance Reimbursement	9,411	43,912	23,808	26,400	32,315	28,333	29,886	31,083	3.0%
Organic Recycling Compost	370	18,978	18,630	10,600	16,551	15,718	14,718	16,132	3.0%
Subtotal	1,918,468	2,118,500	1,767,320	1,826,912	1,897,695	1,894,489	1,930,050	1,945,521	
OTHER FIN. SOURCES									
Residual Equity Transfers In	172,130	308,081	250,000	250,000	277,441	266,921	272,731	280,535	3.0%
Transfer From Sewer Oper Fund	1,171,416	1,217,060	1,158,875	713,643	548,785	424,004	309,425	295,000	
Subtotal	1,343,546	1,525,141	1,408,875	963,643	826,226	690,925	582,156	575,535	
Grand Total	155,431,105	157,637,192	158,805,293	161,217,793	165,904,869	168,879,164	168,788,964	167,838,849	
MARB Restructuring		5,000,000	4,115,542	4,000,000	2,000,000	-	-	-	
	155,431,105	162,637,192	162,920,835	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849	

DRAFT

	FY2019 ACTUAL	FY2020 PROJECTED	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
EXPENDITURE SUMMARY							
GENERAL GOVERNMENT							
City Council	87,994	174,594	99,686	89,680	91,476	91,695	91,926
Mayor's Office	293,690	317,070	322,211	323,855	328,039	329,544	331,126
Corporation Counsel	432,483	465,211	681,602	689,736	702,111	707,886	713,955
Labor Relations & Personnel	166,253	169,336	239,362	240,872	244,717	244,904	245,099
Communications - City	223,661	320,000	336,336	343,148	350,089	357,191	364,655
Town & City Clerk	307,112	303,650	298,738	300,989	305,415	307,221	309,118
Registrar Of Voters	144,858	136,511	146,002	147,102	149,553	149,830	150,121
Probate Court	7,167	7,056	8,520	8,693	8,868	9,048	9,237
Subtotal	1,663,218	1,893,427	2,132,457	2,144,073	2,180,269	2,197,319	2,215,238
PLANNING & DEVELOPMENT							
Planning & Development	403,535	378,292	387,147	390,928	397,773	399,636	401,595
Grants Administration	66,351	14,111	75,525	76,285	77,811	77,821	77,831
Building Department	431,212	518,319	593,272	599,421	611,416	611,859	612,325
Subtotal	901,098	910,721	1,055,944	1,066,635	1,087,000	1,089,316	1,091,751
FINANCE							
Treasurer	7,600	7,600	7,600	7,676	7,830	7,830	7,830
Finance/Comptroller	931,751	980,688	875,356	834,710	850,208	855,049	860,138
Purchasing	148,722	143,253	138,000	140,098	142,916	144,394	145,948
Info. & Tech. / Data Processing	566,689	528,545	523,491	540,894	560,631	577,992	596,223
Central Services	191,109	219,071	211,221	214,915	219,249	222,508	225,932
Tax Assessment	442,066	437,175	448,020	452,660	461,717	462,049	462,398
Board Of Assessment Appeals	3,179	5,600	5,600	5,687	5,801	5,865	5,931
Tax Collection	406,678	415,646	438,404	443,258	452,061	453,185	454,367
Subtotal	2,697,794	2,737,578	2,647,692	2,639,898	2,700,413	2,728,872	2,758,766
PUBLIC SAFETY							
Emergency Reporting System (ERS)	1,784,609	1,906,271	2,043,241	2,064,443	2,112,319	2,140,751	2,171,047
Public Safety Administration	1,105,148	829,518	908,331	921,026	937,056	949,705	962,999
Public Safety Operations	11,034,435	11,551,572	11,851,041	12,129,162	12,489,249	12,499,352	12,503,793
Public Safety Support	901,392	847,860	887,285	897,171	915,136	917,225	919,420
Animal Control	262,449	255,091	284,566	287,978	294,669	295,836	297,062
Emergency Management	9,000	18,246	14,198	14,363	14,651	14,698	14,748
Subtotal	15,097,032	15,408,557	15,988,662	16,314,143	16,763,082	16,817,568	16,869,069
PUBLIC WORKS							
Administration	466,757	595,807	551,209	558,431	568,711	574,191	579,950
Bureau Of Engineering	118,103	265,844	439,311	441,230	445,054	445,108	445,165
Central Garage	1,055,598	1,319,555	1,192,621	1,211,872	1,236,277	1,251,364	1,267,220
Compost Site	33,016	46,000	42,000	42,851	43,717	44,604	45,536
Disposal Of Solid Waste	3,162,344	3,169,900	3,294,684	3,361,409	3,429,406	3,498,975	3,572,090
Grounds & Building, Maintenance	1,244,122	1,257,865	1,264,379	1,284,899	1,310,778	1,326,996	1,344,041
Hwy & Park Maintenance	3,993,546	3,977,361	4,237,636	4,293,910	4,380,115	4,408,737	4,438,818
Subtotal	10,073,486	10,632,333	11,021,840	11,194,602	11,414,058	11,549,975	11,692,819
HUMAN RESOURCES							
Human Resources	254,433	275,634	277,236	327,428	333,511	334,970	335,503
Elderly Services	508,148	437,286	458,493	466,080	475,469	481,650	488,145
Parks & Recreation	869,607	824,521	910,587	920,959	939,408	942,016	944,758
Health Department	303,040	318,110	352,845	356,448	363,578	363,731	363,892
Subtotal	1,935,228	1,855,551	1,999,161	2,070,915	2,111,966	2,122,367	2,132,297
OTHER							
Library	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
City Insurance	906,371	800,977	800,977	817,199	833,729	850,643	868,418
Pensions & Hospitalizations	15,238,746	16,808,742	17,989,185	18,340,851	19,213,812	20,172,349	21,193,597
Med Com..Prog.	42,179	42,179	42,179	43,033	43,904	44,794	45,730
Debt Service	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Contingency	459,393	1,085,551	1,514,983	1,139,054	6,720,395	4,060,217	1,164,014
Subtotal	37,119,300	39,032,276	40,411,616	42,154,340	41,940,832	41,239,276	39,670,461
CITY TOTAL	69,487,155	72,470,444	75,257,372	77,584,606	78,197,620	77,744,694	76,430,402
BOARD OF EDUCATION							
Tuition	9,291,585	8,439,386	8,560,500	8,798,879	8,633,987	8,699,113	8,745,502
Student Transportation	5,912,206	5,132,032	5,653,600	5,588,210	5,479,779	5,596,158	5,576,935
Salaries	51,592,975	51,969,133	52,888,187	52,888,187	52,888,187	52,888,187	52,888,187
Operation of Plant	3,667,282	3,654,540	3,175,773	3,513,195	3,461,627	3,397,066	3,471,125
Benefits & Fixed Charges	16,693,293	17,721,168	17,355,252	18,088,985	18,583,448	18,891,361	19,430,715
Purchased Services	1,476,638	1,420,809	1,054,709	1,322,655	1,271,122	1,221,027	1,276,688
Instruction	1,307,219	1,419,500	1,272,400	1,338,372	1,348,798	1,325,136	1,342,785
Return to original model	585,624	-	-	(1,218,220)	(985,404)	(973,778)	(1,323,490)
BOARD OF EDUCATION TOTAL	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
City Excluding Debt	50,560,544	53,596,617	56,189,282	57,127,263	58,836,357	60,126,359	61,486,853
Fund Balance Adjustment	-	-	424,798	189,141	5,828,271	3,103,062	140,847
Debt Service	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
Education	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
Total Expenditures	160,013,976	162,227,011	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

DEPT	DESCRIPTION	FY2019 ACTUAL	FY2020 PROJECTION	FY2021 PROPOSED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
11000010 CITY COUNCIL								
11000010	51000	REGULAR WAGES	47,233	48,544	40,586	40,992	41,812	41,812
11000010	51010	CLERK OF THE COUNCIL	2,542	5,000	5,000	5,050	5,151	5,151
11000010	51350	PART TIME ELECTED	32,635	32,700	32,700	33,027	33,688	33,688
11000010	51500	OVERTIME	-	-	-	-	-	-
11000010	52250	ADVERTISING	2,502	6,550	3,600	3,673	3,747	3,823
11000010	52510	MAINTENANCE SERVICES	2,982	4,000	4,000	4,081	4,164	4,337
11000010	52770	OTHER SERVICES	100	2,500	2,500	2,551	2,602	2,655
11000010	54331	MISC. EXPENSE	-	300	300	306	312	319
11000010	56009	LIBRARY CONTINGENCY	-	75,000	-	-	-	-
11000010	new ac	CHARTER REVISION EXPENDITURES	-	-	10,000	-	-	-
11000010	new ac	CHARTER CONTIN.	-	-	1,000	-	-	-
11000010		CITY COUNCIL	87,994	174,594	99,686	89,680	91,476	91,695
11050010 MAYOR								
11050010	51000	REGULAR WAGES	229,144	230,780	230,921	230,921	233,230	233,230
11050010	51300	PART TIME WAGES	8,533	15,000	20,000	20,200	20,604	20,604
11050010	52220	OUTSIDE PRINTING	581	630	630	643	656	683
11050010	52320	SUBSCRIPTIONS	175	200	200	204	208	217
11050010	52330	TRAINING & EDUCATION	-	300	300	306	312	319
11050010	52350	TRAVEL EXPENSE	-	1,500	1,500	1,530	1,561	1,593
11050010	52360	BUSINESS EXPENSE	297	4,900	4,900	4,999	5,100	5,313
11050010	52370	COUNCIL OF GOVERNMENTS	18,500	18,600	18,600	18,977	19,361	19,753
11050010	52390	CT. CONFERENCE MUNICIPAL.	36,160	36,160	36,160	36,892	37,639	38,402
11050010	52397	U.S.CONFERENCE MAYORS	-	7,000	7,000	7,142	7,286	7,434
11050010	53490	OTHER SUPPLIES	300	2,000	2,000	2,041	2,082	2,124
11050010		MAYOR'S OFFICE	293,690	317,070	322,211	323,855	328,039	329,544
11100010 CORPORATION COUNSEL								
11100010	51000	REGULAR WAGES	258,219	262,711	398,102	400,597	407,125	407,125
11100010	51000	NEW HIRES	-	-	-	-	-	-
11100010	51300	OVERTIME	-	7,500	10,000	10,100	10,302	10,302
11100010	52310	CONVENTIONS & DUES	375	1,000	1,000	1,020	1,041	1,062
11100010	52430	LEGAL SERVICES	143,350	153,000	200,000	204,050	208,178	212,401
11100010	52480	OTHER PROF. SERVICES	11,650	10,500	20,000	20,405	20,818	21,240
11100010	52490	TAX FORECLOSURE EXP.	7,034	15,000	37,000	37,749	38,513	39,294
11100010	53110	OTHER EQUIP.	190	3,500	3,500	3,571	3,643	3,717
11100010	53140	LIBRARY SUPPLIES	11,664	12,000	12,000	12,243	12,491	12,744
11100010	55180	SOFTWARE	-	-	-	-	-	-
11100010		CORPORATION COUNSEL	432,483	465,211	681,602	689,736	702,111	707,886
11150010 PERSONNEL DEPARTMENT								
11150010	51000	REGULAR WAGES	157,196	161,106	230,532	231,863	235,526	235,526
11150010	51500	OVERTIME	3,770	-	-	-	-	-
11150010	52250	ADVERTISING	-	-	600	612	625	637
11150010	52260	OTHER PRINTING	-	-	-	-	-	-
11150010	52310	CONVENTIONS & DUES	-	-	-	-	-	-
11150010	52330	TRAINING & EDUCATION	-	-	-	-	-	-
11150010	52830	OTHER EXAMS	5,287	8,230	8,230	8,397	8,567	8,740
11150010		PERSONNEL DEPARTMENT	166,253	169,336	239,362	240,872	244,717	244,904
11209910 TELEPHONE ADMINISTRATION								
11209910	52150	TELEPHONE	223,661	320,000	336,336	343,148	350,089	357,191
11209910		TELEPHONE ADMINISTRATION	223,661	320,000	336,336	343,148	350,089	357,191
11250010 CITY CLERK								
11250010	51000	REGULAR WAGES	241,902	240,969	212,238	212,747	215,389	215,389
11250010	51000	NEW HIRES	-	-	-	-	-	-
11250010	51500	OVERTIME	88	623	1,000	1,010	1,030	1,030
11250010	52250	ADVERTISING	-	-	1,500	1,530	1,561	1,593
11250010	52290	ELECTION DAY EXPENSES	12,585	5,000	15,000	15,304	15,613	15,930
11250010	52310	CONVENTIONS & DUES	635	900	900	918	937	956
11250010	52330	TRAINING & EDUCATION	120	500	500	510	520	531
11250010	52340	MILEAGE ALLOWANCE REIMB.	-	100	-	-	-	-
11250010	52480	OTHER PROF. SERVICES	1,960	4,500	11,000	11,223	11,450	11,682
11250010	52520	EQUIPMENT REPAIR	357	400	400	408	416	425
11250010	52750	FEES & CHARGES	1,727	1,100	1,100	1,122	1,145	1,168
11250010	52770	OTHER SERVICES	47,653	49,472	55,000	56,114	57,249	58,410
11250010	53590	DOG LICENSES	85	85	100	102	104	106
11250010		CITY CLERK	307,112	303,650	298,738	300,989	305,415	307,221
11300010 REGISTRAR OF VOTERS								
11300010	51000	REGULAR WAGES	49,770	46,659	49,400	49,400	49,894	49,894
11300010	51020	DEPUTY REGISTRARS	10,000	10,000	10,000	10,100	10,302	10,302
11300010	51350	PART TIME ELECTED	28,000	28,000	28,000	28,280	28,846	28,846
11300010	51400	TEMPORARY PAYROLL	42,366	36,000	43,000	43,430	44,299	44,299
11300010	51500	OVERTIME	2,394	3,750	2,500	2,525	2,576	2,576
11300010	52310	CONVENTIONS & DUES	1,102	1,000	1,200	1,224	1,249	1,301

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT	DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
11300010	52330 TRAINING & EDUCATION	2,195	1,200	2,000	2,041	2,082	2,124	2,168
11300010	52580 EQUIPMENT MAINTENANCE	5,200	5,200	5,200	5,305	5,413	5,522	5,638
11300010	53130 OTHER SUPPL.	493	702	702	716	731	746	761
11300010	55600 VOTING MACHINES	3,339	4,000	4,000	4,081	4,164	4,248	4,337
11300010	REGISTRAR OF VOTERS	144,858	136,511	146,002	147,102	149,553	149,830	150,121
11650010 PROBATE COURT								
11650010	52640 OFFICE EQUIP. RENTAL	2,186	1,536	3,000	3,061	3,123	3,186	3,253
11650010	53110 OFFICE SUPPLIES	3,689	4,000	4,000	4,081	4,164	4,248	4,337
11650010	55190 OTHER EQUIP.	1,293	1,520	1,520	1,551	1,582	1,614	1,648
11650010	PROBATE COURT	7,167	7,056	8,520	8,693	8,868	9,048	9,237
11900010 PLANNING & DEVEL. ADMINISTRATION								
11900010	51000 REGULAR WAGES	340,266	292,542	297,897	299,881	304,884	304,884	304,884
11900010	51500 OVERTIME	1,403	1,000	1,000	1,010	1,030	1,030	1,030
11900010	52210 PRINTING	-	1,000	1,000	1,020	1,041	1,062	1,084
11900010	52250 ADVERTISING	31,487	31,500	35,000	35,709	36,431	37,170	37,947
11900010	52280 MAP PRINTING	10	300	300	306	312	319	325
11900010	52310 CONVENTIONS & DUES	2,472	1,200	1,200	1,224	1,249	1,274	1,301
11900010	52340 MILEAGE	-	-	-	-	-	-	-
11900010	52382 ENGINEERING COST PLAN & DEV	12,455	15,000	15,000	15,304	15,613	15,930	16,263
11900010	52385 ECON. DEVELOPMENT CONSULTANT	-	4,500	-	-	-	-	-
11900010	52395 REGIONAL GROWTH PARTNERSHIP	-	-	4,500	4,591	4,684	4,779	4,879
11900010	52425 ARCHIVING SERVICES	-	5,000	5,000	5,101	5,204	5,310	5,421
11900010	52475 PUBLIC HEARING SECRETARY	5,000	5,000	5,000	5,101	5,204	5,310	5,421
11900010	52520 EQUIPMENT REPAIR	-	450	450	459	468	478	488
11900010	53460 CLOTHING & UNIFORMS	-	300	300	306	312	319	325
11900010	56400 PROP. MANGMT.	10,441	20,500	20,500	20,915	21,338	21,771	22,226
11900010	PLANNING & DEVEL. ADMINISTRATION	403,535	378,292	387,147	390,928	397,773	399,636	401,595
11900012 GRANTS ADMINISTRATION								
11900012	51000 REGULAR WAGES	66,265	13,661	75,075	75,826	77,343	77,343	77,343
11900012	52310 CONVENTIONS & DUES	-	-	-	-	-	-	-
11900012	53420 GRANT DEVELOPMENT EXP.	86	450	450	459	468	478	488
11900012	GRANTS ADMINISTRATION	66,351	14,111	75,525	76,285	77,811	77,821	77,831
11900013 BUILDING DEPARTMENT								
11900013	51000 REGULAR WAGES	421,226	487,849	566,272	571,936	583,376	583,376	583,376
11900013	51000 NEW HIRES	-	-	-	-	-	-	-
11900013	51500 OVERTIME	4,332	8,500	6,000	6,060	6,181	6,181	6,181
11900013	52310 CONV & DUE	3,042	3,600	3,100	3,163	3,227	3,292	3,361
11900013	52360 BUSNSS EXP	1,845	2,070	2,000	2,041	2,082	2,124	2,168
11900013	52425 ARCHIVING SERVICES	-	5,000	5,000	5,101	5,204	5,310	5,421
11900013	52440 ENG SERVS	-	900	900	918	937	956	976
11900013	52520 EQUIP REPAIRS	-	900	500	510	520	531	542
11900013	52590 DEMO BLDGS	768	9,000	9,000	9,182	9,368	9,558	9,758
11900013	55190 OTHER OFFICE EQUIPMENT	-	500	500	510	520	531	542
11900013	BUILDING DEPARTMENT	431,212	518,319	593,272	599,421	611,416	611,859	612,325
12000010 TREASURER								
12000010	51350 PART TIME ELECTED	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12000010	TREASURER	7,600	7,600	7,600	7,676	7,830	7,830	7,830
12100010 COMPTROLLER								
12100010	51000 REGULAR WAGES	607,666	623,788	579,056	583,596	594,018	594,018	594,018
12100010	51000 NEW HIRES	-	-	-	-	-	-	-
12100010	51500 OVERTIME	5,944	15,000	17,000	17,170	17,513	17,513	17,513
12100010	52310 CONVENTIONS & DUES	160	300	200	204	208	212	217
12100010	52420 FINANCIAL SERVICES	300,806	195,000	207,500	211,702	215,985	220,366	224,971
12100010	52570 OTHER REPAIRS & MAINT/UPGRD	-	-	21,600	22,037	22,483	22,939	23,419
12100010	52970 EVICTION SERVICES	17,175	21,600	-	-	-	-	-
12100010	56210 CONSULTANT	-	125,000	50,000	-	-	-	-
12100010	COMPTROLLER	931,751	980,688	875,356	834,710	850,208	855,049	860,138
12100020 PURCHASING / RISK MGT. DEPT.								
12100020	51000 REGULAR WAGES	79,362	79,680	68,000	68,680	70,054	70,054	70,054
12100020	51500 OVERTIME	-	-	-	-	-	-	-
12100020	52250 ADVERTISING	10,456	10,000	10,000	10,203	10,409	10,620	10,842
12100020	53110 OFFICE SUPPLIES / CITY	33,698	34,695	40,000	40,810	41,636	42,480	43,368
12100020	53115 OFFICE SUPPLIES / POLICE DEPT.	25,205	18,878	20,000	20,405	20,818	21,240	21,684
12100020	PURCHASING / RISK MGT. DEPT.	148,722	143,253	138,000	140,098	142,916	144,394	145,948
12200022 INFO. & TEC. D/P DEPARTMENT								
12200022	51000 REGULAR WAGES	156,164	156,898	150,277	151,780	154,816	154,816	154,816
12200022	51500 OVERTIME	10,056	5,000	6,000	6,060	6,181	6,181	6,181
12200022	52330 TRAINING	-	1,000	1,000	1,020	1,041	1,062	1,084
12200022	52460 OUTSIDE DATA PROC.	7,581	7,000	7,000	7,142	7,286	7,434	7,589
12200022	52510 MAINTENANCE SERV. AGREMT.	249,933	279,184	282,489	296,613	311,444	327,016	343,367

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
12200022	52570	OTHER REPAIR & MAINT.	124,482	48,900	48,900	49,890	50,900	51,932	53,017
12200022	52660	SOFTWARE LICENSES	5,245	5,125	5,125	5,229	5,335	5,443	5,557
12200022	53120	DATA PROC. SUPPLIES	3,974	7,438	4,700	4,795	4,892	4,991	5,096
12200022	55170	COMPUTERS	9,253	18,000	18,000	18,365	18,736	19,116	19,516
12200022		INFO. & TEC. D/P DEPARTMENT	566,689	528,545	523,491	540,894	560,631	577,992	596,223
12200023 CENTRAL SERVICES									
12200023	51000	REGULAR WAGES	56,383	56,821	56,821	57,389	58,537	58,537	58,537
12200023	51500	OVERTIME	31	900	100	101	103	103	103
12200023	52010	POSTAGE	62,212	64,000	62,000	63,256	64,535	65,844	67,220
12200023	52570	OTHER REPAIRS & MAINT.	3,997	2,700	2,100	2,143	2,186	2,230	2,277
12200023	52670	COPIER RENTAL	45,345	49,000	46,000	46,932	47,881	48,852	49,873
12200023	53160	MISC. EQUIPMENT CHARGES	-	-	-	-	-	-	-
12200023	53490	OTHER SUPPLIES	8,054	10,000	10,000	10,203	10,409	10,620	10,842
12200023	53495	COFFEE & WATER	3,202	5,850	4,400	4,489	4,580	4,673	4,770
12200023	55190	OTHER EQUIPMENT	10,637	28,000	28,000	28,567	29,145	29,736	30,358
12200023	55640	SAFTY EQIP.	1,248	1,800	1,800	1,836	1,874	1,912	1,952
12200023		CENTRAL SERVICES	191,109	219,071	211,221	214,915	219,249	222,508	225,932
12300010 TAX ASSESSMENT									
12300010	51000	REGULAR WAGES	422,312	416,376	429,301	433,593	442,265	442,265	442,265
12300010	51500	OVERTIME	2,910	2,500	3,000	3,030	3,091	3,091	3,091
12300010	52210	PRINTING	2,122	8,310	5,429	5,539	5,651	5,766	5,886
12300010	52250	ADVERTISING	450	775	775	791	807	823	840
12300010	52280	MAP PRINTING	10,000	5,000	5,000	5,101	5,204	5,310	5,421
12300010	52310	CONVENTIONS & DUES	255	565	565	576	588	600	613
12300010	52330	TRAINING & EDUCATION	3,607	3,000	3,300	3,367	3,435	3,505	3,578
12300010	52480	OTHER PROF. SERVICES	410	650	650	663	677	690	705
12300010		TAX ASSESSMENT	442,066	437,175	448,020	452,660	461,717	462,049	462,398
12300025 BOARD OF ASSESSMENT APPEALS									
12300025	51500	OVERTIME	179	2,600	2,600	2,626	2,679	2,679	2,679
12300025	52760	STIPENDS	3,000	3,000	3,000	3,061	3,123	3,186	3,253
12300025		BOARD OF ASSESSMENT APPEALS	3,179	5,600	5,600	5,687	5,801	5,865	5,931
12400010 TAX COLLECTOR									
12400010	51000	REGULAR WAGES	364,600	368,097	381,657	385,398	393,031	393,031	393,031
12400010	51300	P/T WAGES FLOTER TAX/ASSMT.	-	-	-	-	-	-	-
12400010	51500	OVERTIME	1,521	3,750	3,500	3,535	3,606	3,606	3,606
12400010	52020	PROSS. & MAIL TAX BILLS	31,825	31,825	37,174	37,927	38,694	39,479	40,304
12400010	52210	PRINTING/BINDINGS	5,320	9,422	12,745	13,003	13,266	13,535	13,818
12400010	52250	ADVERTISING	1,873	1,500	1,873	1,911	1,950	1,989	2,031
12400010	52310	CONVENTIONS & DUES	452	350	350	357	364	372	379
12400010	52330	TRAINING & EDUCATION	937	250	350	357	364	372	379
12400010	52520	EQUIPMENT REPAIR	-	452	400	408	416	425	434
12400010	54260	BAD CHECKS	150	-	50	51	52	53	54
12400010	55190	OTHER EQUIP.	-	-	155	158	161	165	168
12400010	56390	MOTOR VEHICLE DELIN. TAX FEE	-	-	150	153	156	159	163
12400010		TAX COLLECTOR	406,678	415,646	438,404	443,258	452,061	453,185	454,367
13000010 EMERGENCY REPORTING SYSTEM									
13000010	51000	REGULAR WAGES	1,221,916	1,272,735	1,273,992	1,285,810	1,304,371	1,304,371	1,304,371
13000010	51000	SHIFT DIFFERENTIAL	-	-	-	-	-	-	-
13000010	51700	LONGEVITY PMT.	5,830	6,950	5,800	5,858	5,975	5,975	5,975
13000010	52150	TELEPHONE EXP.	23,400	23,400	23,400	23,874	24,357	24,851	25,370
13000010	52510	MAINTENANCE SERVICES	66,156	134,206	261,267	266,558	271,950	277,467	283,265
13000010	53110	OFFICE SUPPLIES	1,768	3,795	4,000	4,081	4,164	4,248	4,337
13000010	54110	HEALTH INSURANCE PREM.	286,849	278,568	272,304	291,366	311,760	333,584	356,935
13000010	54130	FICA - E.R.S. SHARE	91,523	72,018	96,900	80,083	81,241	81,241	81,241
13000010	54140	PENSION - CITY SHARE	76,806	81,203	81,278	82,021	83,207	83,207	83,207
13000010	55180	SOFTWARE	5,146	5,000	7,000	7,142	7,286	7,434	7,589
13000010	55190	OTHER EQUIPMENT	5,215	28,396	17,300	17,650	18,007	18,373	18,757
13000010		EMERGENCY REPORTING SYSTEM	1,784,609	1,906,271	2,043,241	2,064,443	2,112,319	2,140,751	2,171,047
			7.45%	5.63%	7.57%	6.20%	6.20%	6.20%	6.20%
13100010 POLICE DEPT. ADMIN.									
13100010	51000	REGULAR WAGES	170,327	251,123	252,991	252,991	255,521	255,521	255,521
13100010	51530	VACATION BUY BACK	26,873	27,000	26,700	26,967	27,506	27,506	27,506
13100010	51700	LONGEVITY PMT.	30,951	30,000	29,600	29,896	30,494	30,494	30,494
13100010	51800	TERMINAL PAY	90,189	-	-	-	-	-	-
13100010	51801	GAS HEAT	93,213	-	-	-	-	-	-
13100010	52110	ELECTRICITY/TRAFFIC LGTS.	45,081	40,000	40,000	40,810	41,636	42,480	43,368
13100010	52150	TELEPHONE	162,121	120,000	160,000	163,240	166,543	169,921	173,472
13100010	52220	OUTSIDE PRINTING SERV.	1,973	1,600	2,200	2,245	2,290	2,336	2,385
13100010	52255	RECRUITMENT	6,644	8,000	8,000	8,162	8,327	8,496	8,674
13100010	52260	OTHER PRINTG. SERV.	114	200	300	306	312	319	325
13100010	52310	CONVENTIONS & DUES	2,295	2,000	1,900	1,938	1,978	2,018	2,060
13100010	52450	MEDICAL SERVICES	18,901	15,000	15,400	15,712	16,030	16,355	16,697
13100010	52570	OTHER REPAIRS	624	-	-	-	-	-	-

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
13100010	52630	VEHICLE RENTAL	13,392	8,594	10,300	10,509	10,721	10,939	11,167
13100010	52640	OFFICE EQUIP RENTAL	44,882	35,000	40,000	40,810	41,636	42,480	43,368
13100010	52650	OTHER RENT	14,662	14,000	14,000	14,284	14,572	14,868	15,179
13100010	52660	SOFTWARE LICENSES	-	-	10,140	10,345	10,555	10,769	10,994
13100010	52730	BOARD PRISONER	466	3,000	2,600	2,653	2,706	2,761	2,819
13100010	52760	STIPENDS	-	-	-	-	-	-	-
13100010	52770	OTHER CONTRACTUAL SERV.	144,245	100,000	100,000	102,025	104,089	106,201	108,420
13100010	52780	UNIFORM ALLOW.ADMIN.	4,526	3,000	3,000	3,061	3,123	3,186	3,253
13100010	52820	PSYCH TESTING	8,180	5,500	5,900	6,019	6,141	6,266	6,397
13100010	52830	OTHER EXAMINATIONS	8,594	3,500	7,000	7,142	7,286	7,434	7,589
13100010	53130	OTHER SUPPLIES/CRIME PREV.	7,546	13,000	13,000	13,263	13,532	13,806	14,095
13100010	53210	AUTO FUEL & FLUIDS	157,972	125,000	125,000	127,532	130,111	132,751	135,525
13100010	54320	PYMNTS-OUTSIDE AGENCIES	23,050	12,000	12,000	12,243	12,491	12,744	13,010
13100010	54330	OTHER PAYMENTS	55	-	-	-	-	-	-
13100010	55650	SWAT EQUIPMENT	3,760	2,000	5,000	5,101	5,204	5,310	5,421
13100010	56180	EDUCATIONAL REIMB.	24,513	10,000	23,300	23,772	24,253	24,745	25,262
13100010		POLICE DEPT. ADMIN.	1,105,148	829,518	908,331	921,026	937,056	949,705	962,999
13100030 POLICE DEPT. OPERATIONS									
13100030	51000	REGULAR WAGES	7,716,063	8,230,892	8,530,641	8,615,944	8,831,343	8,831,343	8,831,343
13100030	51000	NEW HIRES	-	-	-	157,563	235,091	240,969	240,969
13100030	51270	EXTRA EARNINGS	363	2,000	4,200	4,242	4,327	4,327	4,327
13100030	51500	OVERTIME	253,925	315,000	288,600	291,486	297,316	297,316	297,316
13100030	51520	P.D. MANPOWER O/T	1,219,831	1,100,000	1,100,000	1,111,000	1,133,220	1,133,220	1,133,220
13100030	51530	VACATION BUY BACK	358,664	386,000	406,100	410,161	418,364	418,364	418,364
13100030	51540	INTERCITY SPECIAL DUTY	179,376	180,000	190,000	191,900	195,738	195,738	195,738
13100030	51610	SHIFT DIFFERENTIAL UNIFORM P.D.	106,769	120,000	111,400	112,514	114,764	114,764	114,764
13100030	51700	LONGEVITY	626,541	520,000	520,000	525,200	535,704	535,704	535,704
13100030	51800	SEPARATION PAY	227,958	250,000	250,000	252,500	257,550	257,550	257,550
13100030	51801	WORKER'S COMP.	160,774	250,000	250,000	252,500	257,550	257,550	257,550
13100030	52360	BUSINESS EXPENSE	13,145	3,280	7,100	7,244	7,390	7,540	7,698
13100030	52780	UNIFORM ALLOW. - FULL TIME	167,170	169,400	168,000	171,402	174,870	178,417	182,145
13100030	53520	BALLISTIC VEST REPLACE.	3,855	25,000	25,000	25,506	26,022	26,550	27,105
13100030		POLICE DEPT. OPERATIONS	11,034,435	11,551,572	11,851,041	12,129,162	12,489,249	12,499,352	12,503,793
13100031 POLICE DEPT. SUPPORT									
13100031	51000	REGULAR WAGES	480,236	492,782	506,585	511,650	521,882	521,882	521,882
13100031	51300	P/T WAGES CROSS. GRDS.	226,925	200,000	228,800	231,088	235,710	235,710	235,710
13100031	51510	P.D. TRAINING O/T	85,626	53,000	53,000	53,530	54,601	54,601	54,601
13100031	51801	WOKERS COMP.	3,178	-	-	-	-	-	-
13100031	52330	TRAINING & EDUCATION	39,933	31,078	25,000	25,506	26,022	26,550	27,105
13100031	52350	TRAVEL EXPENSE	5,965	2,500	6,000	6,122	6,245	6,372	6,505
13100031	52480	OTHER PROF. SERVICES	10,193	10,000	9,400	9,590	9,784	9,983	10,191
13100031	52570	OTHER REPAIRS & MAINT.	22,886	20,000	20,000	20,405	20,818	21,240	21,684
13100031	52790	UNIFORM ALLOW. - PART TIME	-	3,000	3,000	3,061	3,123	3,186	3,253
13100031	53260	TRAFFIC SUPPLIES	13,016	11,000	11,000	11,223	11,450	11,682	11,926
13100031	53450	LAB. SUPPLIES	4,223	4,500	4,500	4,591	4,684	4,779	4,879
13100031	53510	FIREARM SUPPLIES	9,210	20,000	20,000	20,405	20,818	21,240	21,684
13100031		POLICE DEPT. SUPPORT	901,392	847,860	887,285	897,171	915,136	917,225	919,420
13202010 ANIMAL CONTROL									
13202010	51000	REGULAR WAGES	175,282	153,149	181,624	183,440	188,028	188,028	188,028
13202010	51300	PART TIME WAGES	20,878	22,000	22,000	22,220	22,664	22,664	22,664
13202010	51500	OVERTIME	14,382	14,500	14,500	14,645	14,938	14,938	14,938
13202010	51530	VAC.BUY BACK	5,065	3,200	3,200	3,232	3,297	3,297	3,297
13202010	51700	LONGEVITY	4,717	8,000	8,000	8,080	8,242	8,242	8,242
13202010	52100	GAS HEATING	8,464	-	-	-	-	-	-
13202010	52110	ELECTRICITY	1,533	14,000	14,000	14,284	14,572	14,868	15,179
13202010	52250	ADVERTISING	714	1,500	1,500	1,530	1,561	1,593	1,626
13202010	52310	CONVENTIONS & DUES	-	560	560	571	583	595	607
13202010	52455	VETERINARY SERVICES	21,130	21,000	22,000	22,446	22,900	23,364	23,852
13202010	52780	UNIFORMS- F/T & PT	5,967	10,182	10,182	10,388	10,598	10,813	11,039
13202010	53485	DOG FOOD	504	2,000	2,000	2,041	2,082	2,124	2,168
13202010	55370	OTHER EQUIPMENT	3,814	5,000	5,000	5,101	5,204	5,310	5,421
13202010		ANIMAL CONTROL	262,449	255,091	284,566	287,978	294,669	295,836	297,062
13300010 EMERGENCY MANAGEMENT									
13300010	51300	PART TIME WAGES	9,000	15,996	11,948	12,067	12,309	12,309	12,309
13300010	52150	TELEPHONE EXP.	-	750	750	765	781	797	813
13300010	53130	OTHER SUPPLIES	-	1,000	1,000	1,020	1,041	1,062	1,084
13300010	54090	OTHER CHARGES	-	500	500	510	520	531	542
13300010		EMERGENCY MANAGEMENT	9,000	18,246	14,198	14,363	14,651	14,698	14,748
14000010 PUBLIC WORKS ADMINISTRATION									
14000010	51000	REGULAR WAGES	268,129	268,176	275,710	277,517	282,118	282,118	282,118
14000010	51500	OVERTIME	-	7,132	5,000	5,050	5,151	5,151	5,151
14000010	51300	P/T WAGES	10,999	9,999	10,999	11,109	11,331	11,331	11,331
14000010	52680	TOWN ROAD AID	178,579	300,000	249,000	254,043	259,182	264,440	269,965

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
14000010	53460	CLOTHING & UNIFORMS	9,050	10,500	10,500	10,713	10,929	11,151	11,384
14000010		PUBLIC WORKS ADMINISTRATION	466,757	595,807	551,209	558,431	568,711	574,191	579,950
14100010		ENGINEERING							
14100010	51000	REGULAR WAGES	115,956	113,294	186,761	188,628	192,400	192,400	192,400
14100010	52310	CONVENTIONS & DUES	1,709	1,500	1,500	1,530	1,561	1,593	1,626
14100010	52335	PROF. LICENSE FEE	438	1,050	1,050	1,071	1,093	1,115	1,138
14100010	56110	MS4 MANDATES	-	150,000	250,000	250,000	250,000	250,000	250,000
14100010		ENGINEERING	118,103	265,844	439,311	441,230	445,054	445,108	445,165
14404072		VEHICLE MAINTENANCE							
14404072	51000	REGULAR WAGES	424,992	420,266	426,421	430,685	439,299	439,299	439,299
14404072	51500	OVERTIME	35,272	72,570	51,700	52,217	53,261	53,261	53,261
14404072	52100	GAS HEATING	60,776	24,000	25,000	25,506	26,022	26,550	27,105
14404072	52110	ELECTRICITY	-	23,000	25,000	25,506	26,022	26,550	27,105
14404072	52130	WATER	-	3,000	3,200	3,265	3,331	3,398	3,469
14404072	52310	CONFERENCES/SHOWS	195	800	300	306	312	319	325
14404072	52320	TRAINING/DUES/SUBSC	3,577	3,000	2,700	2,755	2,810	2,867	2,927
14404072	52540	MOTOR VEHICLE MAINT.	60,719	59,900	64,700	66,010	67,346	68,712	70,148
14404072	52545	SPL. EQUIP. REPAIR	17,510	49,900	24,500	24,996	25,502	26,019	26,563
14404072	52550	GROUNDS MAINT.	3,000	7,980	6,500	6,632	6,766	6,903	7,047
14404072	52575	EMISSIONS TESTING	-	3,000	1,000	1,020	1,041	1,062	1,084
14404072	52585	TIRE REPAIR & SERV.	7,751	14,500	8,600	8,774	8,952	9,133	9,324
14404072	52630	VEHICLE RENTAL	-	5,050	1,700	1,734	1,770	1,805	1,843
14404072	52650	OTHER RENT	1,304	5,050	2,000	2,041	2,082	2,124	2,168
14404072	52740	SECURITY SYSTEM	2,292	2,900	2,300	2,347	2,394	2,443	2,494
14404072	52940	HAZARDOUS WASTE DISPOSAL	560	1,900	600	612	625	637	651
14404072	53210	AUTO FUEL & FLUIDS	163,426	325,000	280,000	285,671	291,449	297,362	303,575
14404072	53220	MOTOR VEHICLE PARTS	196,409	200,000	187,400	191,195	195,063	199,020	203,179
14404072	53240	TIRES, TUBES & BATTERIES	48,021	45,000	43,300	44,177	45,071	45,985	46,946
14404072	53250	TOOLS & MISC EQUIPMENT	5,948	9,000	7,700	7,856	8,015	8,177	8,348
14404072	53430	JANTRL. SPL.	271	1,000	200	204	208	212	217
14404072	53445	SAFETY SUPPLIES	484	2,500	1,200	1,224	1,249	1,274	1,301
14404072	53530	SNOW REMOV. EQUIPMENT	16,239	30,000	19,600	19,997	20,401	20,815	21,250
14404072	53560	BROOMS & SWEEPERS	6,852	9,990	7,000	7,142	7,286	7,434	7,589
14404072	55190	OTHER EQUIPMENT	-	250	-	-	-	-	-
14404072		VEHICLE MAINTENANCE	1,055,598	1,319,555	1,192,621	1,211,872	1,236,277	1,251,364	1,267,220
14505071		COMPOST SITE							
14505071	52740	SECURITY SYSTEM	819	2,000	2,000	2,041	2,082	2,124	2,168
14505071	52930	COMPOST SITE	800	12,000	8,000	8,162	8,327	8,496	8,674
14505071	52940	HAZARDOUS WASTE PICKUP	31,397	32,000	32,000	32,648	33,309	33,984	34,694
14505071		COMPOST SITE	33,016	46,000	42,000	42,851	43,717	44,604	45,536
14509971		SOLID WASTE							
14509971	52900	CONDOS TRASH PICKUP	251,914	235,000	230,046	234,705	239,453	244,310	249,415
14509971	52910	TRASH PICKUP	1,333,042	1,272,500	1,386,308	1,414,384	1,442,995	1,472,268	1,503,032
14509971	52915	TRASH PICKUP - CITY BUILD.	104,733	92,000	101,505	103,561	105,656	107,799	110,052
14509971	52920	TIPPING FEES DISPOSAL	1,074,586	1,075,000	1,075,000	1,096,771	1,118,957	1,141,657	1,165,513
14509971	52941	HAZARDOUS WASTE - CITY	1,490	5,500	2,500	2,551	2,602	2,655	2,710
14509971	52950	RECYCLING PICKUP	382,244	469,900	479,325	489,032	498,925	509,046	519,683
14509971	52955	PORTABLE RESTROOMS	14,336	20,000	20,000	20,405	20,818	21,240	21,684
14509971		SOLID WASTE	3,162,344	3,169,900	3,294,684	3,361,409	3,429,406	3,498,975	3,572,090
14606074		GROUNDS MAINTENANCE							
14606074	52510	MAINT. SERV. AGREMT.	1,293	3,500	1,200	1,224	1,249	1,274	1,301
14606074	52580	EQUIP. MAINTENANCE	635	1,050	1,000	1,020	1,041	1,062	1,084
14606074	53265	STREET MARKING PAINT	4,898	7,500	4,500	4,591	4,684	4,779	4,879
14606074	53490	OTHER OPER. SUPPLIES	2,974	6,055	5,000	5,101	5,204	5,310	5,421
14606074	53555	LIGHT POLE	9,225	9,975	9,500	9,692	9,888	10,089	10,300
14606074		GROUNDS MAINTENANCE	19,024	28,080	21,200	21,629	22,067	22,515	22,985
14606075		BUILDING MAINTENANCE							
14606075	51000	REGULAR WAGES	408,980	415,510	440,606	445,014	453,916	453,916	453,916
14606075	51500	OVERTIME	43,302	53,282	55,712	56,269	57,395	57,395	57,395
14606075	52100	GAS HEATING	569,709	99,800	100,000	102,025	104,089	106,201	108,420
14606075	52110	ELECTRICITY	-	410,000	420,000	428,506	437,174	446,043	455,363
14606075	52130	WATER	-	20,000	20,000	20,405	20,818	21,240	21,684
14606075	52500	HVAC MAINTENANCE	70,587	50,000	70,000	71,418	72,862	74,340	75,894
14606075	52510	MAINT. SERVICE AGREMT.	58,216	56,800	56,800	57,950	59,123	60,322	61,582
14606075	52530	BLDG. MAINTENANCE	48,088	86,648	42,000	42,851	43,717	44,604	45,536
14606075	52740	SECURITY SYSTEM	8,992	15,200	10,712	10,929	11,150	11,376	11,614
14606075	53430	JANITORIAL SUPPLIES	15,960	20,000	24,733	25,234	25,744	26,267	26,815
14606075	53445	SAFETY SUPPLIES	852	895	905	923	942	961	981
14606075	53490	OTHER OPER. SUPPLIES	412	450	420	429	437	446	455
14606075	53495	COFFEE & WATER	-	1,200	1,291	1,317	1,344	1,371	1,400
14606075		BUILDING MAINTENANCE	1,225,098	1,229,785	1,243,179	1,263,270	1,288,711	1,304,481	1,321,056

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
14704010	HIGHWAYS & PARKS ADMIN								
14704010	51000	REGULAR WAGES	2,265,776	2,391,249	2,467,123	2,491,795	2,541,641	2,541,641	2,541,641
14704010	51400	TEMPORARY PAYROLL	29,274	115,000	115,000	116,150	118,473	118,473	118,473
14704010	51500	OVERTIME	226,373	200,000	225,000	227,250	231,795	231,795	231,795
14704010	51550	STORM EXPENSE	65	115,000	75,000	75,750	77,265	77,265	77,265
14704010	51600	SHIFT DIFFERENTIAL CIVILIAN	-	2,000	-	-	-	-	-
14704010	52160	STREET LIGHTING	934,594	650,000	850,000	867,214	884,757	902,705	921,568
14704010	52550	GROUNDS MAINT.BIKE PATH	11,152	15,827	11,241	11,469	11,701	11,938	12,187
14704010	52610	RENTAL OF LAND	596	600	546	557	568	580	592
14704010	53380	MISC. CONSTR. SUPPL. HWY.& PRK.	60,908	50,000	53,593	54,678	55,784	56,916	58,105
14704010		HIGHWAYS & PARKS ADMIN	3,528,737	3,539,676	3,797,503	3,844,864	3,921,984	3,941,313	3,961,627
14706010	HIGHWAYS & PARKS ADMIN.								
14706010	52210	PRINTING	60	650	234	239	244	249	254
14706010	53445	SAFETY SUPPLIES	3,385	3,730	3,624	3,697	3,772	3,849	3,929
14706010		HIGHWAYS & PARKS ADMIN. - SAFETY	3,445	4,380	3,858	3,936	4,016	4,097	4,183
14706076	PARKS MAINTENANCE								
14706076	52100	UTILITIES / WATER	101,547	9,217	-	-	-	-	-
14706076	52110	ELECTRICITY/TRAFFIC LGTS.	-	105,000	100,136	102,164	104,231	106,345	108,567
14706076	52130	WATER	25,099	10,678	25,000	25,506	26,022	26,550	27,105
14706076	52530	BLDG MAINTENANCE	7,205	6,500	5,926	6,046	6,168	6,293	6,425
14706076	52550	GROUNDS MAINT.PRKS.& FIELDS	66,021	65,000	60,000	61,215	62,453	63,720	65,052
14706076	52740	SECURITY SYSTEM	2,337	4,410	2,713	2,768	2,824	2,881	2,941
14706076		PARKS MAINTENANCE	202,209	200,806	193,775	197,699	201,699	205,790	210,090
14706077	OUTSIDE CONTRACTORS								
14706077	52570	OTHER REPAIRS / MAINT.	27,447	15,000	25,000	25,506	26,022	26,550	27,105
14706077	53380	MISC.CONSTR SUPPLIES	25,512	15,000	15,000	15,304	15,613	15,930	16,263
14706077	54095	STORM/ EMER. LOSSES	14,875	15,000	15,000	15,304	15,613	15,930	16,263
14706077		OUTSIDE CONTRACTORS	67,834	45,000	55,000	56,114	57,249	58,410	59,631
14706078	TREE DEPT.								
14706078	52555	TREE MAINTENANCE	185,703	184,000	184,000	187,726	191,524	195,409	199,492
14706078	53490	OPER.SUPPLIES	999	1,000	1,000	1,020	1,041	1,062	1,084
14706078	53570	TREES & SHRUBS	4,620	2,500	2,500	2,551	2,602	2,655	2,710
14706078		TREE DEPT.	191,322	187,500	187,500	191,297	195,167	199,126	203,287
15000010	HUMAN RESOURCES								
15000010	51000	REGULAR WAGES	233,049	233,634	237,236	239,608	244,400	244,400	244,400
15000010	51000	NEW HIRES	-	-	-	47,174	47,646	48,599	48,599
15000010	51095	COMMUNITY CENTER ATTENDT.	-	-	-	-	-	-	-
15000010	51400	SUMMER TEMPORARY PAYROLL	10,609	13,000	13,000	13,130	13,393	13,393	13,393
15000010	51500	OVERTIME	1,218	4,000	3,000	3,030	3,091	3,091	3,091
15000010	52220	OUTSIDE PRINTING	215	500	500	510	520	531	542
15000010	52810	VETS MEM. DAY SERVS.	1,850	6,000	2,000	2,041	2,082	2,124	2,168
15000010	52840	BAND CONCERTS	3,900	5,000	5,000	5,101	5,204	5,310	5,421
15000010	52850	HOLIDAY FESTIVITES	1,157	4,000	3,000	3,061	3,123	3,186	3,253
15000010	53570	BEAUTIFCAT. PROG.	965	1,500	5,500	5,611	5,725	5,841	5,963
15000010	54320	OUTSIDE AGEN.REG.MENTAL HEALTH	-	-	-	-	-	-	-
15000010	54470	CLIENT ASSISTANCE	1,470	8,000	8,000	8,162	8,327	8,496	8,674
15000010		HUMAN RESOURCES	254,433	275,634	277,236	327,428	333,511	334,970	335,503
15100010	ELDERLY SERVICES								
15100010	51000	REGULAR WAGES	161,354	161,316	165,802	167,461	170,810	170,810	170,810
15100010	51100	SR.CNT. P/T (1)	-	-	-	-	-	-	-
15100010	51110	ALLINGTWN SR.CNT. P/T (2)	-	-	-	-	-	-	-
15100010	52310	CONVENTIONS & DUES	250	490	490	500	510	520	531
15100010	52410	INSTRUCTORS	5,048	5,480	5,480	5,591	5,704	5,820	5,941
15100010	52540	MOTOR VEHICLE MAINT.	-	1,000	-	-	-	-	-
15100010	52630	RENTAL OF VEHICLES	-	196	196	200	204	208	213
15100010	52700	TRANSPORTATION CONTRACT	339,233	260,386	280,107	285,780	291,561	297,475	303,691
15100010	52710	ELDERLY NUTRITION	1,581	4,655	4,655	4,749	4,845	4,944	5,047
15100010	53490	OTHER OPER. SUPPLIES	682	3,763	1,763	1,799	1,835	1,872	1,911
15100010		ELDERLY SERVICES	508,148	437,286	458,493	466,080	475,469	481,650	488,145
15202050	RECREATIONAL SERVICES								
15202050	51000	REGULAR WAGES	353,189	264,314	322,978	326,208	332,733	332,733	332,733
15202050	51080	RECREATION AIDES	37,265	35,070	38,660	39,047	39,828	39,828	39,828
15202050	51130	BEACH CONSTABLES	20,555	35,000	30,000	30,300	30,906	30,906	30,906
15202050	51160	SPEC ACTIVITY INSTRUCTORS	7,495	10,000	15,540	15,695	16,009	16,009	16,009
15202050	51170	SUPERV. & INSTRUCTORS	67,124	64,000	69,833	70,531	71,942	71,942	71,942
15202050	51180	LIFE GUARDS	58,493	65,000	65,000	65,650	66,963	66,963	66,963
15202050	51500	OVERTIME	3,844	12,800	9,000	9,090	9,272	9,272	9,272
15202050	52230	BEACH STICKERS	-	4,000	4,000	4,081	4,164	4,248	4,337
15202050	52310	CONVENTIONS & DUES	634	-	990	1,010	1,030	1,051	1,073
15202050	52530	BLDG MAINTENANCE	7,275	9,000	10,368	10,578	10,792	11,011	11,241
15202050	52750	FEES & CHARGES	2,915	4,000	4,000	4,081	4,164	4,248	4,337

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

		FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT	DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
15202050	53250 TOOLS & MISC EQUIPMENT	2,421	2,500	2,500	2,551	2,602	2,655	2,710
15202050	53440 MEDICAL SUPPL. FIRST AID KITS	1,885	3,000	4,000	4,081	4,164	4,248	4,337
15202050	53540 RECREATION SUPPLIES	10,519	13,000	14,200	14,488	14,781	15,080	15,396
15202050	54320 OUTSIDE AGEN. W.H. YOUTH ASSOC.	16,197	11,200	11,200	11,427	11,658	11,894	12,143
15202050	55520 RECREATION EQUIPMENT	4,789	4,800	4,800	4,897	4,996	5,098	5,204
15202050	RECREATIONAL SERVICES	594,600	537,684	607,069	613,715	626,003	627,187	628,431
15202051 DAY CAMP PROGRAM								
15202051	51400 TEMPORARY PAYROLL	118,100	119,879	125,610	126,866	129,403	129,403	129,403
15202051	52700 TRANSPORTATION CONTRACT	14,345	14,660	14,660	14,957	15,259	15,569	15,894
15202051	52750 FEES & CHARGES	1,642	6,000	6,000	6,122	6,245	6,372	6,505
15202051	DAY CAMP PROGRAM	134,086	140,539	146,270	147,945	150,908	151,344	151,803
15202552 BENNETT RINK PROGRAMS								
15202552	52620 RENTAL OF BLDGS.	30,000	25,000	25,000	25,506	26,022	26,550	27,105
15202552	BENNETT RINK PROGRAMS	30,000	25,000	25,000	25,506	26,022	26,550	27,105
15202553 AQUATIC PROGRAMS								
15202553	51040 AQUA INSTRUCTORS	11,770	10,668	18,048	18,228	18,593	18,593	18,593
15202553	51070 SWIMMING POOL STAFF	47,776	49,259	50,000	50,500	51,510	51,510	51,510
15202553	51140 SWIM TEAM COACH	25,267	25,427	25,000	25,250	25,755	25,755	25,755
15202553	51300 P / T WAGES POOL CUSTODIANS	20,749	29,083	17,400	17,574	17,925	17,925	17,925
15202553	52770 OTHER CONT. SERVICES	-	-	15,000	15,304	15,613	15,930	16,263
15202553	53540 RECREATION SUPPLIES	1,860	1,860	1,800	1,836	1,874	1,912	1,952
15202553	53545 SPECIAL ACTIVITY SUPPLIES	3,499	5,000	5,000	5,101	5,204	5,310	5,421
15202553	AQUATIC PROGRAMS	110,921	121,297	132,248	133,794	136,475	136,935	137,419
15300010 HEALTH DEPARTMENT								
15300010	51000 REGULAR WAGES	295,495	307,918	343,595	347,031	353,971	353,971	353,971
15300010	51500 OVERTIME	601	2,942	2,000	2,020	2,060	2,060	2,060
15300010	52310 CONVENTIONS & DUES	-	-	300	306	312	319	325
15300010	52450 MEDICAL SERVICES	2,859	3,000	3,000	3,061	3,123	3,186	3,253
15300010	52535 PEST CONTROL	2,840	3,000	2,500	2,551	2,602	2,655	2,710
15300010	52780 UNIFORMS-FULL TIME	315	250	250	255	260	266	271
15300010	53440 MEDICAL SUPPLIES	930	1,000	1,200	1,224	1,249	1,274	1,301
15300010	53490 OTHER SUPPLIES	-	-	-	-	-	-	-
15300010	HEALTH DEPARTMENT	303,040	318,110	352,845	356,448	363,578	363,731	363,892
16001060 LIBRARY								
16001060	51000 LIBRARY EXPENSES	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
16001060	LIBRARY	1,546,000	1,421,000	1,421,000	1,546,000	1,596,000	1,596,000	1,596,000
18009980 CITY INSURANCE PREMIUMS								
18009980	54030 GEN'L LIABILITY	526,966	485,977	485,977	495,819	505,849	516,111	526,895
18009980	CITY INSURANCE PREMIUMS	526,966	485,977	485,977	495,819	505,849	516,111	526,895
18009981 CITY INSURANCE - RETENTION								
18009981	54210 AUTO DAMAGES	22,848	50,000	50,000	51,013	52,045	53,100	54,210
18009981	54230 GENERAL LIABILITY LOSSES	342,317	225,000	225,000	229,557	234,200	238,951	243,945
18009981	54250 OTHER LOSSES	14,240	40,000	40,000	40,810	41,636	42,480	43,368
18009981	CITY INSURANCE - RETENTION	379,405	315,000	315,000	321,379	327,881	334,532	341,522
18109982 EMPLOYEE BENEFITS								
18109982	51530 VACATION BUY BACK	108,202	100,000	100,000	101,000	103,020	103,020	103,020
18109982	51700 LONGEVITY	69,330	90,000	90,000	90,900	92,718	92,718	92,718
18109982	51800 SEPARATION PAY	-	-	92,000	92,000	92,000	92,000	92,000
18109982	54110 HEALTH INSURANCE PREM.	9,082,290	9,743,545	-	-	-	-	-
18109982	54110 HEALTH INSURANCE - CT PARTNERSHIP	-	-	5,449,223	5,830,645	6,238,782	6,675,497	7,142,786
18109982	54110 HEALTH INSURANCE - RETIREES	-	-	5,188,122	4,991,206	5,341,380	5,716,061	6,116,974
18109982	54110 HEALTHCARE (NEW HIRES)	-	-	-	87,420	124,720	133,452	142,792
18109982	54120 LIFE INSURANCE PREM.	149,744	132,659	132,659	135,346	138,084	140,885	143,829
18109982	54130 FICA-CITY	1,212,938	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000	1,336,000
18109982	54130 FICA (NEW HIRES)	-	-	-	14,843	20,499	20,993	20,993
18109982	54140 401-K - CITY	901,999	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
18109982	54141 PENSION - POLICE	1,994,500	2,203,317	2,412,000	2,430,000	2,452,000	2,543,000	2,637,400
18109982	54170 LONG TERM DISABIL. PREM.	85,922	96,000	96,000	97,944	99,926	101,953	104,083
18109982	56180 EDUCATION REIMBURSEMENT	115	15,000	15,000	15,304	15,613	15,930	16,263
18109982	EMPLOYEE BENEFITS	13,605,040	14,816,521	16,011,004	16,322,608	17,154,742	18,071,508	19,048,857
18109983 STATE MANDATED BENEFITS								
18109983	54160 CT. UNEMPLOYMENT COMP.	67,865	70,000	70,000	71,418	72,862	74,340	75,894
18109983	54180 HEART & HYPER COMP.	221,699	170,111	408,181	416,448	424,872	433,491	442,549
18109983	54190 WORKER'S COMP PREM.	1,344,142	1,752,111	1,500,000	1,530,378	1,561,336	1,593,009	1,626,297
18109983	STATE MANDATED BENEFITS	1,633,706	1,992,221	1,978,181	2,018,244	2,059,070	2,100,840	2,144,740

CITY OF WEST HAVEN FY2019-FY2023 EXPENDITURE FORECAST BY DEPARTMENT DETAIL

			FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
DEPT		DESCRIPTION	ACTUAL	PROJECTION	PROPOSED	FORECAST	FORECAST	FORECAST	FORECAST
18209984		DEBT SERVICE PAYMENTS							
18209984	54510	CITY - G/P BONDS PRINCIPAL	11,236,056	11,709,056	11,584,056	12,021,256	5,239,756	6,476,256	6,927,456
18209984	54520	CITY - G/P BONDS INTEREST	3,002,032	2,604,045	2,371,346	1,972,340	1,667,480	1,551,528	1,438,360
		DEBT SERVICE - CITY	14,238,088	14,313,101	13,955,402	13,993,596	6,907,236	8,027,784	8,365,815
18209984	54510	BOE - G/P BONDS PRINCIPAL	2,754,944	2,464,944	2,781,944	3,878,744	4,078,344	4,230,844	4,368,144
18209984	54520	BOE - G/P BONDS INTEREST	716,516	611,207	1,192,304	1,847,078	2,123,407	1,947,220	1,773,743
		DEBT SERVICE - BOE	3,471,460	3,076,151	3,974,248	5,725,823	6,201,751	6,178,064	6,141,887
18209984	54510	WPCA - G/P BONDS PRINCIPAL	334,000	296,000	207,000	207,000	194,000	191,000	186,000
18209984	54520	WPCA - G/P BONDS INTEREST	166,360	154,700	145,515	137,105	128,050	118,425	109,000
18209984	54640	WPCA - CLEAN WATER FUND (P&I)	716,703	658,875	361,128	204,680	101,954	-	-
		DEBT SERVICE - WPCA	1,217,063	1,109,575	713,643	548,785	424,004	309,425	295,000
18209910	56190	BOND ISSUE EXPENSE	-	-	-	-	-	-	-
18209984	54530	GEN'L PURPOSE BANS - INTEREST	-	375,000	-	-	-	-	-
18209984		DEBT SERVICE PAYMENTS	18,926,611	18,873,827	18,643,292	20,268,203	13,532,992	14,515,273	14,802,702
18309910		MED COM							
18309910	54320	PYMNTS-OUTSIDE AGEN.MED. COM.	42,179	42,179	42,179	43,033	43,904	44,794	45,730
18309910		MED COM	42,179	42,179	42,179	43,033	43,904	44,794	45,730
19009990		CONTINGENCY / OTHER EXPENSES							
19009990	56010	UNALLOCATED CONTINGENCY	-	368,456	370,000	395,000	420,000	445,000	470,000
19009990	56241	STUDY - POLICE PENSION	-	25,000	-	-	-	-	-
19009990	56242	STUDY - PARKING	-	25,000	-	-	-	-	-
19009990	56243	STUDY - LIBRARY	-	25,000	-	-	-	-	-
19009990	52340	MILEAGE ALLOWANCE (city wide)	231	7,000	4,000	4,081	4,164	4,248	4,337
19009990	56140	PRIMARY EXPENSE	37,652	43,744	60,000	61,215	62,453	63,720	65,052
19009990	56220	ACTUARIAL STUDY	-	22,890	-	-	-	-	-
19009990	56305	ELECTION EXPENSE	584	35,000	35,000	35,709	36,431	37,170	37,947
19009990	56360	BANK FEES	61,957	40,000	70,000	71,418	72,862	74,340	75,894
19009990	56370	DOG REPORT	7,918	9,155	8,541	8,714	8,890	9,071	9,260
19009990	56010	SELF-FUNDED CLAIM MARGIN (3%)	-	292,306	155,644	149,736	160,241	171,482	183,509
19009990	56990	MISCELLANEOUS	38,971	2,000	2,000	2,041	2,082	2,124	2,168
19009990	56997	SEIZED ASSET DEFICIT	40,000	40,000	40,000	22,000	-	-	-
19009990	56210	MARB EXP.	250,000	100,000	100,000	100,000	-	-	-
19009990	56175	ADVANCE FUNDING OPEB TRUST	-	50,000	75,000	100,000	125,000	150,000	175,000
19009990	New	CITY PORTION - HR/PAY. OUTSOURCING	-	-	170,000	-	-	-	-
19009990	54390	OPERATING TRANSFER	22,080	-	-	-	-	-	-
19009990	New	FUND BALANCE ADJUSTMENT	-	-	424,798	189,141	5,828,271	3,103,062	140,847
19009990		CONTINGENCY / OTHER EXPENSES	459,393	1,085,551	1,514,983	1,139,054	6,720,395	4,060,217	1,164,014
BOE		BOARD OF EDUCATION							
		BOARD OF EDUCATION	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
		City	69,487,155	72,470,444	75,257,372	77,584,606	78,197,620	77,744,694	76,430,402
		Education	90,526,821	89,756,568	89,960,421	90,320,263	90,681,544	91,044,270	91,408,447
		Total Expenditures	160,013,976	162,227,011	165,217,793	167,904,869	168,879,164	168,788,964	167,838,849

HEALTHCARE COSTS - FY21

		Annual Cost	Employee Share	City Share
	Partnership Plan	6,289,443	864,828	5,424,615
Cost per Lockton	Dental	344,226	47,333	296,893
Cost per Lockton	Retirees - Pre 65	3,533,587	130,229	3,403,358
Cost per Lockton	Retirees - Post 65	1,302,837	42,253	1,260,584
	Total Healthcare	11,470,093	1,084,643	10,385,450
	ERS	324,172	51,867	272,305
	City - Active	6,309,497	860,294	5,449,203
	City - Retiree	4,836,424	172,482	4,663,942
		11,470,093	1,084,643	10,385,450

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 993	\$ 2,133	\$ 2,609	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	428,782	716,789	845,190	1,990,760
ERS	-	59,553	76,799	187,820	324,172
895	-	404,960	460,793	2,003,412	2,869,166
1103	-	59,553	358,394	532,156	950,104
AP	-	35,732	25,600	93,910	155,241
E	-	-	-	-	-
Total	-	988,580	1,638,374	3,662,488	6,289,443

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	51,454	86,015	101,423	238,892	1,751,868
ERS	-	9,528	12,288	30,051	51,867	272,305
895	-	60,744	69,119	300,512	430,375	2,438,791
1103	-	7,742	46,591	69,180	123,513	826,591
AP	-	4,645	3,328	12,208	20,181	135,060
E	-	-	-	-	-	-
Total	-	134,113	217,341	513,374	864,828	5,424,615

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	122,516	14,702	132,625	15,915
ERS	-	-	34,120	5,459
895	-	-	465,452	69,818
1103	125,389	16,301	184,584	23,996
Fixed	212,316	11,250	115,701	15,041
Total	460,221	42,253	932,482	130,229

HEALTHCARE COSTS - FY22

		Annual Cost	Employee Share	City Share
	Partnership Plan	6,729,701	925,366	5,804,335
Cost per Lockton	Dental	368,322	50,646	317,676
Cost per Lockton	Retirees - Pre 65	3,780,938	139,345	3,641,593
Cost per Lockton	Retirees - Post 65	1,394,036	44,423	1,349,613
	Total Healthcare	12,272,997	1,159,780	11,113,217
	ERS	346,864	55,498	291,366
	City - Active	6,751,159	920,514	5,830,645
	City - Retiree	5,174,974	183,768	4,991,206
		12,272,997	1,159,780	11,113,217

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,062	\$ 2,283	\$ 2,791	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	458,797	766,964	904,352	2,130,113
ERS	-	63,722	82,175	200,967	346,864
895	-	433,308	493,048	2,143,649	3,070,006
1103	-	63,722	383,482	569,407	1,016,610
AP	-	38,233	27,392	100,484	166,108
E	-	-	-	-	-
Total	-	1,057,782	1,753,060	3,918,859	6,729,701

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	55,056	92,036	108,522	255,614	1,874,499
ERS	-	10,195	13,148	32,155	55,498	291,366
895	-	64,996	73,957	321,547	460,500	2,609,506
1103	-	8,284	49,853	74,023	132,160	884,450
AP	-	4,970	3,561	13,063	21,594	144,514
E	-	-	-	-	-	-
Total	-	143,501	232,555	549,310	925,366	5,804,335

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	131,093	15,731	141,909	17,029
ERS	-	-	36,509	5,841
895	-	-	498,034	74,705
1103	134,166	17,442	197,505	25,676
Fixed	227,178	11,250	123,800	16,094
Total	492,437	44,423	997,756	139,345

HEALTHCARE COSTS - FY23

		Annual Cost	Employee Share	City Share
	Partnership Plan	7,200,768	990,139	6,210,629
Cost per Lockton	Dental	394,105	54,191	339,914
Cost per Lockton	Retirees - Pre 65	4,045,604	149,099	3,896,505
Cost per Lockton	Retirees - Post 65	1,491,619	46,744	1,444,875
	Total Healthcare	13,132,096	1,240,173	11,891,923
	ERS	371,143	59,383	311,760
	City - Active	7,223,729	984,947	6,238,782
	City - Retiree	5,537,223	195,843	5,341,380
		13,132,096	1,240,173	11,891,923

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,136	\$ 2,442	\$ 2,987	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	490,912	820,650	967,655	2,279,217
ERS	-	68,182	87,927	215,034	371,143
895	-	463,639	527,561	2,293,701	3,284,901
1103	-	68,182	410,325	609,264	1,087,771
AP	-	40,909	29,309	107,517	177,735
E	-	-	-	-	-
Total	-	1,131,825	1,875,771	4,193,172	7,200,768

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	58,909	98,478	116,119	273,506	2,005,711
ERS	-	10,909	14,068	34,406	59,383	311,760
895	-	69,546	79,134	344,055	492,735	2,792,166
1103	-	8,864	53,342	79,204	141,410	946,361
AP	-	5,318	3,810	13,977	23,105	154,630
E	-	-	-	-	-	-
Total	-	153,546	248,832	587,761	990,139	6,210,629

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	140,269	16,832	151,842	18,221
ERS	-	-	39,064	6,250
895	-	-	532,896	79,934
1103	143,557	18,662	211,330	27,473
Fixed	243,081	11,250	132,466	17,221
Total	526,907	46,744	1,067,599	149,099

HEALTHCARE COSTS - FY24

		Annual Cost	Employee Share	City Share
	Partnership Plan	7,704,825	1,059,451	6,645,374
Cost per Lockton	Dental	421,692	57,985	363,707
Cost per Lockton	Retirees - Pre 65	4,328,796	159,537	4,169,259
Cost per Lockton	Retirees - Post 65	1,596,032	49,230	1,546,802
	Total Healthcare	14,051,345	1,326,203	12,725,142
	ERS	397,124	63,540	333,584
	City - Active	7,729,393	1,053,896	6,675,497
	City - Retiree	5,924,828	208,767	5,716,061
		14,051,345	1,326,203	12,725,142

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,216	\$ 2,613	\$ 3,196	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	525,277	878,096	1,035,391	2,438,764
ERS	-	72,955	94,082	230,087	397,124
895	-	496,095	564,490	2,454,259	3,514,845
1103	-	72,955	439,048	651,913	1,163,916
AP	-	43,773	31,361	115,043	190,177
E	-	-	-	-	-
Total	-	1,211,056	2,007,076	4,486,693	7,704,825

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	63,033	105,371	124,247	292,651	2,146,113
ERS	-	11,673	15,053	36,814	63,540	333,584
895	-	74,414	84,674	368,139	527,227	2,987,618
1103	-	9,484	57,076	84,749	151,309	1,012,607
AP	-	5,691	4,077	14,956	24,724	165,453
E	-	-	-	-	-	-
Total	-	164,295	266,251	628,905	1,059,451	6,645,374

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	150,088	18,011	162,471	19,497
ERS	-	-	41,799	6,688
895	-	-	570,199	85,530
1103	153,606	19,969	226,123	29,396
Fixed	260,097	11,250	141,739	18,426
Total	563,791	49,230	1,142,331	159,537

HEALTHCARE COSTS - FY25

		Annual Cost	Employee Share	City Share
	Partnership Plan	8,244,167	1,133,613	7,110,554
Cost per Lockton	Dental	451,210	62,044	389,166
Cost per Lockton	Retirees - Pre 65	4,631,812	170,704	4,461,108
Cost per Lockton	Retirees - Post 65	1,707,754	51,888	1,655,866
	Total Healthcare	15,034,943	1,418,249	13,616,694
	ERS	424,923	67,988	356,935
	City - Active	8,270,455	1,127,669	7,142,786
	City - Retiree	6,339,566	222,592	6,116,974
		15,034,943	1,418,249	13,616,694

ACTIVE EMPLOYEES - TYPE OF COVERAGE						EE Contrib.
UNION	N	S	D	F	Total	
681	14	36	28	27	105	12%
ERS	2	5	3	6	16	16%
895	15	34	18	64	131	15%
1103	8	5	14	17	44	13%
AP	9	3	1	3	16	13%
E	3	-	-	-	3	13%
Total	51	83	64	117	315	
Rates	\$ -	\$ 1,301	\$ 2,796	\$ 3,419	7.0%	

ACTIVE EMPLOYEES - TOTAL ANNUAL PREMIUM					
UNION	N	S	D	F	Total
681	-	562,045	939,564	1,107,869	2,609,478
ERS	-	78,062	100,668	246,193	424,923
895	-	530,820	604,005	2,626,061	3,760,886
1103	-	78,062	469,782	697,547	1,245,391
AP	-	46,837	33,556	123,097	203,490
E	-	-	-	-	-
Total	-	1,295,826	2,147,574	4,800,767	8,244,167

ACTIVE EMPLOYEES - EE COST SHARE						City Cost
UNION	N	S	D	F	Total	
681	-	67,445	112,748	132,944	313,137	2,296,341
ERS	-	12,490	16,107	39,391	67,988	356,935
895	-	79,623	90,601	393,909	564,133	3,196,753
1103	-	10,148	61,072	90,681	161,901	1,083,490
AP	-	6,089	4,362	16,003	26,454	177,036
E	-	-	-	-	-	-
Total	-	175,795	284,890	672,928	1,133,613	7,110,554

UNION	POST-65 RETIREES		PRE-65 RETIREES	
	Premiums	EE Share	Premiums	EE Share
681	160,594	19,271	173,844	20,861
ERS	-	-	44,725	7,156
895	-	-	610,113	91,517
1103	164,359	21,367	241,952	31,454
Fixed	278,303	11,250	151,660	19,716
Total	603,256	51,888	1,222,294	170,704

DEBT SERVICE BY PROJECT

Owner	Purpose	2021 P&I	2022 P&I	2023 P&I	2024 P&I	2025 P&I
City	Battery backup replacements	-	1,125	1,080	1,035	990
	City Hall Renovation (Non BOE)	64,194	63,611	62,617	62,229	61,400
	City Refunding	3,205,848	3,078,951	1,388,646	2,307,106	2,219,608
	City Wide Technology	32,888	31,793	30,698	29,604	28,513
	Computers	7,700	16,900	24,710	32,180	39,310
	Core Switches	-	11,250	10,800	10,350	9,900
	Deficit Financing	2,195,650	2,131,050	2,058,375	1,977,625	1,896,875
	Firewalls	1,400	7,600	8,300	7,950	7,600
	GP	615,752	590,057	564,710	539,362	514,084
	Premium	(36,832)	(35,605)	(34,378)	(33,154)	(31,932)
	Probate Phone System	2,700	3,600	3,450	3,300	3,150
	Server Heads	-	6,000	11,760	11,280	10,800
	Storage iscsi	-	-	11,250	10,800	21,600
	Storage NAS	-	-	-	5,000	4,800
City Total		6,089,301	5,906,333	4,142,017	4,964,667	4,786,698
Public Safety	Police Pension	5,766,317	5,770,686	-	-	-
	Police Vehicles	68,205	66,271	62,466	50,313	48,083
	Public Safety Radio Upgrade	299,053	289,089	279,134	269,192	259,268
	Server Infrastructure	30,000	28,800	27,600	26,400	25,200
	Telephone System	-	12,500	12,000	11,500	11,000
	Traffic Control Signals	-	19,186	37,733	55,639	72,905
	Vehicle - Light Duty	-	7,637	7,382	7,127	6,872
	Vehicle - Police	60,850	127,526	193,457	256,543	316,784
Zetron Fire Alarm System	16,345	15,881	14,970	12,061	11,524	
Public Safety Total		6,240,770	6,337,575	634,741	688,775	751,636
Public Works	Beach Sand Management	-	25,000	49,000	72,000	94,000
	Beach Street Phase II	81,024	78,726	74,211	59,776	57,113
	Campbell Ave Revitalization	157,853	152,593	147,339	142,091	136,853
	Cove River Flood Mitigation	30,868	29,993	28,276	22,773	21,749
	Equipment	-	9,300	18,740	22,605	21,820
	Front Avenue Culvert	122,741	119,260	112,418	90,550	86,523
	Garage Roof Replacement	15,000	14,500	14,000	13,500	13,000
	Maintenance Equipment	9,000	8,700	8,400	8,100	7,800
	Playground Equipment	15,000	22,000	28,750	27,750	34,250
	Seawall Repair	28,189	27,390	25,817	20,786	19,864
	Snow Plow Replacement	295,888	287,494	271,036	218,299	208,599
	Storm Damage - Hurricane Irene	66,648	64,427	62,209	59,993	57,781
	Storm Damage - Hurricane Sandy	15,348	14,836	14,325	13,815	13,306
	Street Paving	596,861	662,655	717,565	763,078	822,150
	Utility Building - Painter Park	-	2,950	102,065	99,145	96,225
	Vehicle - Heavy Duty	106,500	147,950	302,650	517,275	845,150
	Vehicle - Light Duty	21,000	20,300	81,850	146,575	218,350
	Vehicle - Passenger	-	-	13,750	29,450	28,250
Veteran's Field Turf	63,411	61,613	58,078	46,782	44,699	
Public Works Total		1,625,330	1,749,688	2,130,478	2,374,343	2,827,482

DEBT SERVICE BY PROJECT

Owner	Purpose	2021 P&I	2022 P&I	2023 P&I	2024 P&I	2025 P&I
BOE	2nd Doors WHHS Classrooms	546	523	501	478	456
	Bailey School Boiler	41,360	39,634	37,931	36,229	34,531
	Biondi Softball Field	-	75,800	73,635	71,470	69,305
	Bleacher Replacement	6,372	6,106	5,844	5,581	5,320
	BOE Refunding	1,842,977	1,774,149	916,279	1,376,869	1,331,842
	Carrigan School Improvements	61,600	60,200	58,625	52,975	51,425
	City Hall Renovation	294,553	292,896	287,295	283,985	281,109
	Computerization	8,876	8,506	8,140	7,775	7,410
	Edward L Bennett Rink	7,500	74,750	199,750	208,000	200,750
	Equipment	-	9,000	17,700	26,100	34,200
	Exterior masonry repair	23,300	45,935	67,905	89,210	109,850
	Facilities Garage	-	-	35,000	34,000	33,000
	Food Service Sinks	614	588	563	537	512
	Forest Boiler Stack	4,997	4,789	4,583	4,377	4,172
	Forrest Schools Renovation	18,902	18,114	17,336	16,557	15,781
	High School Tennis Court	-	58,400	56,730	55,060	53,390
	HVAC	34,500	30,400	57,650	85,115	111,745
	Indoor Air Quality	25,756	24,681	23,621	22,560	21,503
	Ken Strong Stadium	-	53,700	139,665	135,630	131,595
	Maintenance Equipment	4,500	4,350	4,200	4,050	3,900
	Molloy School Addition	322	309	296	282	269
	Pagels Cafeteria	106,200	101,768	97,396	93,025	88,665
	Rink Drainage Improvements	1,559	1,494	1,430	1,366	1,302
	Rink Locker Replacements	5,846	5,602	5,362	5,121	4,881
	Savin Rock Community School	-	46,700	45,365	44,030	42,695
	Security upgrades / comm.	11,700	11,365	11,030	10,695	10,360
	Security upgrades / comm.	-	11,700	24,165	36,555	50,030
	SRCS Fire Alarm	2,392	2,293	2,194	2,096	1,997
	SRCS HVAC Replacement	3,726	3,571	3,417	3,264	3,111
	VAT Floor Replacement	62,525	59,916	57,342	54,768	52,202
	Vehicle - Light Duty	-	9,000	17,700	26,100	43,200
	Washington School Boiler	24,204	24,403	24,107	24,108	24,179
	WH High School	1,315,000	2,803,450	3,839,915	3,303,665	3,263,415
	WHHS ADA Compliance	17,711	16,972	16,243	15,514	14,787
	WHHS Brick Replacement	40,188	38,511	36,857	35,202	33,552
	WHHS Inline Dishwasher	6,197	5,938	5,683	5,428	5,173
	WHHS Sawdust Collector	325	311	298	284	271
BOE Total		3,974,248	5,725,823	6,201,751	6,178,064	6,141,887
WPCA	Consent Decree	13,039	12,740	12,404	11,640	10,991
	Dewatering Facility Upgrade	90,694	88,611	86,270	81,034	77,202
	Incinerator Upgrades	41,968	41,004	39,920	37,546	35,619
	Pump Upgrades	146,842	143,469	139,670	131,162	125,412
	Sewer Pump Stations	45,297	44,256	43,086	40,518	38,601
	Sewer Refunding	14,675	14,025	700	7,525	7,175
WPCA Total		352,515	344,105	322,050	309,425	295,000
CWF	Clean Water Fund	361,128	204,680	101,954	-	-
CWF Total		361,128	204,680	101,954	-	-
Grand Total		18,643,292	20,268,203	13,532,992	14,515,273	14,802,702

HEADCOUNT ADDITIONS AFTER FY21 BUDGET CYCLE

		Expenses	Annual	2022	2023	2024	2025
New Hire Description	ADMIN. CLERK	Regular Wages		47,174	47,646	48,599	48,599
New Hire Department	15000010:Human Resources	FICA (New Hires)		3,420	3,454	3,523	3,523
Fiscal Year Hire	2022	Healthcare (New Hires)		29,140	31,180	33,363	35,698

		Expenses	Annual	2022	2023	2024	2025
New Hire Description	DET. SERGEANT	Regular Wages		82,363	83,187	85,267	85,267
New Hire Department	13100030:Operations	FICA (New Hires)		5,971	6,031	6,182	6,182
Fiscal Year Hire	2022	Healthcare (New Hires)		29,140	31,180	33,363	35,698

		Expenses	Annual	2022	2023	2024	2025
New Hire Description	DETECTIVE	Regular Wages		75,200	75,952	77,851	77,851
New Hire Department	13100030:Operations	FICA (New Hires)		5,452	5,507	5,644	5,644
Fiscal Year Hire	2022	Healthcare (New Hires)		29,140	31,180	33,363	35,698

		Expenses	Annual	2022	2023	2024	2025
New Hire Description	DETECTIVE	Regular Wages		-	75,952	77,851	77,851
New Hire Department	13100030:Operations	FICA (New Hires)		-	5,507	5,644	5,644
Fiscal Year Hire	2023	Healthcare (New Hires)		-	31,180	33,363	35,698

		Expenses	Annual	2022	2023	2024	2025
New Hire Description	CITY MANAGER (requires charter revision)	Regular Wages		-	-	-	-
New Hire Department	11050010:Mayor	FICA (New Hires)		-	-	-	-
Fiscal Year Hire		Healthcare (New Hires)		-	-	-	-

City of West Haven

FY2020 9Mos Monthly Financial Report to the
Municipal Accountability Review Board



May 21, 2020



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 5/14/2020
 Subject: City of West Haven Monthly Financial Report YTD March FY20

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$130.272M are slightly lower than the same period last year as permits are slowing and PY had \$299k from the sale of City property.

Property taxes comprised 73.5% of total operating revenues compared to 72.6% in FY19 and 72.5% in FY18. Tax collections in month 9 were well below prior years as COVID begins to show its impact. Year-end revenue projections have been lowered from last month. In prior years the Tax collections in the remaining 3 months has averaged \$2M, current projections are expected to be below that and overall there could be a \$1M shortfall due to COVID.

GENERAL FUND : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	91.800	97.96%	92.640	97.48%	94.495	97.61%	95.372	96.62%
Licenses & Permits	0.762	57.96%	0.979	49.14%	1.518	77.41%	1.116	56.66%
Fines And Penalties	0.135	64.61%	0.233	73.33%	0.226	78.68%	0.197	65.37%
Revenue From Use Of Money	0.023	96.64%	0.127	61.16%	0.264	65.51%	0.346	107.94%
Fed/State Grants - Non MARB	33.595	61.24%	30.562	57.74%	30.090	56.52%	29.656	55.77%
Charges For Services	0.670	60.73%	0.683	59.74%	0.738	61.21%	0.759	64.56%
Other Revenues	1.252	61.90%	1.404	73.20%	1.522	71.62%	1.152	65.81%
Other Financing Sources	1.381	76.86%	1.171	87.19%	1.217	100.00%	1.110	78.76%
	129.617	83.61%	127.800	82.51%	130.071	82.71%	129.707	81.68%

*Note : Does not reflect any MARB restructuring funds.

**CITY OF WEST HAVEN
REVENUE DETAIL REPORT
March 2020**

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY20	Mar YTD	Mar YTD	Mar YTD %	FY19 YTD %	Projected	Mar YTD %	
	Budget	Actual	FY19	Budget	Actual	FY20	Fcst	^a to Budget
Tax Levy - Current Year	96,375,557	93,494,940	92,213,737	97.0%	98.1%	95,545,847	97.9%	(829,710)
Motor Vehicle Supplement	1,236,000	1,398,432	1,303,784	113.1%	90.8%	1,430,246	97.8%	194,246
Tax Levy - Prior Years	412,000	299,248	304,886	72.6%	73.7%	448,138	66.8%	36,138
Tax Levy - Suspense	100,000	126,665	91,070	126.7%	70.9%	178,048	71.1%	78,048
Tax Interest - Current Year	463,500	298,392	299,391	64.4%	60.0%	471,866	63.2%	8,366
Tax Interest - Prior Years	220,500	181,066	183,379	82.1%	72.3%	273,721	66.1%	53,221
Tax Interest - Suspense	108,150	137,841	99,070	127.5%	71.8%	198,246	69.5%	90,096
Tax Lien Sale	-	-	-	n/a	n/a	-	n/a	-
Non Current Per. Prop. Tax	300,000	-	-	0.0%	n/a	-	n/a	(300,000)
41 Property Taxes	99,215,707	95,936,585	94,495,316	96.7%	97.5%	98,546,112	97.4%	(669,595)
Building Permits	1,200,000	732,051	1,105,302	61.0%	80.8%	1,151,135	63.6%	(48,865)
Electrical Permits	160,000	132,924	163,124	83.1%	80.0%	181,444	73.3%	21,444
Zoning Permits	95,000	86,150	96,097	90.7%	65.0%	128,385	67.1%	33,385
Health Licenses	82,400	45,877	41,296	55.7%	43.3%	147,332	31.1%	64,932
Plumbing & Heating Permits	200,000	75,130	69,301	37.6%	86.8%	97,495	77.1%	(102,505)
Police & Protection Licenses	20,600	21,765	19,140	105.7%	75.1%	29,341	74.2%	8,741
Animal Licenses	13,390	3,293	5,463	24.6%	34.3%	8,105	40.6%	(5,285)
Excavation Permits	7,210	9,310	7,450	129.1%	71.8%	13,101	71.1%	5,891
City Clerk Fees	7,313	4,538	4,267	62.1%	72.8%	6,309	71.9%	(1,004)
Dog Pound Releases	2,060	112	1,952	5.4%	96.1%	155	72.2%	(1,905)
Marriage Licenses	3,090	3,606	3,352	116.7%	67.6%	5,061	71.3%	1,971
Sporting Licenses	206	446	436	216.5%	160.9%	446	100.0%	240
Alcoholic Beverage License	155	1,134	1,160	731.6%	76.3%	1,525	74.3%	1,370
42 Licenses & Permits	1,791,424	1,116,336	1,518,339	62.3%	77.4%	1,769,835	63.1%	(21,589)
Bldg Code Violations	-	3,932	13,982	n/a	54.4%	13,902	28.3%	13,902
Fines And Penalties	25,750	31,591	26,813	122.7%	70.4%	52,685	60.0%	26,935
Parking Tags	175,000	161,370	184,976	92.2%	82.9%	188,458	85.6%	13,458
43 Fines And Penalties	200,750	196,893	225,772	98.1%	78.7%	255,045	77.2%	54,295
Investment Income	70,000	314,170	251,599	448.8%	65.9%	314,170	100.0%	244,170
Rent from City Facilities	31,250	31,470	12,750	100.7%	58.3%	32,564	96.6%	1,314
44 Revenue From Use Of Money	101,250	345,640	264,349	341.4%	65.5%	346,734	99.7%	245,484
Educational Cost Sharing	45,140,487	22,684,106	22,907,362	50.3%	50.6%	45,140,487	50.3%	-
Federal Miscellaneous Grants	-	-	-	n/a	n/a	-	n/a	-
Health Services	60,000	67,266	66,528	112.1%	100.0%	67,266	100.0%	7,266
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	2,000	4,000	n/a	100.0%	2,000	100.0%	2,000
Prop Tax Relief - Total Disab	5,370	4,608	5,111	85.8%	100.0%	5,370	85.8%	-
Prop Tax Relief - Veterans	118,373	130,803	130,003	110.5%	100.0%	130,803	100.0%	12,430
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	538,065	538,065	66.7%	66.7%	807,097	66.7%	-
Town Aid Road	616,005	-	308,002	0.0%	50.0%	616,005	0.0%	-
Fed/State Miscellaneous Grants	122,000	150,997	120,535	123.8%	98.4%	150,997	100.0%	28,997
Telephone Access Grant	120,555	66,726	-	55.3%	0.0%	120,555	55.3%	-
SCCRWA-Pilot Grant	305,220	302,062	301,396	99.0%	100.0%	305,220	99.0%	-
45 Fed/State Grants	53,151,809	29,655,818	30,090,188	55.8%	56.5%	53,202,502	55.7%	50,693
Record Legal Instrument Fees	656,250	547,092	541,582	83.4%	74.0%	727,909	75.2%	71,659
Miscellaneous - Parks & Recreation	340,000	170,330	139,875	50.1%	39.8%	359,689	47.4%	19,689
Miscellaneous - General Gov't	92,700	22,214	47,690	24.0%	82.3%	26,899	82.6%	(65,801)
Miscellaneous - Public Works	37,059	795	959	2.1%	2.5%	33,936	2.3%	(3,123)
Police Charges	15,450	16,491	6,569	106.7%	64.5%	25,815	63.9%	10,365
All Other Public Works	2,060	2,469	1,234	119.9%	8.5%	2,469	100.0%	409
Health Fees	-	-	25	n/a	100.0%	-	n/a	-
Sundry - Other	155	-	-	0.0%	n/a	-	n/a	(155)
46 Charges For Services	1,143,674	759,390	737,935	66.4%	61.2%	1,176,718	64.5%	33,044
Fire Dept Share of ERS	857,822	466,552	366,977	54.4%	48.1%	857,822	54.4%	-
Yale Contribution	422,651	444,561	437,317	105.2%	100.0%	444,561	100.0%	21,910
Sale of Property	-	12,000	298,807	n/a	100.0%	12,000	100.0%	12,000
Miscellaneous Revenue	210,000	24,148	77,462	11.5%	34.0%	42,067	57.4%	(167,933)
Pilot - Housing Authority	145,230	-	148,751	0.0%	100.0%	145,230	0.0%	-
Parking Meter Revenue	30,000	64,163	51,962	213.9%	63.2%	99,385	64.6%	69,385
Sewer Fee Collection Expenses	51,301	55,166	55,166	107.5%	100.0%	55,166	100.0%	3,865
Quigley/Yale Parking	41,200	32,702	32,702	79.4%	75.0%	43,603	75.0%	2,403
Insurance Reimbursement	20,600	32,252	38,897	156.6%	88.6%	32,252	100.0%	11,652
Organic Recycling Compost	13,000	20,643	14,128	158.8%	74.4%	20,643	100.0%	7,643
47 Other Revenues	1,791,804	1,152,187	1,522,168	64.3%	71.9%	1,752,729	65.7%	(39,075)
Residual Equity Transfers In	250,000	-	-	0.0%	0.0%	250,000	0.0%	-
Transfer From Sewer Oper Fund	1,158,875	1,109,575	1,217,060	95.7%	100.0%	1,158,875	95.7%	-
48 Other Financing Sources	1,408,875	1,109,575	1,217,060	78.8%	79.8%	1,408,875	78.8%	-
Total Operational Revenue	158,805,293	130,272,424	130,071,127	82.0%	82.5%	158,458,549	82.2%	(346,744)
Bond Proceeds	-	-	-	n/a	n/a	-	n/a	-
MARB	4,115,542	-	250,000	0.0%	6.3%	4,115,542	0.0%	-
Total General Fund Revenues	162,920,835	130,272,424	130,321,127	80.0%	80.6%	162,574,091	80.1%	(346,744)

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
March 2020

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Total Collections	
	FY19	FY20	FY19	FY20	FY19	FY20	FY19	FY20
July	36,896,969	41,337,588	32,266	16,296	36,845	56,022	36,966,079	41,409,906
August	11,343,112	7,817,042	6,353	16,624	79,005	82,152	11,428,470	7,915,818
September	883,587	904,547	24,425	1,194	72,392	71,617	980,404	977,358
October	493,826	532,280	59,260	(15,983)	42,923	52,076	596,009	568,373
November	548,481	875,040	11,266	7,690	33,487	118,831	593,235	1,001,560
December	5,353,068	9,221,956	37,588	664	56,452	45,895	5,447,108	9,268,515
January	29,647,432	26,502,343	19,029	13,956	51,888	58,154	29,718,350	26,574,453
February	6,655,587	6,558,742	(26,904)	243,636	122,514	166,304	6,751,198	6,968,682
March	1,695,458	1,143,833	141,603	15,171	177,402	92,915	2,014,463	1,251,919
April	991,489	-	56,756	-	150,806	-	1,199,050	-
May	332,013	-	43,455	-	84,243	-	459,710	-
June	620,562	-	8,841	-	110,937	-	740,339	-
Total Collections	95,461,585	94,893,372	413,937	299,248	1,018,894	743,965	96,894,415	95,936,585
Mar YTD	93,517,521	94,893,372	304,886	299,248	672,909	743,965	94,495,316	95,936,585
Projected	95,461,585	96,976,093	413,937	448,138	1,018,894	1,121,881	96,894,415	98,546,112
% Total	97.96%	97.85%	73.66%	66.78%	66.04%	66.31%	97.52%	97.35%

B. Expenditures

YTD city expenses of \$55.576M are slightly lower than the same period last year as lower debt obligations and healthcare offsets higher payroll related costs.

Payroll and other personnel costs are higher than the previous year as driven by Public Works overtime in earlier months and the impact of hiring Police Officers.

Education spending is well below prior year driven by lower healthcare costs and site repairs made in FY19 which are not reoccurring.

GENERAL FUND : Cost Comparisons FY17-FY20

\$ Millions Expense Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	19.217	75.94%	19.777	76.60%	18.140	74.76%	18.400	74.71%
Debt Service	16.410	98.08%	16.445	96.09%	18.192	96.12%	17.825	47.29%
Health Ins. & Pension	9.618	73.83%	11.289	79.49%	11.322	83.20%	10.301	64.55%
Other Fixed Charges	2.665	75.05%	2.566	77.86%	2.325	81.56%	2.270	-13.66%
Solid Waste & Recycling	2.108	69.13%	2.117	70.86%	2.214	69.59%	2.312	72.47%
Other Contractual Svcs	2.002	68.79%	2.157	75.35%	2.158	70.54%	2.177	66.95%
Electricity/Gas	1.189	67.89%	1.188	76.54%	1.000	57.26%	0.932	66.28%
Supplies & Materials	0.376	58.93%	0.377	66.96%	0.341	59.42%	0.410	64.23%
Capital Outlay	0.041	61.40%	0.066	82.79%	0.026	49.12%	0.046	46.63%
Other/Contingency	0.178	76.29%	0.531	90.77%	0.407	65.36%	0.459	31.11%
Fuel	0.228	69.19%	0.223	63.95%	0.194	56.81%	0.174	37.56%
Telephone	0.350	75.96%	0.453	61.52%	0.250	42.17%	0.268	52.46%
Total City Expend.	54.381	79.91%	57.189	81.53%	56.569	81.02%	55.576	76.45%
Salaries	32.982	63.79%	33.095	63.95%	33.519	64.97%	33.369	64.14%
Tuition	7.112	89.50%	7.490	88.72%	5.284	56.87%	6.554	77.66%
Student Transportation	3.583	68.16%	4.178	72.15%	3.902	66.00%	4.022	78.36%
Operation of Plant	3.924	114.74%	2.872	74.47%	3.952	107.76%	2.970	79.09%
Health Insurance	10.743	80.25%	11.502	85.91%	10.964	84.44%	10.406	74.74%
Other Fixed Costs	2.318	72.40%	2.680	78.17%	3.005	80.99%	2.416	63.59%
Purchased Services	0.862	57.39%	0.906	58.58%	0.867	58.67%	0.759	67.71%
Instruction	1.690	104.99%	1.560	112.39%	1.253	95.86%	1.200	84.57%
Total Board of Ed.	63.215	71.81%	64.284	71.75%	62.745	69.76%	61.696	68.85%

*Note : FY20% reflects current YTD as a % of projected FY20

C. Summary

While current projections have revenues coming in \$346k below budget, favorability in both the City and Education spending still yields an expected surplus of \$257k.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
March 2020

Variences favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY20 Budget	Mar YTD Actual	Mar YTD FY19	Mar YTD % Budget	FY19 YTD % Actual	FY20 Projected	Mar YTD % Fcst	^a to Budget
100 City Council	162,672	76,803	65,368	47.2%	74.3%	181,180	42.4%	(18,508)
105 Mayor	317,111	247,105	234,138	77.9%	79.7%	317,303	77.9%	(192)
110 Corporation Counsel	466,368	285,912	276,323	61.3%	63.9%	465,596	61.4%	773
115 Personnel Department	170,585	126,820	122,075	74.3%	73.4%	169,336	74.9%	1,249
120 Telephone Administration	320,000	137,700	133,035	43.0%	59.5%	320,000	43.0%	-
125 City Clerk	268,778	239,343	219,770	89.0%	71.6%	314,843	76.0%	(46,065)
130 Registrar Of Voters	137,002	93,484	121,251	68.2%	83.7%	135,993	68.7%	1,009
165 Probate Court	8,020	6,887	4,795	85.9%	66.9%	7,056	97.6%	964
190 Planning & Development	968,935	577,570	652,169	59.6%	72.4%	860,269	67.1%	108,666
Central Government Total	2,819,471	1,791,624	1,828,925	63.5%	71.3%	2,771,576	64.6%	47,895
200 Treasurer	7,600	5,700	5,700	75.0%	75.0%	7,600	75.0%	-
210 Comptroller	1,107,870	766,321	809,225	67.6%	74.9%	1,159,421	66.1%	(51,551)
220 Central Services	750,933	515,074	580,278	68.6%	76.6%	748,097	68.9%	2,836
230 Assessment	447,888	320,749	313,216	71.6%	70.3%	441,827	72.6%	6,061
240 Tax Collector	429,004	296,818	284,289	69.2%	69.9%	415,225	71.5%	13,779
Finance Total	2,743,295	1,904,661	1,992,709	68.8%	73.9%	2,772,170	68.7%	(28,875)
300 Emergency Report System C	1,906,271	1,104,475	1,085,486	57.9%	60.8%	1,921,265	57.5%	(14,994)
310 Police Department	13,491,535	9,975,411	9,690,518	73.9%	74.3%	13,487,107	74.0%	4,428
320 Animal Control	283,566	168,057	194,201	59.3%	74.0%	255,258	65.8%	28,308
330 Civil Preparedness	14,198	11,987	6,000	84.4%	66.7%	16,241	73.8%	(2,043)
Public Service Total	15,695,570	11,259,930	10,976,205	71.7%	72.7%	15,679,871	71.8%	15,699
400 Public Works Administration	604,341	302,837	332,026	50.1%	71.1%	595,787	50.8%	8,554
410 Engineering	275,758	218,149	86,105	64.3%	72.9%	265,844	82.1%	9,914
440 Central Garage	1,323,141	756,563	716,298	57.2%	67.9%	1,319,555	57.3%	3,586
450 Solid Waste	3,215,901	2,325,833	2,223,484	72.3%	69.6%	3,215,914	72.3%	(13)
460 Building & Ground Maintena	1,207,434	881,510	827,210	70.9%	66.5%	1,257,865	70.1%	(50,431)
470 Highways & Parks	3,938,581	2,852,321	2,676,895	70.6%	67.0%	3,927,361	72.6%	11,220
Public Works Total	10,565,156	7,337,213	6,862,017	68.2%	68.1%	10,582,326	69.3%	(17,170)
500 Human Resources	279,237	189,013	182,957	67.7%	71.9%	275,634	68.6%	3,603
510 Elderly Services	441,772	353,316	351,615	80.0%	69.2%	437,286	80.8%	4,486
520 Parks & Recreation	878,548	550,382	634,437	62.6%	73.0%	821,157	67.0%	57,391
530 Health Department	344,438	233,655	242,103	67.8%	79.9%	322,892	72.4%	21,546
Health & Human Services Total	1,943,995	1,326,366	1,411,111	68.2%	72.9%	1,856,968	71.4%	87,027
600 Library	1,421,000	1,267,500	1,267,500	89.2%	82.0%	1,421,000	89.2%	-
800 City Insurance	800,977	660,945	767,495	82.5%	84.7%	800,977	82.5%	-
810 Employee Benefits	16,979,061	11,883,544	12,844,730	66.0%	84.3%	16,815,727	70.7%	163,334
820 Debt Service	18,873,827	17,825,347	18,192,157	94.4%	96.1%	18,873,827	94.4%	-
830 C-Med	42,179	19,791	42,179	46.9%	100.0%	42,179	46.9%	-
900 Unallocated Expenses	1,075,883	298,886	384,132	-177.4%	83.6%	1,085,551	27.5%	(9,668)
Other Total	39,192,927	31,956,013	33,498,194	82.0%	90.2%	39,039,261	81.9%	153,666
Total City Departments	72,960,414	55,575,808	56,569,162	76.2%	81.4%	72,702,173	76.4%	258,241
Board of Education	89,960,421	61,695,823	62,744,520	68.6%	69.8%	89,614,757	68.8%	345,664
Total General Fund Expenses	162,920,835	117,271,631	119,313,681	72.0%	74.8%	162,316,929	72.2%	606,406

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
March 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Mar YTD	Mar YTD	Mar YTD	FY19 YTD	FY20	Mar YTD	
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	^a to Budget
Regular Wages	20,395,901	14,659,689	14,396,503	71.9%	74.5%	19,627,460	74.7%	768,441
Part Time	912,826	630,378	614,121	69.1%	74.5%	930,716	67.7%	(17,890)
Overtime	1,912,532	1,747,752	1,614,441	91.4%	84.2%	2,018,589	86.6%	(106,057)
Longevity	654,950	412,325	473,624	63.0%	64.2%	654,950	63.0%	-
Fringe Reimbursements	1,128,700	771,285	868,576	68.3%	73.6%	1,136,146	67.9%	(7,446)
Other Personnel Services	304,871	178,875	172,743	58.7%	82.4%	261,723	68.3%	43,148
51 Personnel Services	25,309,780	18,400,303	18,140,009	72.7%	74.9%	24,629,586	74.7%	680,194
Advertising	48,875	35,805	25,389	73.3%	53.5%	51,825	69.1%	(2,950)
Building Maintenance	119,903	99,665	46,401	83.1%	74.2%	102,254	97.5%	17,649
Copier Machine & Rental	49,000	25,428	33,712	51.9%	74.3%	49,000	51.9%	-
Electricity	1,038,500	836,215	641,011	80.5%	65.3%	1,249,135	66.9%	(210,635)
Equipment Repair and Maintenance	70,750	60,347	67,518	85.3%	80.2%	70,750	85.3%	-
Financial Services	195,000	172,564	235,336	88.5%	78.2%	225,383	76.6%	(30,383)
Legal Services	153,000	54,029	55,337	35.3%	38.6%	153,000	35.3%	-
Maintenance Services	715,597	426,993	454,276	59.7%	71.2%	653,097	65.4%	62,500
Town Aid Road & Tree Manintenance	484,000	242,560	262,725	50.1%	72.1%	502,204	48.3%	(18,204)
Training	36,430	50,136	26,384	137.6%	50.9%	45,400	110.4%	(8,970)
Trash Pickup, Tip Fees & Recycling	3,195,800	2,311,966	2,213,515	72.3%	69.6%	3,190,214	72.5%	5,586
Water	36,500	21,994	11,909	60.3%	47.4%	33,678	65.3%	2,822
Uniforms	195,332	191,322	158,824	97.9%	89.2%	240,690	79.5%	(45,358)
Other Contractual Services	1,130,804	818,582	719,659	72.4%	62.4%	1,158,746	70.6%	(27,942)
52 Contractual Services	7,469,491	5,347,607	4,951,994	71.6%	68.2%	7,725,377	69.2%	(255,886)
Motor Vehicle Parts	245,000	159,198	171,721	65.0%	70.3%	245,000	65.0%	-
Construction Supplies	65,000	68,247	30,959	105.0%	35.8%	65,000	105.0%	-
Office Supplies	64,868	49,751	50,729	76.7%	78.6%	71,629	69.5%	(6,761)
Other Supplies & Materials	263,243	132,689	88,000	50.4%	51.4%	263,243	50.4%	-
53 Supplies & Materials	638,111	409,886	341,409	64.2%	60.3%	644,872	63.6%	(6,761)
Health & General Liability Insurance	11,554,289	7,775,698	8,969,602	67.3%	83.9%	11,390,955	68.3%	163,334
FICA	1,408,018	1,041,988	1,029,210	74.0%	78.9%	1,430,773	72.8%	(22,755)
Pension	3,384,520	2,525,631	2,352,799	74.6%	79.1%	3,386,799	74.6%	(2,279)
Workers Compensation	1,500,000	1,132,537	1,140,891	75.5%	84.9%	1,500,000	75.5%	-
Debt Service	18,214,952	17,320,952	17,654,533	95.1%	97.0%	18,214,952	95.1%	-
Debt Service (Water Purification)	658,875	504,395	537,625	76.6%	75.0%	658,875	76.6%	-
Other Fixed Charges	248,879	95,925	154,476	38.5%	68.7%	448,879	21.4%	(200,000)
54 Fixed Charges	36,969,533	30,397,126	31,839,136	82.2%	89.8%	37,031,233	82.1%	(61,700)
Capital Outlay	99,266	46,289	25,698	46.6%	53.0%	99,266	46.6%	-
55 Capital Outlay	99,266	46,289	25,698	46.6%	53.0%	99,266	46.6%	-
Contingency Services	198,500	18,387	250,000	9.3%	100.0%	225,000	8.2%	(26,500)
Other Contingency	1,241,183	440,337	156,653	35.5%	70.5%	1,249,351	35.2%	(8,168)
56 Other/Contingency	1,439,683	458,724	406,653	31.9%	86.1%	1,474,351	31.1%	(34,668)
Fuel	446,600	174,012	193,868	39.0%	60.3%	463,328	37.6%	(16,728)
Telephone	464,150	267,742	250,390	57.7%	61.2%	510,360	52.5%	(46,210)
Gas Heat	123,800	74,121	420,006	59.9%	56.7%	123,800	59.9%	-
Total City Departments	72,960,414	55,575,808	56,569,162	76.2%	81.4%	72,702,173	76.4%	258,241
Salaries	52,370,421	33,369,472	33,518,937	63.7%	65.0%	52,027,322	64.1%	343,099
Health Insurance	14,105,092	10,405,626	10,963,660	73.8%	84.4%	13,922,143	74.7%	182,949
Benefits & Fixed Charges	4,110,714	2,415,860	3,004,572	58.8%	81.0%	3,799,025	63.6%	311,689
Tuition	7,939,386	6,554,181	5,283,714	82.6%	56.9%	8,439,386	77.7%	(500,000)
Student Transportation	5,006,320	4,021,674	3,902,033	80.3%	66.0%	5,132,032	78.4%	(125,712)
Operation of Plant	3,847,829	2,969,630	3,951,930	77.2%	107.8%	3,754,540	79.1%	93,289
Purchased Services	1,161,159	758,922	866,526	65.4%	58.7%	1,120,809	67.7%	40,350
Instruction	1,419,500	1,200,458	1,253,149	84.6%	95.9%	1,419,500	84.6%	-
Board of Education	89,960,421	61,695,823	62,744,520	68.6%	69.8%	89,614,757	68.8%	345,664
Total General Fund Expenses	162,920,835	117,271,631	119,313,681	72.0%	74.8%	162,316,929	72.2%	603,906

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
March 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY20	Mar YTD	Mar YTD	Mar YTD	FY19 YTD	FY20	Mar YTD	
	Budget	Actual	FY19	% Budget	% Actual	Projected	% Fcst	^a to Budget
Superintendent / Principals / Asst.	2,350,120	1,440,267	1,419,339	61.3%	65.1%	2,350,120	61.3%	-
Teachers - Classroom	27,356,996	17,174,535	17,210,173	62.8%	63.7%	27,341,898	62.8%	15,098
Teachers - Special Education	5,922,487	3,754,083	3,889,103	63.4%	63.1%	5,916,656	63.4%	5,831
Teachers - Special Area	3,405,682	2,091,199	2,284,384	61.4%	65.2%	3,395,200	61.6%	10,482
Teachers - Substitutes/Interns	689,815	320,624	376,125	46.5%	62.8%	633,188	50.6%	56,627
Teacher Aides	2,992,839	2,105,125	2,088,802	70.3%	72.1%	2,987,624	70.5%	5,215
Pupil Services	1,565,854	1,106,846	1,069,385	70.7%	68.3%	1,575,461	70.3%	(9,607)
Clerical	1,551,638	1,137,890	1,227,277	73.3%	75.2%	1,489,544	76.4%	62,094
School Nurses	1,030,163	550,659	634,794	53.5%	63.5%	1,008,948	54.6%	21,215
Coordinators/Directors	1,064,632	668,204	685,072	62.8%	68.6%	1,053,902	63.4%	10,730
Custodial / Maintenance	3,006,539	1,934,891	1,970,940	64.4%	71.2%	2,872,315	67.4%	134,224
Lunch Aides	300,000	230,882	218,866	77.0%	72.1%	295,614	78.1%	4,386
Para Subs-Instructional Aides	105,000	170,188	148,495	162.1%	173.6%	100,000	170.2%	5,000
Homebound	125,000	41,945	26,155	33.6%	42.1%	62,019	67.6%	62,981
Detached Worker	98,261	49,050	97,278	49.9%	73.0%	79,127	62.0%	19,134
Athletic Coaches	200,417	119,088	104,667	59.4%	64.1%	165,000	72.2%	35,417
Adult Education	150,000	68,769	68,083	45.8%	45.6%	150,000	45.8%	-
Severance Pay	300,000	405,230	-	135.1%	0.0%	405,230	100.0%	(105,230)
Student Activity Advisors	154,978	-	-	0.0%	0.0%	145,476	0.0%	9,502
Salaries	52,370,421	33,369,472	33,518,937	63.7%	65.0%	52,027,322	64.1%	343,099
Health Insurance	14,105,092	10,405,626	10,963,660	73.8%	84.4%	13,922,143	74.7%	182,949
Medicare Only - Taxes	881,908	518,423	510,014	58.8%	61.4%	876,605	59.1%	5,303
Social Security	764,786	453,846	507,638	59.3%	72.2%	749,246	60.6%	15,540
Property & Liability Insurance	525,000	490,546	599,921	93.4%	97.8%	525,000	93.4%	-
Worker's Compensation	1,050,000	429,465	773,059	40.9%	92.9%	832,378	51.6%	217,622
Retirement Contributions	477,407	228,835	259,950	47.9%	70.8%	455,012	50.3%	22,395
Life Insurance	187,913	146,800	248,382	78.1%	100.0%	187,500	78.3%	413
Travel / Convention / Dues	77,200	115,862	53,650	150.1%	91.0%	102,784	112.7%	(25,584)
Other Benefits & Fixed Charges	146,500	32,081	51,959	21.9%	92.3%	70,500	45.5%	76,000
Benefits & Fixed Charges	18,215,806	12,821,486	13,968,231	70.4%	83.7%	17,721,168	72.4%	494,638
Tuition	7,939,386	6,554,181	5,283,714	82.6%	56.9%	8,439,386	77.7%	(500,000)
Bus Service	3,257,312	2,390,151	2,347,107	73.4%	65.9%	3,221,812	74.2%	35,500
Transportation - Phys. Handicapped	1,341,539	1,334,440	1,269,898	99.5%	65.4%	1,521,314	87.7%	(179,775)
Transportation - Regional VOC	302,012	201,883	201,883	66.8%	70.0%	288,406	70.0%	13,606
Transportation - Student Activities	105,457	95,200	83,146	90.3%	69.1%	100,500	94.7%	4,957
Student Transportation	5,006,320	4,021,674	3,902,033	80.3%	66.0%	5,132,032	78.4%	(125,712)
Site Repairs & Improvements	675,000	785,800	1,906,497	116.4%	172.9%	700,000	112.3%	(25,000)
Electricity	1,058,733	856,165	904,321	80.9%	82.7%	1,093,300	78.3%	(34,567)
Heating	664,487	330,342	361,822	49.7%	72.9%	550,500	60.0%	113,987
Water	103,919	82,634	75,961	79.5%	100.0%	100,500	82.2%	3,419
Telephone & Communications	364,178	129,827	179,560	35.6%	93.7%	360,500	36.0%	3,678
Building Security	388,740	373,069	321,141	96.0%	70.9%	388,740	96.0%	-
Solid Waste / Recycling	220,833	207,189	180,475	93.8%	81.1%	220,500	94.0%	333
Supplies & Equipment	321,939	203,340	21,015	63.2%	70.6%	295,500	68.8%	26,439
Other Expenses	50,000	1,264	1,140	2.5%	64.6%	45,000	2.8%	5,000
Operation of Plant	3,847,829	2,969,630	3,951,930	77.2%	107.8%	3,754,540	79.1%	93,289
Photocopy Services	269,809	227,633	448,035	84.4%	81.1%	269,809	84.4%	-
Consultant Services	260,000	380,445	256,388	146.3%	78.7%	260,000	146.3%	-
Police And Fire	75,000	3,227	7,910	4.3%	2.1%	70,000	4.6%	5,000
Printing / Postage / Supplies	119,300	44,450	106,170	37.3%	88.1%	95,500	46.5%	23,800
Other Services	437,050	103,167	48,023	23.6%	44.2%	425,500	24.2%	11,550
Purchased Services	1,161,159	758,922	866,526	65.4%	58.7%	1,120,809	67.7%	40,350
Instruction	1,419,500	1,200,458	1,253,149	84.6%	95.9%	1,419,500	84.6%	-
Board of Education	89,960,421	61,695,823	62,744,520	68.6%	69.8%	89,614,757	68.8%	345,664

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
March 2020

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY20	Budget	Mar YTD	FY19	Mar YTD	Mar YTD % Budget	FY19 YTD % Actual	Projected	Mar YTD	a to Budget
			Actual	Projected	FY19			FY20	% Fcst	
REVENUE										
41 Property Taxes	99,215,707	95,936,585	96,894,415	94,495,316	96.7%	97.5%	98,546,112	97.4%	(669,595)	
41 Property Taxes (Lien Sale)	-	-	-	-			-		-	
42 Licenses & Permits	1,791,424	1,116,336	1,961,408	1,518,339	62.3%	77.4%	1,769,835	63.1%	(21,589)	
43 Fines And Penalties	200,750	196,893	286,947	225,772	98.1%	78.7%	255,045	77.2%	54,295	
44 Revenue From Use Of Money	101,250	345,640	403,514	264,349	341.4%	65.5%	346,734	99.7%	245,484	
45 Fed/State Grants - Non MARB	53,151,809	29,655,818	53,241,754	30,090,188	55.8%	56.5%	53,202,502	55.7%	50,693	
46 Charges For Services	1,143,674	759,390	1,205,512	737,935	66.4%	61.2%	1,176,718	64.5%	33,044	
47 Other Revenues	1,791,804	1,152,187	2,118,500	1,522,168	64.3%	71.9%	1,752,729	65.7%	(39,075)	
48 Other Financing Sources	1,408,875	1,109,575	1,525,141	1,217,060	78.8%	79.8%	1,408,875	78.8%	-	
Total Operational Revenues	158,805,293	130,272,424	157,637,192	130,071,127	82.0%	82.5%	158,458,549	82.2%	(346,744)	
48 Bond Proceeds	-	-	-	-			-		-	
45 Fed/State Grants - MARB	4,115,542	-	4,000,000	250,000	0.0%	6.3%	4,115,542	0.0%	-	
Total Revenue	162,920,835	130,272,424	161,637,192	130,321,127	80.0%	80.6%	162,574,091	80.1%	(346,744)	
EXPENDITURES										
Central Government	2,819,471	1,791,624	2,564,316	1,828,925	63.5%	71.3%	2,771,576	64.6%	47,895	
Finance	2,743,295	1,904,661	2,697,794	1,992,709	69.4%	73.9%	2,772,170	68.7%	(28,875)	
Public Service	15,695,570	11,259,930	15,097,032	10,976,205	71.7%	72.7%	15,679,871	71.8%	15,699	
Public Works	10,565,156	7,337,213	10,073,486	6,862,017	69.4%	68.1%	10,582,326	69.3%	(17,170)	
Health & Human Services	1,943,995	1,326,366	1,935,228	1,411,111	68.2%	72.9%	1,856,968	71.4%	87,027	
City Insurance	800,977	660,945	906,371	767,495	82.5%	84.7%	800,977	82.5%	-	
Employee Benefits	16,979,061	11,883,544	15,238,746	12,844,730	70.0%	84.3%	16,815,727	70.7%	163,334	
Debt Service	18,873,827	17,825,347	18,926,611	18,192,157	94.4%	96.1%	18,873,827	94.4%	-	
Library / Other	1,463,179	1,287,291	1,588,179	1,309,679	88.0%	82.5%	1,463,179	88.0%	-	
Contingency Services	198,500	18,387	250,000	250,000	9.3%	100.0%	225,000	8.2%	(26,500)	
Other Contingency	877,383	280,499	209,393	134,132	32.0%	64.1%	860,551	32.6%	16,832	
Deficit Reduction	-	-	-	-			-		-	
Total City Departments	72,960,414	55,575,808	69,487,155	56,569,162	76.2%	81.4%	72,702,173	76.4%	258,241	
Board of Education	89,960,421	61,695,823	89,941,197	62,744,520	68.6%	69.8%	89,614,757	68.8%	345,664	
Total Expenditures	162,920,835	117,271,631	159,428,352	119,313,681	72.0%	74.8%	162,316,929	72.2%	603,906	
Surplus / (Deficit)	-	13,000,792	2,208,840	11,007,445			257,162		257,162	

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	11.399	97.67%	11.540	96.23%	11.256	96.53%	11.132	96.90%
Fed/State Grants - Non MARB	0.017	100.00%	0.141	100.00%	0.009	100.00%	-	
Other Revenues	0.339	89.67%	0.209	84.24%	0.149	65.51%	0.308	79.76%
	11.756	97.42%	11.890	96.03%	11.413	95.94%	11.441	96.35%

SEWER FUND : Cost Comparisons FY17-FY20

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.675	72.82%	1.605	73.47%	1.605	73.22%	1.729	72.72%
Capital Outlay	1.764	73.89%	1.865	77.15%	1.880	79.85%	1.959	69.50%
Electricity/Gas/Water	0.800	60.91%	0.881	65.60%	0.893	67.07%	0.620	54.09%
Debt Service	1.011	100.00%	0.815	100.00%	0.717	100.00%	0.659	100.00%
Contractual Services	0.938	79.81%	0.813	69.43%	0.445	51.02%	0.589	63.00%
Other Fixed Charges	0.562	65.39%	0.649	65.74%	0.581	54.40%	0.614	72.02%
Supplies & Materials	0.611	73.29%	0.754	80.76%	0.714	73.73%	0.703	64.82%
Health Ins. & Pension	0.096	75.02%	0.054	48.36%	0.125	60.62%	0.059	29.74%
Other/Contingency	0.476	87.35%	0.387	69.32%	0.629	88.14%	0.512	48.32%
Fuel	0.015	70.88%	0.012	68.00%	0.014	61.31%	0.016	65.66%
Telephone	0.008	67.80%	0.007	90.29%	0.001	61.90%	0.002	68.21%
	7.956	75.15%	7.842	74.35%	7.604	72.78%	7.461	66.87%

After 9 months Sewer Fund revenues are projected to be higher than budget due to a higher than expected Nitrogen Credit. Expenses are projected to be \$640k lower than budget resulting in a currently projected surplus for the year of \$798k.

**WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
March 2020**

	Mar YTD			Mar YTD		
	FY20 Budget	Actual	% Budget	FY19 Actual	Actual	% Actual
Regular Wages	1,918,711	1,271,114	66.2%	1,670,890	1,210,726	72.5%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	490,000	456,934	93.3%	519,734	393,446	75.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	-	-	0.0%	-	-	0.0%
Other Personnel Services	1,500	1,050	70.0%	1,200	750	62.5%
51 Personnel Services	2,410,211	1,729,098	71.7%	2,191,824	1,604,922	73.2%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	519,581	43.3%	1,190,316	787,251	66.1%
Equipment Repair and Maintenance	220,000	66,183	30.1%	121,668	40,920	33.6%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	27,513	34.4%	50,883	40,455	79.5%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	8,575	57.2%	14,533	7,555	52.0%
Water	190,000	79,038	41.6%	105,289	81,544	77.4%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	431,431	64.0%	630,386	301,108	47.8%
52 Contractual Services	2,434,166	1,187,487	48.8%	2,168,241	1,313,999	60.6%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,168,000	702,654	60.2%	968,559	714,111	73.7%
53 Supplies & Materials	1,168,000	702,654	60.2%	968,559	714,111	73.7%
Health & General Liability Insurance	200,000	59,477	29.7%	206,119	124,939	60.6%
FICA	175,374	121,377	69.2%	154,639	114,204	73.9%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	16,205	32.4%	23,738	22,017	92.8%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	658,876	658,875	100.0%	716,700	716,700	100.0%
Other Fixed Charges	665,318	476,791	71.7%	890,466	445,256	50.0%
54 Fixed Charges	1,749,568	1,332,725	76.2%	1,991,662	1,423,116	71.5%
Capital Outlay	2,857,987	1,958,533	68.5%	2,354,463	1,880,008	79.8%
55 Capital Outlay	2,857,987	1,958,533	68.5%	2,354,463	1,880,008	79.8%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,075,000	511,679	47.6%	713,814	629,173	88.1%
56 Other/Contingency	1,075,000	511,679	47.6%	713,814	629,173	88.1%
Fuel	25,000	16,415	65.7%	22,879	14,027	61.3%
57 Fuel	25,000	16,415	65.7%	22,879	14,027	61.3%
Telephone	12,000	1,506	12.6%	2,023	1,252	61.9%
58 Telephone	12,000	1,506	12.6%	2,023	1,252	61.9%
Gas Heat	66,000	21,214	32.1%	35,231	23,861	67.7%
59 Other Utilities	66,000	21,214	32.1%	35,231	23,861	67.7%
Deficit Reduction	-	-	0.0%	-	-	0.0%
69 Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	7,461,312	63.2%	10,448,695	7,604,469	72.8%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER

Summary of Revenues and Expenditures

March 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY20	Budget	Mar YTD Actual	FY19 Actual	Mar YTD FY19	Mar YTD % Budget	FY19 YTD % Actual	Projected FY20	Mar YTD % Fcst	^a to Budget
REVENUE										
45 Fed/State Grants - Non MARB	-	-	-	8,690	8,690		100.0%	-		-
46 Charges For Services	11,571,507	11,132,447	11,132,447	11,660,529	11,255,513	96.2%	96.5%	11,569,438	96.2%	(2,069)
47 Other Revenues	226,425	308,271	308,271	226,740	148,527	136.1%	65.5%	386,484	79.8%	160,059
Total Revenue	11,797,932	11,440,719	11,440,719	11,895,959	11,412,730	97.0%	95.9%	11,955,922	95.7%	157,990
EXPENDITURES										
Personnel Services	2,410,211	1,729,098	1,729,098	2,191,824	1,604,922	71.7%	73.2%	2,377,703	72.7%	32,508
Electricity/Gas/Water	1,456,000	619,834	619,834	1,330,837	892,656	42.6%	67.1%	1,146,000	54.1%	310,000
Other Contractual Services	1,044,166	588,868	588,868	872,635	445,204	56.4%	51.0%	934,759	63.0%	109,407
Supplies & Materials	1,168,000	702,654	702,654	968,559	714,111	60.2%	73.7%	1,083,953	64.8%	84,047
Health & General Liability Insurance	200,000	59,477	59,477	206,119	124,939	29.7%	60.6%	200,000	29.7%	-
Pension	-	-	-	-	-			-		-
Debt Service	658,876	658,875	658,875	716,700	716,700	100.0%	100.0%	658,875	100.0%	1
Other Fixed Charges	890,692	614,373	614,373	1,068,843	581,478	69.0%	54.4%	853,056	72.0%	37,636
Capital Outlay	2,857,987	1,958,533	1,958,533	2,354,463	1,880,008	68.5%	79.8%	2,817,987	69.5%	40,000
Other Contingency	1,075,000	511,679	511,679	713,814	629,173	47.6%	88.1%	1,058,879	48.3%	16,121
Fuel	25,000	16,415	16,415	22,879	14,027	65.7%	61.3%	25,000		
Telephone	12,000	1,506	1,506	2,023	1,252	12.6%	61.9%	2,208	68.2%	9,792
Deficit Reduction	-	-	-	-	-			-		-
Total Expenditures	11,797,932	7,461,312	7,461,312	10,448,695	7,604,469	63.2%	72.8%	11,158,420	66.9%	639,512
Surplus / (Deficit)	-	3,979,407	3,979,407	1,447,264	3,808,261		263.1%	797,501		

III) Allingtown Fire Department

AFD : Revenue Comparisons FY17-FY20

\$ Millions Revenue Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	5.146	98.06%	5.868	98.04%	6.858	96.79%	7.019	97.56%
Licenses & Permits	0.016	43.40%	0.010	4.88%	0.114	84.43%	0.090	94.79%
Revenue From Use Of Money	-		0.004	100.00%	0.000	100.00%	-	
Fed/State Grants - Non MARB	0.945	97.77%	0.441	100.00%	0.176	89.12%	0.220	100.00%
Charges For Services	0.002	15.02%	0.002	13.81%	0.009	70.73%	0.010	100.00%
Other Revenues	0.033	24.21%	0.127	87.44%	0.117	36.27%	0.041	26.96%
	6.142	95.96%	6.450	95.08%	7.274	93.82%	7.380	96.21%

AFD : Cost Comparisons FY17-FY20

\$ Millions Cost Category	Fiscal 2017		Fiscal 2018		Fiscal 2019		Fiscal 2020	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.995	77.26%	1.609	71.21%	1.474	73.69%	1.486	73.91%
Health Ins. & Pension	2.291	79.76%	2.250	72.53%	2.487	70.30%	2.760	68.47%
Telephone	0.162	58.95%	0.139	54.23%	0.140	53.99%	0.199	64.67%
Other Fixed Charges	0.085	56.70%	0.108	82.07%	0.135	84.97%	0.116	62.13%
Electricity/Gas/Water	0.107	94.00%	0.179	94.87%	0.185	94.82%	0.188	88.73%
Other/Contingency	0.097	89.23%	0.024	45.58%	0.045	73.93%	0.002	0.74%
Other Contractual Svcs	0.093	78.90%	0.082	79.97%	0.054	48.26%	0.099	67.04%
Capital Outlay	0.019	18.07%	0.010	10.94%	0.010	9.80%	0.011	10.92%
Supplies & Materials	0.035	85.07%	0.035	93.39%	0.021	62.20%	0.029	77.10%
Fuel	0.003	51.19%	0.005	27.44%	0.009	69.02%	0.005	27.88%
	4.887	76.72%	4.441	71.13%	4.559	70.48%	4.895	66.95%

After 9 months Allingtown tax revenues continue to report higher than prior years as a result of the increased (supplemental) Mill Rate put into place last year. Revenue projections for the year are \$209k above budget driven by an unbudgeted \$160k for Motor Vehicle Cap . Expenses are higher than prior year driven by timing around pension contributions and are projected to be slightly above budget. Overall, the Allingtown Fire Department is projected to end the year with a \$325k surplus.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
March 2020

	Mar YTD			Mar YTD		
	FY20 Budget	Actual	% Budget	FY19 Actual	Actual	% Actual
Regular Wages	1,683,170	1,165,777	69.3%	1,512,998	1,083,937	71.6%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	450,000	302,679	67.3%	444,590	347,488	78.2%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	4,000	17,604	440.1%	42,860	42,675	99.6%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,137,170	1,486,060	69.5%	2,000,447	1,474,100	73.7%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	10,205	18,674	183.0%	9,665	9,372	97.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	19,000	11,405	60.0%	16,035	10,931	68.2%
Equipment Repair and Maintenance	52,552	50,722	96.5%	34,925	25,925	74.2%
Financial Services	13,000	9,000	69.2%	27,200	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	25,000	5,297	21.2%	7,778	4,439	57.1%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Water	181,400	171,767	94.7%	167,171	166,550	99.6%
Uniforms	16,000	10,321	64.5%	8,919	7,729	86.7%
Other Contractual Services	23,169	5,474	23.6%	14,599	6,047	41.4%
52 Contractual Services	340,326	282,660	83.1%	286,293	230,992	80.7%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	4,000	1,568	39.2%	5,949	4,317	72.6%
Other Supplies & Materials	33,000	26,960	81.7%	26,904	17,059	63.4%
53 Supplies & Materials	37,000	28,528	77.1%	32,853	21,375	65.1%
Health & General Liability Insurance	1,780,273	1,069,298	60.1%	1,319,864	1,005,348	76.2%
FICA	65,000	42,731	65.7%	50,045	37,838	75.6%
Pension	2,251,000	1,690,958	75.1%	2,217,579	1,481,689	66.8%
Workers Compensation	150,000	73,319	48.9%	108,285	96,697	89.3%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	4,246,273	2,876,305	67.7%	3,695,774	2,621,572	70.9%
Capital Outlay	103,511	11,308	10.9%	97,179	9,743	10.0%
55 Capital Outlay	103,511	11,308	10.9%	97,179	9,743	10.0%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	207,000	1,896	0.9%	57,265	45,385	79.3%
56 Other/Contingency	207,000	1,896	0.9%	57,265	45,385	79.3%
Fuel	18,000	5,019	27.9%	12,744	8,796	69.0%
Telephone	307,239	198,676	64.7%	258,437	139,714	54.1%
Gas Heat	11,000	4,402	40.0%	11,100	7,155	64.5%
Deficit Reduction	25,000	-	0.0%	-	-	0.0%
Total City Departments	7,432,518	4,894,855	65.9%	6,452,093	4,558,832	70.7%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
March 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY20	Budget	Mar YTD Actual	FY19 Actual	Mar YTD FY19	Mar YTD % Budget	FY19 YTD % Actual	Projected FY20	Mar YTD % Fcst	^a to Budget
REVENUE										
41 Property Taxes	7,151,957		7,018,960	7,085,050	6,857,580	98.1%	96.8%	7,181,458	97.7%	29,501
42 Licenses & Permits	75,000		90,242	134,525	113,575	120.3%	84.4%	78,397	115.1%	3,397
44 Revenue From Use Of Money	7,210		-	356	356	0.0%	100.0%	7,210	0.0%	-
45 Fed/State Grants - Non MARB	56,000		219,999	197,809	176,295	392.9%	89.1%	219,999	100.0%	163,999
46 Charges For Services	6,000		10,355	12,195	8,625	172.6%	70.7%	10,355	100.0%	4,355
47 Other Revenues	131,600		40,558	322,977	117,156	30.8%	36.3%	139,310	29.1%	7,710
Total Revenue	7,427,767		7,380,114	7,752,913	7,273,588	99.4%	93.8%	7,636,729	96.6%	208,962
EXPENDITURES										
Personnel Services	2,137,170		1,486,060	2,000,447	1,474,100	69.5%	73.7%	2,010,718	73.9%	126,452
Electricity/Gas/Water	211,400		187,575	194,306	184,636	88.7%	95.0%	211,400	88.7%	-
Other Contractual Services	139,926		99,488	103,087	53,511	71.1%	51.9%	148,395	67.0%	(8,469)
Supplies & Materials	37,000		28,528	32,853	21,375	77.1%	65.1%	37,000	77.1%	-
Health & General Liability Insurance	1,780,273		1,069,298	1,319,864	1,005,348	60.1%	76.2%	1,780,273	60.1%	-
Pension	2,251,000		1,690,958	2,217,579	1,481,689	75.1%	66.8%	2,251,000	75.1%	-
Debt Service	-		-	-	-			-		-
Other Fixed Charges	215,000		116,050	158,331	134,534	54.0%	85.0%	186,778	62.1%	28,222
Capital Outlay	103,511		11,308	97,179	9,743	10.9%	10.0%	103,511	10.9%	-
Other Contingency	207,000		1,896	57,265	45,385	0.9%	79.3%	232,000	0.8%	(25,000)
Fuel	18,000		5,019	12,744	8,796	27.9%	69.0%	18,000		
Telephone	307,239		198,676	258,437	139,714	64.7%	54.1%	307,239	64.7%	-
Deficit Reduction	25,000		-	-	-	0.0%		25,000	0.0%	-
Total Expenditures	7,432,518		4,894,855	6,452,093	4,558,832	65.9%	70.7%	7,311,313	66.9%	121,205
Surplus / (Deficit)	(4,751)		2,485,259	1,300,820	2,714,756	-52310.9%	208.7%	325,416		

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: May 15, 2020

The Hartford Subcommittee last met on May 7, 2020.

Recommended FY 2021 Budget

The mayor and City staff presented the recommended FY 2021 budget. The subcommittee voted to recommend approval by the full MARB of the City's FY 2021 budget assumptions. This item is on the MARB May 21 agenda for action.

5-Year Plan

The City presented its updated 5-Year forecast for the period FY 2021-2025. The subcommittee recommended the City add a contingency plan to the 5-Year forecast to mitigate against the impacts of an economic downturn. This item is on the MARB May 21 agenda for review.

Revenue and Expenditure Initiatives

The City provided an update on the status of its Revenue and Expenditure Initiatives. Much of the discussion centered on the City's structural gap and the degree to which the City can close the gap on its own. The role of development, PILOT and treatment of currently tax exempt property were highlighted in the discussion

Corrective Action Plan

The City's Finance Director and the Board of Education CFO provided updates on the status of corrective actions take to remedy findings from the FY 2019 audit. Some additional detail, particularly regarding findings related to information technology, was requested in the next update on the corrective action plan.

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: April 30, 2020
Subject: City of Hartford FY 2021 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier III municipalities. Assumptions regarding state revenues, property tax revenues and mill rates require MARB approval prior to budget approval by the local legislative body. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. (Budget approval is required for municipalities receiving Municipal Restructuring Funds. However, neither the current year budget nor recommended FY 2021 budget for the City of Hartford include restructuring funds).

The Mayor's Recommended Budget for FY 2021 was released April 27. The following provides a preliminary review of budget components subject to MARB approval and overall analysis.

I. Budget Items Subject to MARB Approval

Mill Rate and Property Tax Revenues

Property Tax Collections in the Recommended FY 2021 budget total \$281,967,014. This is a decline of - \$1.6 million from the FY 2020 budget. With no recommended change to the current mill rate of 74.29 (Real Estate and Personal Property), modest grand list growth of about 0.7%, and a slight decline in the tax collection rate, the Current Levy is relatively flat. Decreases in other property taxes (Interest and Liens, prior year taxes) account for the overall decrease in Property Tax revenue in FY 2021.

A slight decrease in the assumed collection rate, from 96.05% to 95.96%, is the result of the City ordinance required formula for setting the collection rate. The formula is based on the average of the last three years collection rates as reported in Table 7 of the Statistical section of the City's FY 2019 CAFR:

- FY Ended 6/30/19: 96.05%
- FY Ended 6/30/18: 95.77%
- FY Ended 6/30/17: 96.07%

State Revenues

The major sources of State Aid in FY 2021 are roughly flat compared to FY 2020, consistent with the levels of funding for aid to municipalities in the budget submitted by the Governor. The budgeted

amount for Education Cost Sharing reflects only the base ECS amount and does not include the Alliance portion of the grant.

Source	City FY21 Recommended Budget	Governor's Recommended FY21
PILOT State Owned Property	10,162,953	10,162,953
PILOT Colleges & Hospitals	20,009,758	20,009,758
Municipal Revenue Sharing	12,422,113	12,422,113
Municipal Transition Grant	11,344,984	11,344,984
Municipal Stabilization Grant	3,370,519	3,370,519
Pequot & Mohegan Fund Grant	6,136,523	6,136,523
Town Aid Road	1,190,578	1,190,578
Grants Munic. Projects	1,419,161	1,419,161
ECS Base Entitlement	187,974,890	187,974,890
ECS Alliance *	-	21,129,887

* As noted in the Mayor’s recommended budget, Alliance school district funding is provided directly to the Board of Education.

II. Overall Budget Review

Revenues

Overall, General Fund revenues decrease by \$5.52 million, or -1%, in the Recommended FY 2021 budget. As noted above, projected Property Taxes account for about \$1.6 million of the year over year reduction in General Fund revenue. Interest Income declines by approximately \$1.5 million in FY 2021 compared to the current year budget as a result of a lower interest rate environment. Intergovernmental revenue declines by \$1 million, primarily as the result of scheduled completion of State reimbursements on certain school related bonds. Parking related income also decreases by about \$1.6 million, directly attributable to income lost as a result of the pandemic.

At \$567.76 million, budgeted revenues for FY 2021 are considerably less than the revenues projected for the same year in the previous update to the City’s 5-Year Plan. The variance with the previous forecasted revenues is driven in large part to lower than projected grand list growth, reduced expectations for interest and lien fees and prior year taxes, and the impact of the pandemic on parking related fees.

The table in the previous section illustrates that the State Aid is budgeted consistent with the proposed State budget. The Recovery Plan generally anticipated flat funding from the State, and therefore, the recommended budget is consistent with the Recovery Plan in this respect.

As is the case for the current budget year, the FY 2021 budget does not rely on Use of Fund Balance to balance the budget, consistent with the 5-Year Plan.

Expenditures

Overall, General Fund expenditures decrease by -\$5.52 million, or -1.0%, in the Recommended FY 2021 budget. The total for expenditures is considerably less than previously projected for FY 2021 in the previous update to the 5-year forecast. The total variance of -\$10.16 million (as compared to the prior forecast for FY 2021) is reflected primarily in the Benefits and Debt/Capital categories.

Payroll Expenses:

Payroll expenses increase by \$1.49 million, or 1.3%, in the Recommended FY 2021 budget compared to the current year. The increase is reflected in the Full Time salaries category, driven by contractual wage adjustments. The recommended budget funds 1,392 Full Time positions, slightly less than the 1,403 total positions budgeted in the current year.

Overall Payroll expense in the Recommended FY 2021 budget is roughly \$300,000, or two tenths of a percent, higher than projected in the Recovery Plan.

Employee Benefits:

Health Insurance – Health insurance is budgeted at \$34,601,019 in FY 2021, a decrease of \$594,156, or -1.7%. The budgeted amounts reportedly result from a continuation of favorable claims experience, which was also a favorable budget driver in FY 2020.

Pension – The City's General Fund budget for FY 2021 includes \$43.65 million in pension contributions, as calculated by the City's actuary firm, for the Police, Fire and Municipal pension funds. This represents an increase of \$2.787 million, or 6.8%, over the FY 2020 budgeted amount. The increase is in part attributable to a further adjustment in investment return assumption from 7.375% to 7.25%, consistent with the City's Recovery Plan. The General Fund pension contributions are broken down as follows:

- Police: \$17,409,000
- Fire: \$14,055,000
- Municipal: \$12,189,000

The recommended funding level for pension costs meets the condition for fully funding the City's ADEC as required in the Contract for Financial Assistance between the City, OPM and the State Treasurer. In addition to the contributions to the City's pension plans, a required contribution of \$2.04 million to the CT Municipal Employee Retirement System (CMERS) is also included in the budget.

An additional ADEC of \$6.237 million is required for BOE personnel and \$1.028 million for Hartford Public Library personnel.

Overall, benefits are approximately \$7.2 million lower in the Recommended FY 2021 budget than projected in the previous 5-year forecast, with the most significant variance in the area of health insurance benefits.

Debt Service and Capital:

Budgeted Debt Service reflect those debt service requirements that were not included as part of the Contract for Financial Assistance the City entered into with OPM and the Treasurer's Office. These payments that remain as part of the City budget include debt on revenue bonds related to the Hartford Stadium Authority, debt related to a CT Brownfields Development Authority project, and a Clean Water loan. The budget does not include, or forecast, any new debt as ongoing capital investment will be funded on a pay-as-you-go basis. These debt service requirements are relatively flat at \$4.857 million in FY 2021 when compared to FY 2020.

In addition, \$6.8 million is budgeted as the General Fund contribution (pay-as-you-go) to a Capital Improvement Plan totaling \$35 million in FY 2021. This reflects a decrease of \$5.65 million in the General Fund contribution to the CIP compared to the projected contribution for the current year.

Education:

The proposed FY 2021 budget continues the practice of level funding the General Fund contribution to Education at \$284 million. This is consistent with the approach outlined in the Recovery Plan which provides level funding from the General Fund for Education throughout the five-year period. As noted in the budget document (p. 31-1), Hartford Public Schools relies on additional funding from State, federal and other sources, which are included in a Special Funds Budget. The FY 2021 revenue from these sources is projected to decrease by 7.5% or -\$10.68 million. The recommended FY 2021 budget for Hartford Public Schools is expected to be released on May 5.

Other:

Other significant budget swings occur in non-departmental portions of the budget, including:

- A reduction of \$1.25 million Contingency funding from \$4.02 million to \$2.77 million.
- A reduction of \$861,000 in projected legal expenses and settlements.

Attachments:

- Recommended FY 2021 Budget Comparison with Prior Forecasts
- City of Hartford FY 2021 Recommended Budget
- FY 2021 Recommended Budget Report to the MARB

City of Hartford

FY2021 Recommended Budget Report to the Municipal Accountability Review Board



Meeting date: May 7, 2020

City of Hartford
FY2021 Recommended Budget Report
to the Municipal Accountability Review Board

FY2021 General Fund Summary	1
Revenue Summary - Major Category	2
Tax Collections- General Property Tax FY2020 projection	3
Tax Collections- General Property Tax Details	4
Municipal Aid	5
Expenditure Summary - Major Category	6
Expenditure Summary - Departments	7
Expenditure Summary - 822 Department	8

FY2021 Recommended Budget
City of Hartford - General Fund Revenue & Expenditure Summary

Revenue Category	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
41-TAXES	(284,111,323)	(277,053,297)	(283,570,266)	(283,570,266)	(269,785,618)	(281,670,266)	1,900,000	(281,967,014)
42-LICENSES AND PERMITS	(5,671,406)	(6,378,386)	(6,040,406)	(6,040,406)	(4,216,252)	(6,040,406)	-	(6,161,581)
43-FINES FORFEITS AND PENALTIES	(190,000)	(249,446)	(190,000)	(190,000)	(123,878)	(190,000)	-	(194,282)
44-INTEREST AND RENTAL INCOME	(1,313,149)	(4,274,741)	(4,003,465)	(4,003,465)	(2,480,543)	(4,003,465)	-	(2,478,879)
45-INTERGOVERNMENTAL	(258,950,890)	(307,019,577)	(259,580,413)	(259,580,413)	(155,182,318)	(258,872,355)	708,058	(258,570,285)
46-CHARGES FOR SERVICES	(2,929,483)	(4,167,429)	(2,967,964)	(2,967,964)	(2,631,094)	(2,967,964)	-	(3,087,015)
47-REIMBURSEMENTS	(152,840)	(122,833)	(135,440)	(135,440)	(60,817)	(135,440)	-	(121,624)
48-OTHER REVENUES	(238,650)	(451,813)	(238,650)	(238,650)	(204,833)	(238,650)	-	(236,134)
53-OTHER FINANCING SOURCES	(16,483,365)	(10,089,325)	(16,554,137)	(16,554,137)	(3,687,799)	(9,086,471)	7,467,666	(14,941,496)
Grand Total	(570,041,106)	(609,806,845)	(573,280,741)	(573,280,741)	(438,373,152)	(563,205,017)	10,075,724	(567,758,310)

Expenditure Category	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
PAYROLL	108,197,525	97,702,910	110,295,287	110,532,661	65,222,901	105,188,537	5,344,124	111,782,390
BENEFITS	93,793,869	84,071,987	94,148,565	94,148,565	55,337,329	92,653,024	1,495,541	93,770,946
DEBT	17,423,430	77,971,699	16,310,036	16,310,036	4,815,507	17,304,036	(994,000)	11,657,446
LIBRARY	8,150,000	1,483,334	8,201,317	8,201,317	1,023,100	1,534,651	6,666,666	8,325,687
MHIS	3,174,113	3,188,510	3,193,214	3,193,214	2,128,809	3,193,214	-	3,167,436
UTILITY	23,964,607	23,415,165	25,865,608	25,865,608	16,262,494	25,496,808	368,800	26,291,225
OTHER	31,329,374	33,030,630	31,253,440	31,016,066	12,850,074	30,957,196	58,870	28,749,906
EDUC	284,008,188	281,242,396	284,013,274	284,013,274	158,013,035	284,013,274	-	284,013,274
Grand Total	570,041,106	602,106,630	573,280,741	573,280,741	315,653,249	560,340,740	12,940,001	567,758,310

Committed Fund Balance for Board of Education		2,834,533						
Total Expenditures incl. Committed Fund Balance		604,941,163						
Revenues and Expenditures incl. Committed for BOE, Net		(4,865,682)	-	-	(122,719,903)	(2,864,277)	(2,864,277)	-
Council Approved Use of Fund Balance								
Net Surplus/(Deficit)		4,865,682	-	-	122,719,903	2,864,277	2,864,277	-

Revenue Summary - Major Category

	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
41-TAXES	(284,111,323)	(277,053,297)	(283,570,266)	(283,570,266)	(269,785,618)	(281,670,266)	1,900,000	(281,967,014)
CURRENT YEAR TAX LEVY	(273,861,323)	(268,172,511)	(272,220,266)	(272,220,266)	(261,224,996)	(270,270,266)	1,950,000	(272,347,014)
INTEREST AND LIENS	(3,900,000)	(4,998,639)	(4,500,000)	(4,500,000)	(3,495,914)	(4,500,000)	-	(3,800,000)
PRIOR YEAR LEVIES	(5,500,000)	(3,057,342)	(6,250,000)	(6,250,000)	(4,921,480)	(6,250,000)	-	(5,270,000)
TAX LIEN SALES	(750,000)	(740,692)	(500,000)	(500,000)	-	(500,000)	-	(480,000)
OTHER	(100,000)	(84,112)	(100,000)	(100,000)	(143,228)	(150,000)	(50,000)	(70,000)
42-LICENSES AND PERMITS	(5,671,406)	(6,378,386)	(6,040,406)	(6,040,406)	(4,216,252)	(6,040,406)	-	(6,161,581)
BUILDING PERMITS	(3,442,000)	(3,248,523)	(3,442,000)	(3,442,000)	(2,302,374)	(3,442,000)	-	(3,442,000)
ELECTRICAL PERMITS	(627,000)	(972,254)	(775,000)	(775,000)	(631,663)	(775,000)	-	(797,665)
FOOD & MLK DEALER LICENSES	(312,000)	(289,194)	(312,000)	(312,000)	(115,650)	(312,000)	-	(299,727)
MECHANICAL PERMITS	(639,000)	(830,946)	(800,000)	(800,000)	(442,728)	(686,406)	113,594	(800,000)
PLUMBING PERMITS	(265,000)	(399,136)	(325,000)	(325,000)	(268,829)	(325,000)	-	(337,846)
OTHER	(386,406)	(638,333)	(386,406)	(386,406)	(455,008)	(500,000)	(113,594)	(484,343)
43-FINES FORFEITS AND PENALTIES	(190,000)	(249,446)	(190,000)	(190,000)	(123,878)	(190,000)	-	(194,282)
FALSE ALARM CITATIONS-POL&FIRE	(185,000)	(239,289)	(185,000)	(185,000)	(105,838)	(171,000)	14,000	(185,000)
LAPSED LICENSE/LATE FEE	(5,000)	(4,700)	(5,000)	(5,000)	(13,900)	(14,000)	(9,000)	(7,100)
OTHER	-	(5,458)	-	-	(4,141)	(5,000)	(5,000)	(2,182)
44-INTEREST AND RENTAL INCOME	(1,313,149)	(4,274,741)	(4,003,465)	(4,003,465)	(2,480,543)	(4,003,465)	-	(2,478,879)
BILLINGS FORGE	(20,000)	(20,308)	(20,428)	(20,428)	(15,440)	(20,428)	-	(20,428)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(50,000)	(25,000)	(50,000)	-	(50,000)
DELTAPRO - LANDFILL GAS	(90,294)	(10,202)	(90,294)	(90,294)	-	-	90,294	-
INTEREST	(252,000)	(3,121,304)	(2,905,249)	(2,905,249)	(2,015,279)	(2,905,249)	-	(1,402,256)
MIRA SOLAR REVENUE	(50,000)	-	(50,000)	(50,000)	-	-	50,000	-
RENT OF PROP-ALL OTHER	(79,600)	(109,809)	(112,839)	(112,839)	(63,892)	(112,839)	-	(114,780)
RENTAL OF PARK PROPERTY	(54,000)	(60,021)	(54,000)	(54,000)	(15,338)	(54,000)	-	(72,565)
RENTAL OF PARKING LOTS	(600)	(300)	(600)	(600)	-	(600)	-	(600)
RENTAL OF PROP-FLOOD COMM	(148,560)	(107,880)	(148,560)	(148,560)	(58,800)	(148,560)	-	(148,560)
RENTAL-525 MAIN STREET	(17,694)	(22,456)	(21,094)	(21,094)	(12,778)	(21,094)	-	(21,094)
RENTS FROM TENANTS	(161,257)	(180,426)	(161,257)	(161,257)	(95,834)	(161,257)	-	(180,500)
SHEPHERD PARK	(118,000)	(241,289)	(118,000)	(118,000)	(234,392)	(118,000)	(116,392)	(118,000)
THE RICHARDSON BUILDING	(235,000)	(313,952)	(235,000)	(235,000)	(141,113)	(257,977)	(22,977)	(313,952)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)	-	(36,144)
OTHER	-	(650)	-	-	(925)	(925)	(925)	-
45-INTERGOVERNMENTAL	(258,950,890)	(307,019,577)	(259,580,413)	(259,580,413)	(155,182,318)	(258,872,325)	708,058	(258,570,285)
MUNICIPAL AID	(253,763,984)	(253,863,415)	(254,285,642)	(254,285,642)	(153,595,417)	(254,285,642)	-	(254,031,479)
CAR TAX SUPPL MRSF REV SHARING	(11,078,328)	(11,078,328)	(11,597,120)	(11,597,120)	(11,597,120)	(11,597,120)	-	(11,344,984)
EDUCATION COST SHARING	(187,969,804)	(188,043,631)	(187,974,890)	(187,974,890)	(93,987,446)	(187,974,890)	-	(187,974,890)
HIGHWAY GRANT	(1,194,825)	(1,192,605)	(1,192,605)	(1,192,605)	-	(1,192,605)	-	(1,190,578)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	-	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,446,985)	(1,419,161)	(1,419,161)	-	(1,419,161)	-	(1,419,161)
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	-	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	-	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	-	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	-	(10,162,953)
OTHER MUNICIPAL AID	-	(48,566,231)	-	-	-	-	-	-
STATE CONTRACT ASSISTANCE	-	(48,566,231)	-	-	-	-	-	-
OTHER STATE REVENUES	(879,617)	(111,786)	(830,774)	(830,774)	(107,353)	(134,614)	696,160	(103,029)
BOND INT SUB ON SCH PROJ	(46,613)	-	(46,613)	(46,613)	-	-	46,613	-
JUDICIAL BRANCH REV DISTRIB.	(76,000)	(89,972)	(76,000)	(76,000)	(87,898)	(87,898)	(11,898)	(66,947)
MANUFACTURERS' FACILITIES	(48,843)	-	-	-	-	-	-	-
SCH BULD GRT-SERIAL	(661,445)	-	(661,445)	(661,445)	-	-	661,445	-
VETERANS EXEMPTIONS	(46,716)	(21,814)	(46,716)	(46,716)	(19,456)	(46,716)	-	(36,082)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,302,289)	(4,473,045)	(4,458,997)	(4,458,997)	(1,459,399)	(4,430,350)	28,647	(4,432,477)
DISABIL EXEMPT-SOC SEC	(7,755)	(6,223)	(7,755)	(7,755)	(6,559)	(7,755)	-	(6,569)
GR REC TAX-PARI MUTUEL	(250,000)	(206,810)	(250,000)	(250,000)	(127,578)	(221,353)	28,647	(227,868)
HEALTH&WELFARE-PRIV SCH	(61,366)	(54,629)	(61,366)	(61,366)	(50,793)	(61,366)	-	(61,366)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	-	(1,500,000)	-	(1,500,000)
PHONE ACCESS LN TAX SH	(550,000)	(447,838)	(550,000)	(550,000)	-	(550,000)	-	(481,772)
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(125,390)	(131,112)	-	(131,112)
PILOT FOR CT CTR FOR PERF	(357,056)	(513,422)	(361,000)	(361,000)	-	(361,000)	-	(410,779)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(250,000)	(500,000)	-	(500,000)
PILOT HARTFORD HILTON	(525,000)	(540,247)	(525,000)	(525,000)	(270,124)	(525,000)	-	(540,247)
PILOT HARTFORD MARRIOTT	(400,000)	(552,763)	(552,764)	(552,764)	(603,956)	(552,764)	-	(552,764)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(25,000)	(20,000)	-	(20,000)
OTHER	(5,000)	(5,100)	(5,000)	(5,000)	(20,149)	(21,749)	(16,749)	(3,300)
CONS NETWORK TRANSP	-	-	-	-	(16,749)	(16,749)	-	-
STATE REIMBURSEMENTS	(5,000)	(5,100)	(5,000)	(5,000)	(3,400)	(5,000)	-	(3,300)
46-CHARGES FOR SERVICES	(2,929,483)	(4,167,429)	(2,967,964)	(2,967,964)	(2,631,094)	(2,967,964)	-	(3,087,015)
CONVEYANCE TAX	(1,155,519)	(1,913,349)	(1,200,000)	(1,200,000)	(1,006,126)	(1,200,000)	-	(1,240,916)
FILING RECORD-CERTIF FEES	(300,000)	(280,062)	(300,000)	(300,000)	(203,456)	(300,000)	-	(300,000)
TRANSCRIPT OF RECORDS	(839,250)	(829,705)	(839,250)	(839,250)	(532,437)	(567,964)	271,286	(821,151)
OTHER	(634,714)	(1,144,312)	(628,714)	(628,714)	(889,075)	(900,000)	(271,286)	(724,948)
47-REIMBURSEMENTS	(152,840)	(122,833)	(135,440)	(135,440)	(60,817)	(135,440)	-	(121,624)
ADVERTISING LOST DOGS	(220)	(980)	(220)	(220)	(283)	(300)	(80)	(453)
ATM REIMBURSEMENT	(1,475)	(399)	(1,475)	(1,475)	(280)	(1,475)	-	(721)
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,291)	(2,600)	(2,600)	-	-	2,600	(2,600)
OTHER REIMBURSEMENTS	(17,900)	(4,438)	(20,500)	(20,500)	(1,327)	(9,120)	11,380	(3,000)
PRIOR YEAR EXPEND REFUNDS	(17,000)	-	(17,000)	(17,000)	-	(17,000)	-	-
REIMB FOR MEDICAID SERVICES	(22,000)	(9,945)	(22,000)	(22,000)	-	(22,000)	-	(16,056)
SECTION 8 MONITORING	(85,545)	(87,497)	(65,545)	(65,545)	(41,972)	(65,545)	-	(83,890)
OTHER	(6,100)	(17,284)	(6,100)	(6,100)	(16,955)	(20,000)	(13,900)	(14,904)
48-OTHER REVENUES	(238,650)	(451,813)	(238,650)	(238,650)	(204,833)	(238,650)	-	(236,134)
MISCELLANEOUS REVENUE	(169,150)	(155,122)	(169,150)	(169,150)	(160,161)	(169,150)	-	(189,124)
OVER & SHORT ACCOUNT	(1,500)	(1,007)	(1,500)	(1,500)	9	(1,500)	-	(737)
SALE CITY SURPLUS EQUIP	(60,000)	(783)	(60,000)	(60,000)	(963)	(20,000)	40,000	(26,150)
SALE OF DOGS	(5,000)	(6,126)	(5,000)	(5,000)	(4,917)	(5,000)	-	(5,993)
SETTLEMENTS - OTHER	(3,000)	(215,998)	(3,000)	(3,000)	(75)	(3,000)	-	(3,000)
OTHER	-	(72,777)	-	-	(38,726)	(40,000)	(40,000)	(11,130)
53-OTHER FINANCING SOURCES	(16,483,365)	(10,089,325)	(16,554,137)	(16,554,137)	(3,687,799)	(9,086,471)	7,467,666	(14,941,496)
CORPORATE CONTRIBUTION	(10,000,000)	(3,141,333)	(10,000,000)	(10,000,000)	-	(3,333,334)	6,666,666	(10,000,000)
DOWNTOWN NORTH (DONO)	(1,193,500)	(1,122,590)	(993,500)	(993,500)	(541,230)	(866,500)	127,000	-
REVENUE FROM HTFD PKG AUTHY	(2,424,865)	(2,630,675)	(2,695,637)	(2,695,637)	(1,177,315)	(2,021,637)	674,000	(2,076,496)
SPECIAL POLICE SERVICES	(2,750,000)	(2,955,127)	(2,750,000)	(2,750,000)	(1,914,742)	(2,750,000)	-	(2,750,000)
OTHER	(115,000)	(239,599)	(115,000)	(115,000)	(54,512)	(115,000)	-	(115,000)
Grand Total	(570,041,106)	(609,806,845)	(573,280,741)	(573,280,741)	(438,373,152)	(563,205,017)	10,075,724	(567,758,310)

General Property Taxes- FY2020 Projection

Tax Revenue Description	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUALS	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	% CHG REV	FY2021 RECOMMENDED BUDGET	% CHG PROJ VS REC
CURRENT YEAR TAX LEVY ⁽¹⁾	(273,861,323)	(268,172,511)	(272,220,266)	(272,220,266)	(261,224,996)	(270,270,266)	1,950,000	-0.72%	(272,347,014)	0.77%
INTEREST AND LIENS ⁽²⁾	(3,900,000)	(4,998,639)	(4,500,000)	(4,500,000)	(3,495,914)	(4,500,000)	-	0.00%	(3,800,000)	-15.56%
PRIOR YEAR LEVIES ⁽³⁾	(5,500,000)	(3,057,342)	(6,250,000)	(6,250,000)	(4,921,480)	(6,250,000)	-	0.00%	(5,270,000)	-15.68%
TAX LIEN SALES	(750,000)	(740,692)	(500,000)	(500,000)	-	(500,000)	-	0.00%	(480,000)	-4.00%
OTHER	(100,000)	(84,112)	(100,000)	(100,000)	(143,228)	(150,000)	(50,000)	50.00%	(70,000)	-53.33%
TOTAL GENERAL PROPERTY TAXES	(284,111,323)	(277,053,297)	(283,570,266)	(283,570,266)	(269,785,618)	(281,670,266)	1,900,000	-0.67%	(281,967,014)	0.11%

FOOTNOTES

¹ Cumulative through February current year tax levy revenues are in line with FY2019 Period 8 (February.) In April, the GL2018 were reduced in net assessment value by \$22M, for appeals settled through the Board of Assessment and court process late in March, that resulted an adjustment of \$1.9M in General Property Tax revenue.

² Interest and liens collections through February are tracking favorable by 23.33% comparing to FY2019 Period 8 (February.)

³ Prior Year Levy collections are tracking favorable compared to FY2019 cumulative through February.

GENERAL PROPERTY TAX										
	ADOPTED	ACTUALS	VAR		ADOPTED	ACTUALS	PROJ	VAR		RECOMMENDED
	FY2019	FY2019	(ACT vs ADP)		FY2020	FY2020 P8	FY2020 P8	(ADP vs PROJ)		FY2021
Gross Tax Levy	302,969,849	300,310,645	(2,659,204)		299,410,906	297,747,995	297,747,995	1,662,911		301,464,905
<i>Adj of Motor Vehicle (Mill Rate 45 calc 74.29)</i>	<i>(9,686,456)</i>	<i>(10,319,380)</i>	<i>(632,924)</i>		<i>(10,149,551)</i>	<i>(10,783,029)</i>	<i>(10,783,029)</i>	<i>633,478</i>		<i>(10,524,115)</i>
Deletions										
Adjustments										
Tax Abatements	3,310,547	5,173,580	1,863,033		4,839,311	5,284,725	5,284,725	(445,414)		5,182,493
Deletions - Assessor's Grand List Appeals (BAA)	500,000	1,095,418	595,418		400,000	479,362	600,000	(200,000)		400,000
Assessment Court Appeals	4,750,000	6,337,066	1,587,066		3,000,000	910,497	2,400,000	600,000		3,000,000
Elderly Tax Adjustments	400,000	361,776	(38,224)		400,000	127,550	400,000	-		400,000
Lien Sale	-	-	-		-	-	-	-		400,000
Total Adjustments	8,960,547	12,967,840	4,007,293		8,639,311	6,802,134	8,684,725	(45,414)		9,382,493
Total Deletions	8,960,547	12,967,840	4,007,293		8,639,311	6,802,134	8,684,725	(45,414)		9,382,493
Additions										
Pro Rated Additions	150,000	-	(150,000)		150,000	498,013	498,013	(348,013)		150,000
Supplemental Motor Vehicle	2,292,937	3,275,138	982,201		2,643,121	-	2,643,121	-		2,104,764
Total Additions	2,442,937	3,275,138	832,201		2,793,121	498,013	3,141,134	(348,013)		2,254,764
<i>Net Tax Adjustment</i>	<i>(6,517,610)</i>	<i>(9,692,702)</i>	<i>(3,175,092)</i>		<i>(5,846,190)</i>	<i>(6,304,121)</i>	<i>(5,543,591)</i>	<i>(302,599)</i>		<i>(7,127,729)</i>
Adjusted Tax Levy	286,765,783	280,298,563	(6,467,220)		283,415,165	280,660,845	281,421,375	1,993,790		283,813,061
Tax Collection Rate	95.50%	96.16%	0.66%		96.05%	93.07%	96.04%			95.96%
Current Year Taxes	273,861,323	269,538,729	(4,322,594)		272,220,266	261,224,996	270,270,266	1,950,000		272,347,013
<i>60-days collect</i>	<i>-</i>	<i>(1,366,218)</i>	<i>(1,366,218)</i>		<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>-</i>
Prior Year Levies	5,500,000	3,057,342	(2,442,658)		6,250,000	4,921,480	6,250,000	-		5,270,000
Tax Lien Sales	750,000	740,692	(9,308)		500,000	-	500,000	-		480,000
Tax Deed Sales										
Interest	3,900,000	4,998,639	1,098,639		4,500,000	3,495,914	4,500,000	-		3,800,000
Other Taxes	100,000	84,112	(15,888)		100,000	143,228	150,000	(50,000)		70,000
Total Tax Revenue	284,111,323	277,053,296	(7,058,027)		283,570,266	269,785,618	281,670,266	1,900,000		281,967,013
Net Grand List	4,078,204,992	4,042,410,087	(35,794,905)		4,030,298,908					4,057,947,303
Mill Rate	74.29	74.29			74.29					74.29
Value of 1 Mill (including collection rate %)	3,894,686	3,887,234			3,871,102					3,894,006
										Gross tax levy * Tax collection rate / Mill Rate

Municipal Aid

State Account Description	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUALS	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
PILOT: STATE-OWNED REAL PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	-	(10,162,953)
PILOT: COLLEGES & HOSPITALS	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	-	(20,009,758)
MASHANTUCKET PEQUOT AND MOHEGAN FUND GRANT	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(6,136,523)	-	(6,136,523)
TOWN AID ROAD GRANT	(1,194,825)	(1,192,605)	(1,192,605)	(1,192,605)	-	(1,192,605)	-	(1,190,578)
GRANTS FOR MUNICIPAL PROJECTS	(1,419,161)	(1,446,985)	(1,419,161)	(1,419,161)	-	(1,419,161)	-	(1,419,161)
MUNICIPAL REVENUE SHARING	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	-	(12,422,113)
MUNICIPAL TRANSITION GRANT	(11,078,328)	(11,078,328)	(11,597,120)	(11,597,120)	(11,597,120)	(11,597,120)	-	(11,344,984)
EDUCATION COST SHARING	(187,969,804)	(188,043,631)	(187,974,890)	(187,974,890)	(93,987,446)	(187,974,890)	-	(187,974,890)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	-	(3,370,519)
TOTAL MUNICIPAL AID	(253,763,984)	(253,863,415)	(254,285,642)	(254,285,642)	(153,595,417)	(254,285,642)	-	(254,031,479)

FY2021 Recommended Budget Amounts by Major Category

	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
PAYROLL	108,197,525	97,702,910	110,295,287	110,532,661	65,222,901	105,188,537	5,106,750	111,782,390
FT	92,203,755	80,500,637	94,243,829	94,294,598	53,226,421	87,448,181	6,795,648	95,765,442
HOL	2,445,733	2,144,726	2,480,489	2,480,489	1,658,232	2,511,275	(30,786)	2,404,357
OT	12,132,529	13,204,845	12,066,029	12,066,029	8,601,128	13,060,484	(994,455)	12,088,532
PT	1,415,508	1,852,702	1,504,940	1,691,545	1,737,120	2,168,598	(663,658)	1,524,059
BENEFITS	93,793,869	84,071,987	94,148,565	94,148,565	55,337,329	92,653,024	1,495,541	93,770,946
1HEALTH	35,882,979	31,260,540	35,195,175	35,195,175	18,869,375	35,195,175	0	34,601,019
2MITIG	(500,000)	0	(500,000)	(500,000)	0	0	(500,000)	(1,000,000)
3PEN	45,755,045	43,406,819	48,109,987	48,109,987	28,140,281	46,877,212	1,232,775	49,316,611
3PEN	20,000	37,400	20,000	20,000	19,750	20,000	0	20,000
3PEN-CMERS	1,694,110	1,567,559	1,766,560	1,766,560	963,475	1,764,220	2,340	2,035,993
3PEN-MERF	38,509,508	38,509,508	40,866,000	40,866,000	25,934,989	39,732,476	1,133,524	43,653,000
3PEN-OTHER	556,427	388,300	482,427	482,427	314,344	385,516	96,911	357,618
3PEN-PAYOUT	4,975,000	2,904,053	4,975,000	4,975,000	907,723	4,975,000	0	3,250,000
4INSUR	4,890,000	4,839,402	4,890,000	4,890,000	3,818,372	4,530,000	360,000	4,557,677
CONCESSIONS	(1,000,000)	0	0	0	0	0	0	0
FRINGE REIMBURSEMENTS	(2,750,000)	(5,332,983)	(3,800,000)	(3,800,000)	(2,026,262)	(4,100,000)	300,000	(3,800,000)
LIFE INSURANCE	315,652	262,106	315,652	315,652	155,072	265,652	50,000	315,652
OTHER BENEFITS	4,900,193	4,236,104	4,698,957	4,698,957	2,788,823	4,534,985	163,972	4,414,719
SOC SEC	4,430,193	4,007,527	4,328,957	4,328,957	2,666,880	4,189,985	138,972	4,144,719
TUITION REIMBURSEMENT	20,000	6,300	20,000	20,000	16,395	20,000	0	20,000
UNEMPLOY COMP	450,000	222,277	350,000	350,000	105,549	325,000	25,000	250,000
WAGE	900,000	0	(111,206)	(111,206)	0	0	(111,206)	(88,482)
WORKERS COMP	5,400,000	5,400,000	5,350,000	5,350,000	3,591,667	5,350,000	0	5,453,750
DEBT	17,423,430	77,971,699	16,310,036	16,310,036	4,815,507	17,304,036	(994,000)	11,657,446
DEBT	17,423,430	77,971,699	16,310,036	16,310,036	4,815,507	17,304,036	(994,000)	11,657,446
CLEAN WATER	0	115,583	115,584	115,584	77,056	115,584	0	115,584
DONO	4,642,994	4,631,032	4,649,344	4,649,344	4,643,344	4,643,344	6,000	4,644,950
GILOT	180,436	102,552	95,108	95,108	95,107	95,108	0	96,912
GO BONDS - CURRENT	0	48,566,231	0	0	33,607,909	0	0	0
PAY GO CAPEX	12,600,000	24,556,301	11,450,000	11,450,000	0	12,450,000	(1,000,000)	6,800,000
LIBRARY	8,150,000	1,483,334	8,201,317	8,201,317	1,023,100	1,534,651	6,666,666	8,325,687
MHIS	3,174,113	3,188,510	3,193,214	3,193,214	2,128,809	3,193,214	0	3,167,436
UTILITY	23,964,607	23,415,165	25,865,608	25,865,608	16,262,494	25,496,808	368,800	26,291,225
OTHER	31,329,374	33,030,630	31,253,440	31,016,066	12,850,074	30,957,196	296,244	28,749,906
EDUC	284,008,188	281,242,396	284,013,274	284,013,274	158,013,035	284,013,274	0	284,013,274
Grand Total	570,041,106	602,106,630	573,280,741	573,280,741	315,653,249	560,340,740	12,940,001	567,758,310

FY2021 Recommended Budget Amounts by Department

	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
00111 MAYOR'S OFFICE	797,134	700,632	802,661	802,661	535,501	735,767	66,894	603,584
00112 COURT OF COMMON COUNCIL	506,800	503,577	510,147	560,916	298,557	520,830	(10,683)	509,815
00113 TREASURER	558,509	454,715	470,860	470,860	271,164	445,760	25,100	487,540
00114 REGISTRARS OF VOTERS	377,365	581,934	470,367	765,702	426,217	750,178	(279,811)	472,452
00116 CORPORATION COUNSEL	1,544,801	1,335,850	1,551,808	1,551,808	810,724	1,370,354	181,454	1,554,808
00117 TOWN & CITY CLERK	794,739	696,637	800,095	800,095	441,487	732,593	67,502	793,100
00118 INTERNAL AUDIT	507,132	501,016	513,779	513,779	323,067	512,949	830	510,567
00119 CHIEF OPERATING OFFICER	811,006	613,541	818,222	818,222	401,162	815,538	2,684	1,366,789
00122 METRO HARTFORD INNOVATION SERV	3,174,113	3,188,510	3,193,214	3,193,214	2,128,809	3,193,214	0	3,167,436
00123 FINANCE	3,866,529	3,301,651	3,803,175	3,803,175	2,086,471	3,517,827	285,348	3,609,199
00125 HUMAN RESOURCES	1,246,526	1,231,425	1,257,176	1,257,176	735,376	1,250,501	6,675	1,459,364
00128 OFFICE OF MANAGEMENT & BUDGET	1,013,945	856,745	1,187,960	1,187,960	540,246	1,019,308	168,652	1,199,258
00132 CHILDREN FAMILY RECREATION	3,392,778	3,343,256	3,407,296	3,407,296	2,332,318	3,574,537	(167,241)	3,421,785
00211 FIRE	33,267,580	32,107,353	34,285,229	34,285,229	20,843,149	33,421,513	863,716	35,345,057
00212 POLICE	46,473,493	40,011,308	46,627,694	46,627,694	26,456,179	44,118,096	2,509,598	45,948,288
00213 EMERGENCY SERVICES & TELECOMMU	3,824,904	3,657,064	3,799,883	3,799,883	2,376,361	3,982,002	(182,119)	3,904,021
00311 PUBLIC WORKS	13,922,330	13,176,086	15,595,312	15,595,312	9,086,639	14,852,072	743,240	16,032,382
00420 DEVELOPMENT SERVICES	4,157,700	3,290,211	4,020,079	4,020,079	2,321,628	3,878,018	142,061	4,223,699
00520 HEALTH AND HUMAN SERVICES	5,028,529	3,325,808	5,063,719	5,063,719	2,482,191	4,489,599	574,120	5,017,218
00711 EDUCATION	284,008,188	281,242,396	284,013,274	284,013,274	158,013,035	284,013,274	0	284,013,274
00721 HARTFORD PUBLIC LIBRARY	8,150,000	1,483,334	8,201,317	8,201,317	1,023,100	1,534,651	6,666,666	8,325,687
00820 BENEFITS & INSURANCES	93,793,869	84,071,987	94,148,565	94,148,565	55,337,329	92,653,024	1,495,541	93,770,946
00821 DEBT SERVICE	17,423,430	77,971,699	16,310,036	16,310,036	38,423,415	17,304,036	(994,000)	11,657,446
00822 NON OP DEPT EXPENDITURES	41,399,706	44,459,898	42,428,873	42,082,769	21,567,032	41,655,099	773,774	40,364,595
Grand Total	570,041,106	602,106,630	573,280,741	573,280,741	349,261,157	560,340,740	12,940,001	567,758,310

FY2021 Recommended Budget Amounts by Non-Operating

	FY2019 ADOPTED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2020 ACTUAL (FEBRUARY)	FY2020 PROJECTION (FEBRUARY)	VARIANCE	FY2021 RECOMMENDED BUDGET
00822 NON OP DEPT EXPENDITURES	41,399,706	44,459,898	42,428,873	42,082,769	21,567,032	41,655,099	773,774	40,364,595
822002 PAYMENT FOR COMMUNITY IMPACT	59,371	34,371	79,371	79,371	40,778	79,371	0	79,371
589232 PUBLIC TV AND MEDIA	34,371	34,371	54,371	54,371	40,778	54,371	0	54,371
589271 CIVIC ENGAGEMENT	25,000	0	25,000	25,000	0	25,000	0	25,000
822003 VEHICLES AND EQUIPMENT & TECH	4,974,458	10,084,948	3,786,924	3,786,924	1,670,924	3,786,924	0	3,462,974
573038 BODY CAMERAS - CEW'S	0	0	0	0	0	0	0	231,790
573040 IN-CAR CAMERAS	0	0	0	0	0	0	0	39,900
573044 CAMERA MAINTENANCE	0	65,885	95,000	95,000	48,761	95,000	0	95,000
577320 EXISTING LEASES	3,014,458	1,776,445	1,613,705	1,613,705	1,613,705	1,613,705	0	1,358,994
577321 NEW LEASES AND PURCHASES	1,960,000	180,361	2,078,219	1,435,834	0	2,078,219	0	1,737,290
599300 OPERATING TRANSFER OUT	0	8,062,257	0	642,385	8,459	0	0	0
822004 PAYMENT TO GOVT AGENCY	58,000	57,653	58,000	77,964	51,305	77,964	(19,964)	77,964
589228 GRT HTFD TRANSIT DISTRICT	0	0	0	19,964	19,964	19,964	(19,964)	19,964
589229 PROBATE COURT	58,000	57,653	58,000	58,000	31,341	58,000	0	58,000
822005 LEASE PAYMENTS	1,906,284	1,532,490	1,996,936	1,996,936	1,046,992	1,938,066	58,870	2,041,103
544003 RENTAL 250 & 260 CONSTITUTION	1,416,284	1,133,996	1,472,936	1,472,936	826,062	1,472,936	0	1,531,853
544004 RENTAL OF OFFICES	250,000	166,860	255,000	255,000	108,630	196,130	58,870	235,000
544024 COPIER MACHINE	186,000	177,634	215,000	215,000	71,800	215,000	0	215,000
590054 PARKING GARAGE EXPENSES	54,000	54,000	54,000	54,000	40,500	54,000	0	59,250
822006 PAY OUTSIDE AGENCIES & OTHERS	6,198,563	2,146,815	5,933,798	5,259,010	919,706	5,259,010	674,788	4,508,638
534028 STAFF TRAINING SERVICES	95,000	32,617	95,000	95,000	14,738	95,000	0	70,000
534098 OTHER TECH & PROF SERVICE	45,000	29,507	40,000	40,000	12,718	40,000	0	35,000
543000 REPAIRS AND MAINTENANCE	442,500	414,559	442,500	442,500	253,375	442,500	0	425,000
544202 ELECTIONS EXPENSES	208,044	0	458,146	162,811	0	162,811	295,335	297,471
554000 ADVERTISING	30,000	1,043	30,000	30,000	0	30,000	0	19,000
555098 DOCUMENT CONVERSION	100,000	93,846	30,000	70,520	23,080	30,000	0	73,232
581057 BUSINESS MEETING EXPENSES	0	237	0	0	0	0	0	0
588999 CONTINGENCY FUND	4,435,019	555,751	4,022,152	3,602,179	54,873	3,642,699	379,453	2,770,935
589254 SINGLE AUDIT FIN SVCS	185,000	81,145	185,000	185,000	95,778	185,000	0	185,000
589256 TENS	390,000	379,769	391,000	391,000	225,143	391,000	0	393,000
599060 GOLF ENTERPRISE	268,000	268,000	240,000	240,000	240,000	240,000	0	240,000
599300 OPERATING TRANSFER OUT	0	290,343	0	0	0	0	0	0
822007 CLIENT SERVER TECHNOLOGY	170,000	102,868	220,000	528,720	58,245	528,720	(308,720)	275,000
534098 OTHER TECH & PROF SERVICE	170,000	102,868	220,000	528,720	58,245	528,720	(308,720)	275,000
822008 FUEL UTILITY & TIP FEE PMT	23,964,607	23,415,165	25,865,608	25,865,608	16,262,494	25,496,808	368,800	26,291,225
534070 CONTRACT CONSULTANT SERV	138,000	75,141	188,000	188,000	48,895	188,000	0	150,000
534098 OTHER TECH & PROF SERVICE	322,500	216,409	249,000	249,000	51,909	249,000	0	249,000
562000 ELECTRICITY	3,912,000	3,347,953	3,812,000	3,812,000	1,948,480	3,675,000	137,000	3,635,000
562024 PIPED HEAT & A/C	740,000	789,371	921,000	921,000	327,322	692,000	229,000	790,000
562028 FUEL OIL HEATING	5,000	2,123	5,000	5,000	1,086	2,200	2,800	2,500
562600 PIPED GAS	682,000	746,255	750,000	750,000	212,459	750,000	0	750,000
562625 GASOLINE	991,000	865,452	838,000	838,000	545,560	838,000	0	891,000
562627 DIESEL FUEL	400,000	439,303	431,000	431,000	278,276	431,000	0	396,000
562923 WATER	1,564,107	1,490,625	1,754,000	1,754,000	944,833	1,754,000	0	1,817,000
566230 ENERGY EFFICIENCY	0	0	258,908	0	0	0	258,908	0
566263 FUEL CELL LEASE	369,000	369,000	297,000	297,000	215,250	297,000	0	270,000
589226 METROPOLITAN DISTRICT	11,844,000	11,844,000	12,782,800	12,782,800	9,689,800	12,782,800	0	13,367,100
589231 HARTFORD HOUSING AUTHORITY	75,000	18,067	60,000	60,000	0	60,000	0	20,000
590050 OTHER DISPOSAL FEES	872,000	857,983	1,063,900	1,063,900	511,479	1,063,900	0	1,258,625
590053 TIPPING FEES (CRRA)	2,050,000	2,124,805	2,455,000	2,455,000	1,228,239	2,455,000	0	2,695,000
599300 OPERATING TRANSFER OUT	0	228,678	0	258,908	258,908	258,908	(258,908)	0
822009 LEGAL EXPENSES AND SETTLEMENTS	3,838,000	6,905,165	4,256,000	4,256,000	1,344,351	4,256,000	0	3,395,000
534010 LEGAL SERVICES	1,600,000	3,896,019	2,200,000	2,200,000	969,854	2,200,000	0	1,800,000
589371 SETTLEMENTS	1,000,000	2,532,075	1,000,000	1,000,000	115,017	1,000,000	0	1,000,000
589372 TAX APPEAL	416,000	36,772	416,000	416,000	44,846	416,000	0	75,000
589373 PY TAX REFUNDS	682,000	311,471	500,000	500,000	170,194	500,000	0	400,000
590040 FEES-CRT RECORD LICEN INS	140,000	128,828	140,000	140,000	44,440	140,000	0	120,000
822013 ADVOCACY	230,423	180,423	232,236	232,236	172,236	232,236	0	233,320
589227 CAP REG COUN OF GOVERN	85,674	85,674	87,487	87,487	87,487	87,487	0	88,571
589245 CCM	84,749	84,749	84,749	84,749	84,749	84,749	0	84,749
589252 LEGISLATIVE SVCS	60,000	10,000	60,000	60,000	0	60,000	0	60,000
Grand Total	41,399,706	44,459,898	42,428,873	42,082,769	21,567,032	41,655,099	773,774	40,364,595

City of Hartford

FY2020

Monthly Financial Report to the Municipal Accountability Review Board



March 2020
(FY2020 P9)

Meeting date: May 21, 2020

City of Hartford
Budget and Financial Report
to the Municipal Accountability Review Board

FY2020 General Fund Summary	1
Revenue and Expenditure Footnotes	2
Revenue Summary - Major Category	3
Tax Collections	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6
Appendix - Full-time payroll	7

City of Hartford - FY2020 General Fund Financial Report & Projection

MARB 5/21/20

Revenue Category	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (MARCH)	FY2020 ACTUAL (MARCH)	FY2020 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(277,053,297)	(283,570,266)	(283,570,266)	(269,712,422)	(273,215,186)	(279,181,510)	4,388,756	96%
42 Licenses & Permits ²	(6,378,386)	(6,040,406)	(6,040,406)	(4,718,139)	(4,556,640)	(5,520,000)	520,406	75%
43 Fines Forfeits & Penalties ³	(249,446)	(190,000)	(190,000)	(178,837)	(131,244)	(165,000)	25,000	69%
44 Revenue from Money & Property ⁴	(4,274,741)	(4,003,465)	(4,003,465)	(3,244,759)	(2,816,925)	(3,622,797)	380,668	70%
45 Intergovernmental Revenues ^{5,14}	(307,019,577)	(259,580,413)	(259,580,413)	(158,796,316)	(157,927,433)	(258,901,504)	678,909	61%
46 Charges For Services ⁵	(4,167,429)	(2,967,964)	(2,967,964)	(2,906,173)	(2,783,221)	(2,967,964)	-	94%
47 Reimbursements ⁷	(122,833)	(135,440)	(135,440)	(96,423)	(80,810)	(85,845)	49,595	60%
48 Other Revenues ⁸	(451,813)	(238,650)	(238,650)	(404,531)	(210,053)	(216,750)	21,900	88%
53 Other Financing Sources ⁹	(10,089,325)	(16,554,137)	(16,554,137)	(4,176,428)	(5,100,683)	(9,086,354)	7,467,783	31%
Total Revenues¹⁹	(609,806,845)	(573,280,741)	(573,280,741)	(444,234,027)	(446,822,195)	(559,747,724)	13,533,017	78%

MARB 5/21/20

Expenditure Category	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (MARCH)	FY2020 ACTUAL (MARCH)	FY2020 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	97,702,910	110,295,287	110,532,661	71,164,924	72,371,820	103,615,693	6,916,968	65%
Benefits ¹¹	84,071,987	94,148,565	94,148,565	63,613,141	62,177,392	88,597,508	5,551,057	66%
Debt & Other Capital ^{12,16}	77,971,699	16,310,036	16,310,036	4,820,271	4,825,138	19,704,036	(3,394,000)	30%
Library ¹³	1,483,334	8,201,317	8,201,317	1,116,944	1,150,988	1,534,651	6,666,666	14%
Metro Hartford Innovation Services	3,188,510	3,193,214	3,193,214	2,380,585	2,394,911	3,193,214	-	75%
Utilities ¹⁷	23,415,165	25,865,608	25,865,608	16,469,942	17,419,361	25,331,908	533,700	67%
Other Non-Personnel ¹⁸	33,030,630	31,253,440	31,016,066	20,038,207	15,099,797	31,100,076	(84,010)	49%
Education ¹⁴	281,242,396	284,013,274	284,013,274	166,311,267	166,016,234	284,013,274	-	58%
Total Expenditures	602,106,630	573,280,741	573,280,741	345,915,282	341,455,641	557,090,360	16,190,381	60%
Committed Fund Balance for Board of Education ¹⁵	2,834,533							
Total Expenditures incl. Committed Fund Balance	604,941,163							
Revenues and Expenditures incl. Committed for BOE, Net	(4,865,682)	-	-	(98,318,745)	(105,366,554)	(2,657,364)		
Council Approved Use of Fund Balance	-			-				
Net Surplus/(Deficit)	4,865,682	-	-	98,318,745	105,366,554	2,657,364		

See footnotes on page 2.

REVENUE FOOTNOTES

¹ The General Property Tax revenue category is comprised of (1) Current Year Levy, (2) Prior Year Levy, (3) Interest & Liens and (4) Subsequent Lien Sales.

(1) Cumulative through March current year tax levy revenues are in line with FY2019 Period 9 (March.) In April, the GL2018 were reduced in net assessment value by \$22M, for appeals settled through the Board of Assessment and court process late in March, that resulted in an adjustment of \$1.9M in General Property Tax revenue and an additional adjustment of \$2.7M was recoded due to unanticipated lower collections.

(2) Prior Year Levy collections are tracking favorable compared to FY2019 cumulative through March and projected to meet the budget.

(3) Interest and liens collections through March are tracking favorable by 18.61% compared to FY2019 Period 9 (March.) and it's projected to exceed the budget by \$727K.

(4) Revenues from subsequent tax lien sales are projected to be \$0 in FY2020. Overall a shortfall of \$4.39M is projected for General Property Taxes due to GL2018 reduction in net assessment value and the impact of COVID-19 Public Health Crisis.

² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category is lower by \$161K or 3.42% compared to FY2019 Period 9 (March) due to fewer permits submitted in the first and second quarter of FY2020. This revenue line item is projected to have a short fall of \$520K in FY2020 due to COVID-19 Public Health Crisis.

³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of fines for false alarms. Comparing to the FY2019 Period 9 (March) collections in FY2020 actuals through March are lower and projected to be unfavorable to the budget by \$25K.

⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2020 actuals are tracking lower compared to FY2019 Period 9 (March), due to timing on posting lease payments. Due to the COVID-19 Public Health Crisis market interest rates dropped dramatically and the projections for this line item has been reduced by \$380K.

⁵ FY2020 Intergovernmental Revenues YTD primarily reflect the receipt of the car tax, education cost sharing and highway grant revenues from the state. The projection for the School Building Grant and the Bond Interest Subsidy on School Projects has been adjusted and reduced by \$708K and offset by \$30K favorability of actuals coming higher than the budget on other reimbursements from the state.

⁶ Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M. This line item is projected to meet the budget.

⁷ Reimbursements (predominantly Section 8) primarily occur at fiscal year end. Revenues for this line item are not expected to meet the budget and have been reduced by \$50K.

⁸ Other Revenues will vary year to year based on unanticipated items such as settlements; however, due to the COVID-19 Public Health Crisis it is projected to be unfavorable by \$22K.

⁹ Other Financing Sources reflects revenues from (1) Corporate Contribution, (2) DoNo Stadium Fund, (3) the Parking Authority Fund, (4) Special Police Service Fund and other (interest from CIP Investment account).

(1) Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M, has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.

(2) Stadium lease revenue for the first and second quarter of revenue was received from HPA. FY2020 Q4 (\$127K) revenues from HPA are projected to be zero due to the COVID-19 public health crisis.

(3) The first and second quarter of revenue from Hartford Parking Authority was received and recorded as of 12/31/2019. FY2020 Q4 (\$674K) revenues from HPA are projected to be zero due to the COVID-19 public health crisis.

(4) Special Police Private Duty Jobs has been recorded for three (3) quarters and are tracking favorable by \$234K or 10% comparing to the FY2019 Period 9 (March.)

EXPENDITURE FOOTNOTES

¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$6.92M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 37 weeks of actual payroll expenses with 15.4 weeks remaining. Vacancies are assumed to be refilled with 11.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$8.1M and holiday favorability of \$49K is offset by a projected shortfall of \$758K in OT and \$478K in PT salary expenses. Payroll will continue to be monitored throughout the fiscal year.

¹¹ The City's total ADEC for Police, Fire and Municipal workers was budgeted at \$40.87M. Due to timing, an updated estimate provided by the City's actuaries has reduced the ADEC by a total of \$1.13M. Additional favorability is driven by the trend in insurance costs, closed retirement plans, unemployment, Social Security and fringe reimbursements. Projected favorability is offset by \$111K in collective bargaining agreement savings and \$500K in non-Public Safety budgeted attrition and vacancy savings.

¹² The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.45M for Pay-As-You-Go CapEx for a total of \$16.31M. This expenditure line item is projected to be \$19.70M due to additional capital needs, included in the projection is an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund.

¹³ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

¹⁴ Education YTD actuals reflect 9 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as received by the State.

¹⁵ City Council Resolution item number 21, dated August 13, 2019, authorizes \$2.8M of the General Fund balance in FY2019 to "be used by the Board of Education in the provision of education services to the school children of Hartford." A transfer of \$2.9M occurred in P4 and a correcting journal entry by the BOE of \$100K brought the P5 transfer amount to \$2.8M. Over the course of two fiscal years, \$2.8M will be spent on education services.

¹⁶ Under the executed Contract Assistance agreement, \$45.67M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2020. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.

¹⁷ Utilities are projected to be \$534K favorable primarily due to savings in electricity resulting from streetlight LED lighting retro fit projects and lower expenditures in piped heat and A/C and fuel oil due to a moderate winter, offset by unfavorable fuel costs.

¹⁸ Other Non-Personnel costs are projected to be \$84K unfavorable primarily due to relocation services and shelter services, offset by favorable tax appeals and legal service expenditures.

¹⁹ The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue and expenditure projections do not reflect full extent of the impact of the COVID-19 public health crisis.

Revenue Summary - Major Category

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (MARCH)	FY2020 ACTUAL (MARCH)
41-TAXES	(277,053,297)	(283,570,266)	(283,570,266)	(269,712,422)	(273,215,186)
CURRENT YEAR TAX LEVY	(268,172,511)	(272,220,266)	(272,220,266)	(264,120,176)	(263,564,125)
INTEREST AND LIENS	(4,998,639)	(4,500,000)	(4,500,000)	(3,302,454)	(3,917,040)
PRIOR YEAR LEVIES	(3,057,342)	(6,250,000)	(6,250,000)	(2,241,742)	(5,570,888)
TAX LIEN SALES	(740,692)	(500,000)	(500,000)	-	-
OTHER	(84,112)	(100,000)	(100,000)	(48,050)	(163,133)
42-LICENSES AND PERMITS	(6,378,386)	(6,040,406)	(6,040,406)	(4,718,139)	(4,556,640)
BUILDING PERMITS	(3,248,523)	(3,442,000)	(3,442,000)	(2,497,638)	(2,474,549)
ELECTRICAL PERMITS	(972,254)	(775,000)	(775,000)	(699,864)	(681,553)
FOOD & MILK DEALER LICENSES	(289,194)	(312,000)	(312,000)	(94,088)	(117,248)
MECHANICAL PERMITS	(830,946)	(800,000)	(800,000)	(660,896)	(488,818)
PLUMBING PERMITS	(399,136)	(325,000)	(325,000)	(308,896)	(296,561)
OTHER	(638,333)	(386,406)	(386,406)	(456,757)	(497,911)
43-FINES FORFEITS AND PENALTIES	(249,446)	(190,000)	(190,000)	(178,837)	(131,244)
FALSE ALARM CITATIONS-POL&FIRE	(239,289)	(185,000)	(185,000)	(172,322)	(111,687)
LAPSED LICENSE/LATE FEE	(4,700)	(5,000)	(5,000)	(4,200)	(14,000)
OTHER	(5,458)	-	-	(2,315)	(5,557)
44-INTEREST AND RENTAL INCOME	(4,274,741)	(4,003,465)	(4,003,465)	(3,244,759)	(2,816,925)
BILLINGS FORGE	(20,308)	(20,428)	(20,428)	(15,353)	(15,440)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(37,500)	(37,500)
DELTAPRO - LANDFILL GAS	(10,202)	(90,294)	(90,294)	(10,202)	-
INTEREST	(3,121,304)	(2,905,249)	(2,905,249)	(2,284,368)	(2,196,335)
MIRA SOLAR REVENUE	-	(50,000)	(50,000)	-	-
RENT OF PROP-ALL OTHER	(109,809)	(112,839)	(112,839)	(77,387)	(82,675)
RENTAL OF PARK PROPERTY	(60,021)	(54,000)	(54,000)	(49,021)	(16,163)
RENTAL OF PARKING LOTS	(300)	(600)	(600)	(300)	(24,674)
RENTAL OF PROP-FLOOD COMM	(107,880)	(148,560)	(148,560)	(83,880)	(75,360)
RENTAL-525 MAIN STREET	(22,456)	(21,094)	(21,094)	(16,867)	(18,111)
RENTS FROM TENANTS	(180,426)	(161,257)	(161,257)	(147,923)	(127,654)
SHEPHERD PARK	(241,289)	(118,000)	(118,000)	(241,289)	-
THE RICHARDSON BUILDING	(313,952)	(235,000)	(235,000)	(243,949)	(185,946)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(650)	-	-	(575)	(925)
45-INTERGOVERNMENTAL	(307,019,577)	(259,580,413)	(259,580,413)	(158,796,316)	(157,927,433)
MUNICIPAL AID	(253,863,415)	(254,285,642)	(254,285,642)	(156,045,107)	(155,640,924)
CAR TAX SUPPL MRSF REV SHARING	(11,078,328)	(11,597,120)	(11,597,120)	(11,078,328)	(11,597,120)
EDUCATION COST SHARING	(188,043,631)	(187,974,890)	(187,974,890)	(94,286,294)	(93,987,446)
HIGHWAY GRANT	(1,192,605)	(1,192,605)	(1,192,605)	(596,303)	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(4,091,015)	(4,091,015)
MRSA BONDED DISTRIBUTION GRANT	(1,446,985)	(1,419,161)	(1,419,161)	(27,824)	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	(48,566,231)	-	-	-	-
STATE CONTRACT ASSISTANCE	(48,566,231)	-	-	-	-
OTHER STATE REVENUES	(111,786)	(830,774)	(830,774)	(88,749)	(107,353)
BOND INT SUB ON SCH PROJ	-	(46,613)	(46,613)	-	-
JUDICIAL BRANCH REV DISTRIB.	(89,972)	(76,000)	(76,000)	(66,935)	(87,898)
SCH BUILD GRT-SERIAL	-	(661,445)	(661,445)	-	-
VETERANS EXEMPTIONS	(21,814)	(46,716)	(46,716)	(21,814)	(19,456)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,473,045)	(4,458,997)	(4,458,997)	(2,657,860)	(2,158,606)
DISABIL EXEMPT-SOC SEC	(6,223)	(7,755)	(7,755)	(6,223)	(6,559)
GR REC TAX-PARI MUTUEL	(206,810)	(250,000)	(250,000)	(217,803)	(143,691)
HEALTH&WELFARE-PRIV SCH	(54,629)	(61,366)	(61,366)	(54,629)	(50,793)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(447,838)	(550,000)	(550,000)	(338,106)	-
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(125,390)
PILOT FOR CT CTR FOR PERF	(513,422)	(361,000)	(361,000)	(477,059)	(343,053)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(540,247)	(525,000)	(525,000)	(360,165)	(360,165)
PILOT HARTFORD MARRIOTT	(552,763)	(552,764)	(552,764)	(552,763)	(603,956)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(25,000)
OTHER	(5,100)	(5,000)	(5,000)	(4,600)	(20,549)
STATE REIMBURSEMENTS	(5,100)	(5,000)	(5,000)	(4,600)	(20,549)
46-CHARGES FOR SERVICES	(4,167,429)	(2,967,964)	(2,967,964)	(2,906,173)	(2,783,221)
CONVEYANCE TAX	(1,913,349)	(1,200,000)	(1,200,000)	(1,223,202)	(1,045,390)
FILING RECORD-CERTIF FEES	(280,062)	(300,000)	(300,000)	(212,700)	(220,892)
TRANSCRIPT OF RECORDS	(829,705)	(839,250)	(839,250)	(624,421)	(583,599)
OTHER	(1,144,312)	(628,714)	(628,714)	(845,849)	(933,340)
47-REIMBURSEMENTS	(122,833)	(135,440)	(135,440)	(96,423)	(80,810)
ADVERTISING LOST DOGS	(980)	(220)	(220)	(750)	(293)
ATM REIMBURSEMENT	(399)	(1,475)	(1,475)	(399)	(280)
DOG ACCT-SALARY OF WARDEN	(2,291)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(4,438)	(20,500)	(20,500)	(4,101)	(1,777)
PRIOR YEAR EXPEND REFUNDS	-	(17,000)	(17,000)	-	-
REIMB FOR MEDICAID SERVICES	(9,945)	(22,000)	(22,000)	(9,945)	-
SECTION 8 MONITORING	(87,497)	(65,545)	(65,545)	(64,045)	(61,097)
OTHER	(17,284)	(6,100)	(6,100)	(17,184)	(17,363)
48-OTHER REVENUES	(451,813)	(238,650)	(238,650)	(404,531)	(210,053)
MISCELLANEOUS REVENUE	(155,122)	(169,150)	(169,150)	(140,587)	(164,588)
OVER & SHORT ACCOUNT	(1,007)	(1,500)	(1,500)	(1,004)	9
SALE CITY SURPLUS EQUIP	(783)	(60,000)	(60,000)	(554)	(1,107)
SALE OF DOGS	(6,126)	(5,000)	(5,000)	(4,592)	(5,199)
SETTLEMENTS - OTHER	(215,998)	(3,000)	(3,000)	(213,998)	(95)
OTHER	(72,777)	-	-	(43,795)	(39,074)
53-OTHER FINANCING SOURCES	(10,089,325)	(16,554,137)	(16,554,137)	(4,176,428)	(5,100,683)
CORPORATE CONTRIBUTION	(3,141,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,122,590)	(993,500)	(993,500)	(425,071)	(666,188)
REVENUE FROM HTFD PKG AUTHY	(2,630,675)	(2,695,637)	(2,695,637)	(1,262,788)	(1,752,179)
SPECIAL POLICE SERVICES	(2,955,127)	(2,750,000)	(2,750,000)	(2,393,144)	(2,627,133)
OTHER	(239,599)	(115,000)	(115,000)	(95,425)	(55,182)
Grand Total	(609,806,845)	(573,280,741)	(573,280,741)	(444,234,027)	(446,822,195)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY19 AND FY20
PROPERTY TAX COLLECTION REPORT THROUGH MARCH 31, 2020

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	Actual FY 19	Actual FY 20	FY 19	FY 20
July	96,451,948	83,540,894 ¹	(342,432)	(151,199) ²	251,077	303,663	-	-	96,360,592	83,693,359
August	42,246,468	51,765,115	525,224	1,244,906	387,653	322,761	-	-	43,159,346	53,332,783
September	2,271,622	2,165,195	17,906	436,631	718,507	259,879 ³	-	-	3,008,035	2,861,706
October	2,646,106	2,189,141	(278,383)	769,555	246,322	376,828	-	-	2,614,045	3,335,524
November	1,971,266	1,398,615 ⁴	469,702	364,745 ⁴	318,786	219,391 ⁴	-	-	2,759,753	1,982,751
December	13,258,728	13,885,761 ⁵	382,154	945,112 ⁵	280,737	1,085,525 ⁵	-	-	13,921,620	15,916,399
January	74,752,130	80,265,171 ⁶	506,639	664,435 ⁶	318,802	324,876	-	-	75,577,571	81,254,483
February	27,809,194	26,015,103 ⁷	417,367	647,294 ⁷	312,757	602,991 ⁸	-	-	28,539,318	27,265,387
March	2,712,714	2,339,129 ⁹	543,565	649,408	467,814	421,126 ⁹	-	-	3,724,092	3,409,663
April	1,933,466		763,667		443,352		-	-	3,140,486	-
May	1,288,335		616,554		511,556		-	-	2,416,446	-
June	830,534		801,596		741,276		740,692	-	3,114,098	-
Total Collections	268,172,511	263,564,125	4,423,559	5,570,888	4,998,639	3,917,040	740,692	-	278,335,402	273,052,053
60 Day Collections (Year End entry)			(1,366,218)						(1,366,218)	-
Adjusted Total Collections	268,172,511	263,564,125	3,057,342	5,570,888	4,998,639	3,917,040	740,692	-	276,969,184	273,052,053

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 19	FY 20	FY 19	FY 20	FY 19	FY 20	FY 19	FY 20	FY 19	FY 20
Total Budget	273,861,323	272,220,266	5,500,000	6,250,000	3,900,000	4,500,000	750,000	500,000	284,011,323	283,470,266
Total Adjusted Levy at July 1st	289,991,265	286,964,966	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through MARCH	264,120,176	263,564,125	2,241,742	5,570,888	3,302,454	3,917,040	-	-	269,664,372	273,052,053
Outstanding Receivable at 03/31/20	25,871,089	23,400,841	46,929,426	47,919,616	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	96.44%	96.82%	40.76%	89.13%	84.68%	87.05%	0.00%	0.00%	94.95%	96.32%
% of Adjusted Levy Collected	91.08%	91.85%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29								
Mill Rate Motor Vehicle	45	45								

¹ July's Current Year Tax collections are less than prior year due to timing. Collections caught up in August.

² FY2020 Prior Year's Tax collections negative balance is due to adjustments from tax appeals. Less adjustments were processed during July FY2020 as compared to July FY2019.

³ FY2019 Interest actuals include a one-time interest payment of \$470K as part of a tax fixing agreement.

⁴ FY2020 collections decreased due to the "fee relief program" for Personal Property taxes held in Nov 2018.

⁵ FY2020 December Prior Year's Tax collections and interest are higher comparing to FY2019 December due to a one-time payment for a tax fixing agreement for prior year levy and interest in FY2020.

⁶ FY2020 January's collections are generally higher when comparing to FY2019 January collections. This is partly due to the fee relief program for delinquent Motor Vehicle taxes.

⁷ FY2020 February's collections are slightly lower when comparing to FY2019 due to the timing of payments received.

Expenditure Summary - Departments

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (MARCH)	FY2020 ACTUAL (MARCH)	FY2020 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	700,632	802,661	802,661	519,167	604,120	732,916	69,745
00112 COURT OF COMMON COUNCIL	503,577	510,147	560,916	361,028	355,321	512,279	48,637
00113 TREASURER	454,715	470,860	470,860	328,787	305,710	449,160	21,700
00114 REGISTRARS OF VOTERS	581,934	470,367	765,702	464,969	465,059	749,065	16,637
00116 CORPORATION COUNSEL	1,335,850	1,551,808	1,551,808	973,162	906,829	1,350,374	201,434
00117 TOWN & CITY CLERK	696,637	800,095	800,095	498,230	484,101	723,884	76,211
00118 INTERNAL AUDIT	501,016	513,779	513,779	357,727	361,636	512,791	988
00119 CHIEF OPERATING OFFICER	613,541	818,222	818,222	459,476	516,284	803,884	14,338
00122 METRO HARTFORD INNOVATION SERV	3,188,510	3,193,214	3,193,214	2,380,585	2,394,911	3,193,214	0
00123 FINANCE	3,301,651	3,803,175	3,803,175	2,373,029	2,342,171	3,488,863	314,312
00125 HUMAN RESOURCES ¹	1,231,425	1,257,176	1,257,176	880,919	845,922	1,289,984	(32,808)
00128 OFFICE OF MANAGEMENT & BUDGET	856,745	1,187,960	1,187,960	600,867	605,926	995,497	192,463
00132 FAMILIES, CHILDREN, YOUTH & RECREATION ²	3,343,256	3,407,296	3,407,296	2,831,753	2,544,740	3,569,884	(162,588)
00211 FIRE	32,107,353	34,285,229	34,285,229	23,134,174	23,418,734	33,623,244	661,985
00212 POLICE	40,011,308	46,627,694	46,627,694	29,389,970	29,166,217	42,928,210	3,699,484
00213 EMERGENCY SERVICES & TELECOMM. ³	3,657,064	3,799,883	3,799,883	2,745,750	2,733,626	3,870,410	(70,527)
00311 PUBLIC WORKS	13,176,086	15,595,312	15,595,312	9,407,014	10,142,025	14,617,173	978,139
00420 DEVELOPMENT SERVICES	3,290,211	4,020,079	4,020,079	2,298,622	2,601,656	3,827,215	192,864
00520 HEALTH AND HUMAN SERVICES ⁴	3,325,808	5,063,719	5,063,719	1,741,692	3,152,287	5,088,079	(24,360)
00711 EDUCATION	281,242,396	284,013,274	284,013,274	166,311,267	166,016,234	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁵	1,483,334	8,201,317	8,201,317	1,116,944	1,150,988	1,534,651	6,666,666
00820 BENEFITS & INSURANCES	84,071,987	94,148,565	94,148,565	63,613,141	62,175,736	88,597,508	5,551,057
00821 DEBT SERVICE ⁶	77,971,699	16,310,036	16,310,036	4,820,271	4,825,138	19,704,036	(3,394,000)
00822 NON OP DEPT EXPENDITURES	44,459,898	42,428,873	42,082,769	28,306,739	23,340,270	40,914,765	1,168,004
Grand Total	602,106,630	573,280,741	573,280,741	345,915,282	341,455,641	557,090,360	16,190,381

¹ Human Resources is projected to be unfavorable due to temporary part-time expenditures to address full-time turnover and contractual services for complex, personnel investigations.

² The Dept. Families, Children, Youth & Recreation's projected unfavorability is attributable to the addition of part-time staff for seasonal Recreation services.

³ Emergency Services & Telecomm. is projected to be unfavorable due to the number of Trainees being hired as full-time staff and the need to assign a full-time staff person to each Trainee during scheduled shifts.

⁴ Health and Human Services is projected to be unfavorable due to the relocation service for displaced residents and shelter costs; funds were offset by favorable payroll.

⁵ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

⁶ The FY2020 Adopted Budget for Debt & Other Capital actuals are comprised of \$4.65M for Downtown North principal and interest, \$95K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$11.45M for Pay-As-You-Go CapEx for a total of \$16.31M. This expenditure line item is projected to be \$19.70M due to additional capital needs, included in the projection is an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund.

Expenditure Summary - Major Expenditure Category

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (MARCH)	FY2020 ACTUAL (MARCH)	FY2020 PROJECTION	VARIANCE
PAYROLL	97,702,910	110,295,287	110,532,661	71,164,924	72,371,820	103,615,693	6,916,968
FT ¹	80,500,637	94,243,829	94,294,598	57,938,704	59,223,149	86,190,351	8,104,247
HOL ¹	2,144,726	2,480,489	2,480,489	1,807,473	1,850,016	2,431,723	48,766
OT ¹	13,204,845	12,066,029	12,066,029	9,656,585	9,360,494	12,824,456	(758,427)
PT ¹	1,852,702	1,504,940	1,691,545	1,762,162	1,938,162	2,169,163	(477,618)
BENEFITS	84,071,987	94,148,565	94,148,565	63,613,141	62,177,392	88,597,508	5,551,057
HEALTH ¹³	31,260,540	35,195,175	35,195,175	22,778,884	20,881,958	33,195,175	2,000,000
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	43,406,819	48,109,987	48,109,987	32,686,506	32,619,184	45,152,212	2,957,775
INSURANCE ⁹	4,839,402	4,890,000	4,890,000	4,106,675	4,113,758	4,332,178	557,822
FRINGE REIMBURSEMENTS ⁷	(5,332,983)	(3,800,000)	(3,800,000)	(3,307,719)	(2,724,968)	(4,100,000)	300,000
LIFE INSURANCE ¹⁰	262,106	315,652	315,652	195,951	174,520	265,652	50,000
OTHER BENEFITS ⁸	4,236,104	4,698,957	4,698,957	3,102,844	3,100,440	4,402,291	296,666
WAGE ⁴	0	(111,206)	(111,206)	0	0	0	(111,206)
WORKERS COMP	5,400,000	5,350,000	5,350,000	4,050,000	4,012,500	5,350,000	0
DEBT	77,971,699	16,310,036	16,310,036	4,820,271	4,825,138	19,704,036	(3,394,000)
DEBT ⁶	77,971,699	16,310,036	16,310,036	4,820,271	4,825,138	19,704,036	(3,394,000)
LIBRARY	1,483,334	8,201,317	8,201,317	1,116,944	1,150,988	1,534,651	6,666,666
LIBRARY ⁵	1,483,334	8,201,317	8,201,317	1,116,944	1,150,988	1,534,651	6,666,666
MHIS	3,188,510	3,193,214	3,193,214	2,380,585	2,394,911	3,193,214	0
MHIS	3,188,510	3,193,214	3,193,214	2,380,585	2,394,911	3,193,214	0
UTILITY	23,415,165	25,865,608	25,865,608	16,469,942	17,419,361	25,331,908	533,700
UTILITY ¹¹	23,415,165	25,865,608	25,865,608	16,469,942	17,419,361	25,331,908	533,700
OTHER	33,030,630	31,253,440	31,016,066	20,038,207	15,099,797	31,100,076	(84,010)
COMMUNITY ACTIVITIES	2,105,764	2,342,699	2,338,054	1,770,932	1,218,668	2,338,054	0
CONTINGENCY	555,751	4,022,152	3,642,699	297,945	80,208	3,642,699	0
CONTRACTED SERVICES ¹⁴	3,286,289	4,071,425	4,163,269	2,539,551	2,132,782	4,180,074	(16,805)
ELECTIONS	0	458,146	162,811	0	0	162,811	0
GOVT AGENCY & OTHER	0	0	19,964	0	19,964	19,964	0
LEASES - OFFICES PARKING COPIER ¹²	1,548,780	2,033,636	2,033,636	1,226,834	1,248,013	1,974,766	58,870
LEGAL EXPENSES & SETTLEMENTS ¹⁵	6,428,094	3,216,500	3,216,500	4,560,176	1,360,467	2,933,000	283,500
OTHER ¹⁶	3,255,876	4,313,833	4,319,928	1,906,602	3,080,059	4,619,222	(299,294)
POSTAGE	163,630	200,000	200,000	150,004	200,000	200,000	0
SUPPLY	4,011,786	4,396,572	4,297,732	2,637,399	2,742,873	4,297,732	0
TECH, PROF & COMM BASED SERVICES ¹⁷	1,655,597	2,506,553	2,929,549	1,097,065	1,394,599	3,039,830	(110,281)
VEHICLE & EQUIP	10,019,063	3,691,924	3,691,924	3,851,700	1,622,164	3,691,924	0
EDUCATION	281,242,396	284,013,274	284,013,274	166,311,267	166,016,234	284,013,274	0
EDUCATION	281,242,396	284,013,274	284,013,274	166,311,267	166,016,234	284,013,274	0
Grand Total	602,106,630	573,280,741	573,280,741	345,915,282	341,455,641	557,090,360	16,190,381

¹ Payroll (FT, PT, OT and Holiday) is projected to be net favorable by \$6.92M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 37 weeks of actual payroll expenses with 15.4 weeks remaining. Vacancies are assumed to be refilled with 11.4 weeks remaining in the fiscal year. Vacancy and attrition savings of \$8.1M and holiday favorability of \$49K is offset by a projected shortfall of \$758K in OT and \$478K in PT salary expenses. Payroll will continue to be monitored throughout the fiscal

² Mitigation of \$500K reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$1.25M and \$510K in budgeted attrition and vacancy savings. In total, \$2.26M is budgeted for attrition city-wide.

³ The City's total ADEC for Police, Fire and Municipal workers was budgeted at \$40.87M. Due to timing, an updated estimate provided by the City's actuaries has reduced the ADEC by a total of \$1.13M. Additional favorability is driven by the trend in closed retirement plans.

⁴ The FY2020 Adopted Budget includes savings of \$111K for HMEA and CHEPA furloughs, which will be realized in payroll throughout the fiscal year.

⁵ Due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library, the annual Library appropriation has been adjusted accordingly.

⁶ This expenditure line item is projected to be \$19.70M due to additional capital needs, included in the projection is an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund.

⁷ Fringe reimbursements for grant funded employees are projected to be favorable due to public safety grants.

⁸ Social Security is projected to be favorable by \$197K and unemployment is projected to be favorable by \$100K.

⁹ Insurance is projected to be favorable due to a \$558K decrease in the loss funding trend of claims and a \$60K decrease due to the majority of premiums spend occurring year-to-date.

¹⁰ Life Insurance is projected to be \$50K favorable in Group Life Insurance Actives due to the trend of hiring new employees at lower salaries.

¹¹ Utilities are projected to be \$534K favorable primarily due to savings in electricity resulting from streetlight LED lighting retro fit projects and lower expenditures in piped heat and A/C and fuel oil due to a moderate winter, offset by unfavorable fuel costs.

¹² Leases are favorable due to a city facility lease being renewed at a lower cost.

¹³ Health expenditures are favorable due to the trend in health claims.

¹⁴ Contracted Services are unfavorable due to investigation services for complex personnel matters, offset by a reduction in city-wide employee development expenditures.

¹⁵ Legal Expenses and Settlements are favorable due to the trend in outside legal services' expenditures.

¹⁶ Other expenditures are unfavorable due to relocation services and shelter services, offset by favorable tax appeal expenditures.

¹⁷ Tech, Prof & Comm Based Services are unfavorable due to costs associated with Microsoft 365 technology for the Police Department.

Appendix

FY2020 Full-time Payroll Projection (through March) as of 3/19/20

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 3/19 (37 WEEKS)	PROJECTION (15.4 WEEKS)	YTD THRU 3/19 PLUS PROJECTION (15.4 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	11	748,913	572,342	109,061	681,402	855	682,257	66,656
112-CCC	7	405,620	238,319	118,139	356,458	0	356,458	49,162
113- Treas	9	393,548	294,480	73,881	368,362	3,158	371,519	22,029
114- ROV	7	333,236	215,383	96,574	311,957	472	312,429	20,807
116-Corp Counsel	16	1,493,753	845,428	407,106	1,252,534	0	1,252,534	241,219
117- Clerk	10	662,701	331,814	185,579	517,393	544	517,937	144,764
118-Audit	5	509,901	359,513	149,100	508,613	0	508,613	1,288
119-COO	6	498,868	251,933	233,672	485,605	0	485,605	13,263
123- FIN	45	3,448,056	2,154,295	991,024	3,145,320	9,264	3,154,584	293,472
125- HR	13	936,431	495,244	298,058	793,302	666	793,968	142,463
128-OMBG	13	1,080,130	575,830	310,977	886,807	1,110	887,917	192,213
132-FCYR	11	792,033	522,556	219,682	742,239	532	742,771	49,262
211- Fire	368	27,117,637	17,634,081	8,026,540	25,660,621	49,428	25,710,049	1,407,588
212- Police	537	38,289,832	22,853,805	10,203,387	33,057,193	143,216	33,200,409	5,089,423
213- EST	49	3,002,483	1,689,781	800,587	2,490,367	7,034	2,497,401	505,082
311- DPW	197	10,261,421	6,184,893	2,918,317	9,103,211	31,199	9,134,410	1,127,011
420- Devel Serv	52	3,863,440	2,459,204	1,122,402	3,581,606	12,389	3,593,995	269,445
520- HHS	33	2,152,369	964,526	564,574	1,529,100	7,545	1,536,645	615,724
Grand Total	1,389	95,990,372	58,643,428	26,828,660	85,472,088	267,412	85,739,500	10,250,872

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	86,525
FT- Total Revised Budget	<u>94,294,598</u>

FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	(364,326)
FT- Subtotal Variance	<u>8,104,247</u>

Non-Sworn Attrition (in Benefits)	(500,000)
Total Variance (favorable)	<u>7,604,247</u>

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 3/19/20, which includes 37 pay periods, and projects filled positions for 15.4 future weeks.
- 2) Non-sworn vacancies are projected for 11.4 future weeks.
- 3) A future Police class is anticipated to be hired in late May. Variance driven by non-sworn vacancies and sworn officers separating.
- 4) No future Fire FY2020 classes planned.
- 5) Adopted head count is 1403 with 1389 General Fund positions and 14 MHIS positions funded in the MHIS internal service fund.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Members of Municipal Accountability Review Board
From: Julian Freund, OPM
Date: May 6, 2020
Subject: City of Hartford 5-Year Forecast FY 2021 – FY 2025

Background

The contract for financial assistance between the City of Hartford, OPM and the Treasurer’s Office requires that the City annually submit to the agencies an updated three-year financial plan. The City included, as part of the FY 2021 budget document, a five-year projection of overall revenues and expenditures and the assumptions behind those projections. In addition, the City provided a 5-Year Outlook that includes revenues and expenditures by category and other details for the same 5-year period.

Forecast Assumptions

The attached table presents the major assumptions used to build the FY 2021-2025 forecast alongside the City’s original Recovery Plan as well as last year’s forecast update. The table illustrates that the overall forecasting approach taken in the original Recovery Plan is still in place. For the most part, any changes in assumptions reflect adjustments based on most recent years’ actual financials.

The adjustments with the greatest impact are reflected in the reduced grand list projections and the resulting loss of tax revenue. The lower than projected grand list increases have a compounding effect which in turn has resulted in a need to compensate for lost revenues through lower expenditures, including reduced contributions to Capital, and for greater efficiency savings and other mitigation efforts in order to achieve budgetary balance.

The table below compares the efficiencies and other mitigation efforts as depicted in the prior 5-year forecast to the updated forecast.

Efficiencies and Other Mitigation Required to Balance Budget	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
FY 2020-2024 Update	1,259,311	2,263,208	2,263,208	2,263,208	
FY 2021-2025 Update	-	4,826,305	4,894,720	4,896,299	4,897,921

Major Assumptions	Original 5-Year Plan FY19-23	Updated 5-Yr Forecast FY20-24	Updated 5-Yr Forecast FY21-25
Revenue			
Grand List Growth	FY20: 1.5% FY21: 1.5% FY22: 1.5% FY23: 2% (reval year)	FY20: -1.17% FY21: 1.5% FY22: 1.5% FY23: 2% (reval year) FY24: 1.5%	FY21: 0.69% FY22: 0.69% FY23: 3.5% (reval year) FY24: 1.5% FY25: 1.5%
GF Mill Rates - Real Estate/Personal Property	74.29 each year	74.29 each year	74.29 each year
GF Mill Rates - Motor Vehicles	45.00 each year	45.00 each year	45.00 each year
Non-Current Levy Taxes	Level funded FY20-23	Level funded FY20-24	Decrease of 18% in FY21 Return to FY20 level for FY22-
State Aid	Align with state budget Level fund 5 years	Align with state budget Level fund 5 years	Align with state budget Level fund 5 years (minor variance MV transition grant)
Other Revenues	Level funded FY20-23	Increase in interest income in FY20; Return to historical level in FY21; 0.2% overall increases in remaining years	Loss of parking revenue in FY21; Return to historical level in FY22; 0.2% overall increases in remaining years
Expenditures			
Salary/Payroll	Avg. annual increases of 1.5%	Avg. annual increases of 1.2%	Avg. annual increases of 1.6%
Health Insurance	7% escalation	7% escalation	7% escalation
Pension	Based on ADEC	Based on ADEC	Based on ADEC
Education	Level funded all years	Level funded all years	Level funded all years
Capital	Limited pay-as you-go capital program	Limited pay-as you-go capital program	Limited pay-as you-go capital program
Debt Service	Debt service limited to certain revenue bonds and other debt not included in Contract for Assistance. No new bonding assumed.	Debt service limited to certain revenue bonds and other debt not included in Contract for Assistance. No new bonding assumed.	Debt service limited to certain revenue bonds and other debt not included in Contract for Assistance. No new bonding assumed.

City of Hartford

FY2021-FY2025

Five-Year Outlook to the
Municipal Accountability Review
Board



Meeting date: May 7, 2020

City of Hartford
FY2021-FY2025 Five-Year Outlook
to the Municipal Accountability Review Board

General Fund Expenditure and Revenue Forecast Assumptions	1
FY2021 General Fund Summary	5
Revenue Summary - Major Category	6
Expenditure Summary - Major Category	7
Expenditure Summary - Departments	8
Expenditure Summary - 822 Department	9

GENERAL FUND EXPENDITURE AND REVENUE FORECAST ASSUMPTIONS FISCAL YEARS 2021 THROUGH 2025

The Five-Year Financial Forecast (Forecast) for the City of Hartford (City) spans from Fiscal Years (FY) 2021 to FY2025. The purpose of the Forecast is to help make informed budgetary and operational decisions by anticipating the future of the City's General Fund revenues and expenditures, and highlighting anticipated fiscal risks and opportunities. The Forecast surfaces major known fiscal conditions and projected future conditions to support informed long-term planning and decision-making regarding operational and capital improvement resources. As such, this Forecast should be used as a management and planning tool and amended annually. It is also important to note that the Court of Common Council is mandated by Charter to adopt a balanced budget. Therefore, any out-year projections indicating a budget deficit will require adjustments prior to budget adoption.

General Property Taxes are a major source of revenue for the City. The tax revenue projection for the FY2021-FY2025 budget contains the following assumptions:

- Flat mill rate of 74.29 for all property types, except for Motor Vehicles at 45 mills effective in FY2021 through FY2025 consistent with current State law
- Grand List increase of 0.69% in the 2019 Grand List for FY2021, 0.69% annual growth in FY2022, and 3.5% growth in FY2023, followed by 1.5% growth in FY2024-FY2025
- Tax collection rate is 95.96% based on the average of three (3) prior years (FY2017-96.07%, FY2018-95.77%, and FY2019-96.05% from CAFR)
- Relatively static level of tax abatements
- Revenues associated with contractual subsequent lien sales only. As the level of subsequent liens to lien holders decreases over this time period, it is assumed the City's collection of prior year interest will increase

Licenses and Permits revenues reflects an increase of 2.01% in FY2021 based upon adjustments implemented to housing, licenses, inspections, land use, and other fees. There are various property developments in progress; as such, the aforementioned adjustments to revenues from licensing and inspection are projected to annually increase by 1% in FY2022 and beyond.

Fines, Forfeits and Penalties, primarily comprised of False Alarm Fine revenue, are expected to remain relatively level. This category is relatively small; while all revenues are vital, it is not a major source of revenue.

Revenue from the Use of Money and Property primarily consist of rental/lease and short-term investment income. It is projected that this category will decrease as a result of impact of COVID-19 pandemic on market interest rates in FY2021. It is projected this category will remain constant once the market has recovered in out-years.

Intergovernmental Revenue is a major source of revenue to the City. The City's revenue forecast assumes a slight decrease in municipal aid revenues from the State of Connecticut based upon the FY2021 Governor's Proposed Budget. The City relies heavily on State assistance since a significant portion of tax-exempt properties are within the Capital City's boundaries. The State payment in lieu of taxes (PILOT) revenue continues to be funded at amounts below the State statutory level. Level funding of the municipal aid from the State of Connecticut is a major assumption and element of the City's Recovery Plan and long-term forecast.

Charges for Services include revenue from conveyance tax, filing of legal documents and all other charges for general government services. FY2021 reflects a 4.01% increase over the FY2020 Adopted Budget consistent with historical actuals. Out-years are projected flat since many of the revenue items in this category are variable in nature.

Reimbursements include miscellaneous reimbursement amounts and prior-year expenditure refunds. A slight decrease is projected in FY2021 for this revenue category based on historical trend.

Other Revenue includes the sale of development properties and other miscellaneous revenues. To reduce the City's reliance on one-time revenue sources, FY2021 and all the years to come have no anticipated sale of City properties. In principle, the City does not sell assets that generate annual revenue to the City. There is a slight decrease in FY2021 due to reflect the absence of sale of City properties and assets.

Other Financing Sources include transfers from other funds. The Hartford Parking Facilities Enterprise Fund, which passes the net revenue generated by the Hartford Parking Authority to the General Fund, reflects a decrease from FY2020 levels due to the projected fiscal impact of COVID-19 pandemic. This revenue category is projected to recover in future years. The Special Police Services Fund, which accounts for all police private duty activity, is held flat at the FY2020 level of \$2.750 million. Reimbursement for expenses incurred at the XL Center will impact the City's ability to meet this revenue target. Any unfavorable net position in the Special Private Duty jobs internal service fund will require funding from the General Fund to rectify. Revenues for Downtown North associated with the baseball stadium have been reduced to \$0 from \$1 million in FY2020 due to the projected fiscal impact of COVID-19 pandemic on events in Downtown North. Other Financing Sources includes the continued \$10 million corporate contribution to the City of Hartford.

Assumptions for Expenditure Forecast:

Payroll/Personal Services

Payroll is a broad expenditure line item that includes salary expenses for full-time, part-time, and seasonal workers, as well as other associated costs including, but not limited to, overtime, holiday pay, and shift differential. For FY2021 to FY2025, Payroll/Personal Services in operating departments is projected to increase annually by 1.6% on average. The FY2021 Recommended Budget includes a headcount of 1,392. The expenditure forecast assumes a level headcount.

Benefits and Insurances

In the FY2021 Recommended Budget, Benefits and Insurances, which includes Health, Pension, Concessions, Property and Liability Insurances, Workers' Compensation and Other Benefits, are projected to decrease by 0.4%, or \$377,619 due to lower expenses in Cashouts, Health Care Claims, General Liability Insurances, Social Security, and Unemployment, offset by an increase in city-wide Pension Expenses.

Health

The City has a self-insured health model and the Health Benefits budget reflects the net medical, pharmacy and dental costs after employee contributions for approximately 2,798 active members and 1,894 retirees. Health costs, including medical, prescription and dental, reflect the claim trend experience adjusted for industry standard annual medical and pharmacy inflation of approximately 7% and a 2% Claims Margin. Full-time City employees, in accordance with bargaining agreements, have moved from a Deferred Provider Organization Plan (PPO) to a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) and a partial, employer-funded deductible. In addition, Medicare retirees over age 65 moved to the Medicare Advantage plan consistent with the State effective 7/1/2018.

Health Benefits reflect a decrease of approximately \$0.59 million compared to the FY2020 Adopted Budget due to favorable claims trend, offset by an increase in Health Insurance Waiver costs. Annual escalation is consistently forecasted at 7% throughout FY2022-FY2025.

Pension

In total the City's pension budget increases by \$1.20 million from the FY2020 Adopted to the FY2021 Recommended Budget. The City's Municipal Employees Retirement Plan (MERF) accounts of this increase and is budgeted based on actuarial valuation as of July 1st, 2019 prepared by Hooker and Holcomb as approved entirely by the City's Pension Commission. The actuarially determined employer contribution (ADEC) for FY2021 is \$50.92 million, comprised of \$43.65 million for the City's Police, Fire and Municipal employees, \$1.03 million for the Hartford Public Library (funded within the HPL appropriation) and \$6.24 million for the Board of Education. The FY2021 Recommended Budget fully funds the ADEC, consistent with historical practice and in line with the contract assistance agreement executed with the State of Connecticut.

The City's FY2021 MERF contribution of \$43.65 million, budgeted within Benefits and Insurances, is an increase of approximately \$2.79 million from the FY2020 Adopted Budget. This is primarily due to higher payroll as the actuarial valuation has been updated to reflect City estimated payrolls as of July 1, 2019. The FY2021 Recommended Budget reflects a 7.25% rate of return and out-year forecasts currently assume a rate of return to 7.25% in FY2022-FY2025. The FY2021-FY2025 Forecast Municipal Budget (excluding Education) fully funds the municipal portion of the ADEC, which is estimated at \$45.7 million for FY2022 and growing to \$47.6 million in FY2025. Full funding of the pension ADEC is a requirement of the City's contract assistance agreement with the State.

The City's Connecticut Municipal Employees Retirement System (CMERS) plan for the Local 1716 bargaining unit is funded at \$1.95 million with 3% escalation in the out-years. Funding for the City's closed pension plans for Fire and Police decrease by \$114K from FY2020 Adopted to the FY2021 Recommended Budget. Pension expenses for these two closed plans, which have declining

numbers of members, are forecasted to remain flat in out-years. In addition, payouts associated with vacation and sick exchange are projected to decrease the FY2021 Recommended Budget.

In FY2022 and beyond, total Benefits and Insurances expenses stabilize at approximately 4.2% annual growth for the remaining years.

Debt Service and Other Capital

Under the contract assistance agreement between the City and the State of Connecticut, principal and interest payments for existing acquired and restructured general obligation (GO) bonds will be paid by the State of Connecticut. The FY2021-FY2025 forecast does not include the debt service for the City's general obligation bonded debt. The City will continue to service the Hartford Stadium Authority Revenue Bonds and therefore this debt service is appropriately budgeted within the debt service forecast at \$4.6 million annually. This debt service line item also includes the GILLOT (Grant in Lieu of Taxes) debt service related to a past CBRA (Connecticut Brownfields Redevelopment Authority) project with the University of Hartford. The Debt Service and Other Capital line item does not include any funding for new debt issuance. The City will manage its Capital Improvement Program to meet basic City infrastructure on a pay-go (pay-as-you-go) basis for fiscal years 2021-2025.

Education

The City's education contribution to the Hartford Public Schools is projected to be flat in the out-year forecast. The Hartford Public School System continues to receive additional funding directly from Grants and other Special Funds.

Hartford Public Library

The out-year forecast for the Hartford Public Library assumes no changes in the current service model and adjusts for increases in healthcare costs and pension consistent with the City's pension actuarial consultant projections.

Utilities

The City uses data from multiple sources in projecting future utilities expenses. Expenses incurred in the current and prior fiscal years are analyzed, and are provided to an energy consultant for its reference in developing expense projections for specific accounts including electricity and piped gas. Energy pricing data from the U.S. Energy Information Administration (EIA) Web site are reviewed and used to estimate escalation in utility costs. Estimated changes in consumption and existing contracts are among the additional information considered when projecting expenses.

- **Electricity:** For FY2021, the Recommended Budget reflects a 4.6% decrease from the FY2020 Adopted Budget and a 7.9% increase above currently projected FY2020 expenses. Electricity expenses have been trending lower since FY2018, primarily due to LED lighting retrofit projects but partly also due to relatively low electricity supply rates. The retrofitting of City streetlights with LEDs reduced electricity consumption in the streetlight rate class by 37% from FY2018 to FY2020, and multiple interior LED lighting retrofit projects are also reducing electricity consumption. These consumption reductions offset higher electricity supply rates in FY2020. The City's electricity supplier declared bankruptcy in November 2019, and the rates charged by the new supplier through the first half of FY2021 are approximately 18% higher than the rates of the previous supplier. Electricity delivery rates were flat in FY2020 and are projected to increase 1% in FY2021. Using U.S. EIA data, escalation rates for FY2022 - FY2025 were obtained; they range from 1.9% to 3.8% and have an annual average increase of 2.7%.
- **Piped Heat and A/C:** The FY2021 Recommended Budget for heated and chilled water supplied by Hartford Steam Company (HSC) is 14.2% lower than the FY2020 Adopted Budget. One reason for the reduced budget is that when the FY2020 Budget was being developed in FY2019, equipment malfunctions in one of the two buildings served by this account contributed to higher account costs. In addition to these malfunctions being corrected, projected FY2020 expenses are considerably lower than the FY2020 Adopted Budget because the winter season in FY2020 was unusually mild. The FY2021 Recommended Budget for this account was set approximately equal to FY2019 actual expenses and is 41.6% above currently projected FY2020 expenses. Although HSC can use different fuels for providing heating and cooling, escalation rates were based on natural gas data obtained from the U.S. EIA Web site, which projected that natural gas prices will be 5.3% higher in CY2021 than in CY2020. Using U.S. EIA data, escalation rates for FY2022 - FY2025 range from 0.7% to 8.5% and have an annual average increase of 4.0%.
- **Piped Gas:** The FY2021 Recommended Budget for natural gas provided by Connecticut Natural Gas Corporation matches the FY2020 Adopted Budget and is 3.9% higher than currently projected FY2020 expenses. The margin between FY2021 budgeted expenses and currently projected FY2020 expenses for this account is lower than for the Piped Heat & A/C account

due to the projection for this account's FY2020 expenses being more conservative. Expenses for this account typically exhibit more variability from year-to-year than expenses for the Piped Heat & A/C account. Escalation rates for this account in FY2022-FY2025 match those for the Piped Heat and A/C account.

- **Gasoline:** For FY2021, the Recommended Budget for gasoline includes a 6.3% increase over the FY2020 Adopted Budget and a 4.3% increase over currently projected FY2020 expenses. A gasoline supply contract extending through FY2021 was executed in January 2020 with rates slightly below those included in the previous contract; the higher budget is due to an increase in prices for natural gas fuels for vehicles that are also paid from this account. In FY2021, these natural gas expenses are estimated to comprise approximately 14% of account expenses. Using U.S. EIA data for gasoline, escalation rates for this account in FY2022 - FY2025 range from 0.9% to 3.4% and have an annual average increase of 2.2%.
- **Diesel Fuel:** The FY2021 Recommended Budget for diesel fuel is 8.1% lower than the FY2020 Adopted Budget and 9.8% lower than currently projected FY2020 expenses. In January 2020, the City executed a diesel fuel contract for FY2021 with a price that is 9.8% lower than the price paid in FY2020. Escalation rates for this account in FY2022 - FY2025 range from 2.9% to 4.2% and have an annual average increase of 3.5%.
- **Water:** This account funds potable water supply and fire hydrant maintenance by the MDC (Metropolitan District Commission). The FY2021 Adopted Budget is 3.6% higher than both the FY2020 Adopted Budget and currently projected FY2020 expenses. This account includes a contingency margin partly due to the effect of weather on water consumption at spray parks, and because maintenance fees per fire hydrant, which combined comprise roughly 20% of account expenses, have increased at an average annual rate of more than 7.7% over the past six years. Escalation rates for FY2022 - FY2025 are a flat 5.0%.
- **Metropolitan District:** This account funds payment of the tax on Hartford as a member municipality for sewer services. MDC allocations are developed on a calendar year basis and are based partly on the estimated property tax revenues for a 3-year period that are received by member municipalities. The FY2021 Recommended Budget is 4.6% higher than the FY2020 Adopted Budget amount, which matches currently projected FY2020 expenses, and is based on the MDC's CY2020 tax levy and the method it followed in previous years for allocating future levy increases among calendar year quarters. The CY2020 tax levy identifies amounts for the first two FY2021 quarterly invoices and the last two FY2021 quarterly invoices can be estimated based on the aforementioned method. In the past four fiscal years, annual expense increases have ranged from 4.3% to 12.3% and have averaged 7.2%. The escalation rate used for FY2022 - FY2025 therefore is a flat 7.2%.

FIVE-YEAR OUTLOOK¹	FY2021 RECOMM	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
Revenues	567,758,310	575,911,752	583,491,742	590,132,874	600,404,232
Expenditures	567,758,310	580,738,057	588,386,462	595,029,173	605,302,154
Surplus / (Deficit)	0	(4,826,305)	(4,894,720)	(4,896,300)	(4,897,923)
Efficiencies and Other Mitigation	0	4,826,305	4,894,720	4,896,300	4,897,923
Revised Surplus (Deficit)	0	0	0	0	0

¹ Summary tables are rounded.

FY2021 Recommended Budget and FY2022-FY2025 Forecast
City of Hartford - General Fund Revenue & Expenditure Summary

Revenue Category	FY2021 RECOMMENDED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
41-TAXES	(281,967,014)	(287,720,003)	(295,224,667)	(301,081,517)	(311,288,341)
42-LICENSES AND PERMITS	(6,161,581)	(6,326,252)	(6,389,515)	(6,453,410)	(6,517,944)
43-FINES FORFEITS AND PENALTIES	(194,282)	(190,000)	(190,000)	(190,000)	(190,000)
44-INTEREST AND RENTAL INCOME	(2,478,879)	(2,514,216)	(2,514,216)	(2,514,216)	(2,514,216)
45-INTERGOVERNMENTAL	(258,570,285)	(258,934,709)	(258,946,773)	(259,667,160)	(259,667,160)
46-CHARGES FOR SERVICES	(3,087,015)	(3,182,444)	(3,182,444)	(3,182,444)	(3,182,444)
47-REIMBURSEMENTS	(121,624)	(144,340)	(144,340)	(144,340)	(144,340)
48-OTHER REVENUES	(236,134)	(345,650)	(345,650)	(345,650)	(345,650)
53-OTHER FINANCING SOURCES	(14,941,496)	(16,554,137)	(16,554,137)	(16,554,137)	(16,554,137)
Grand Total	(567,758,310)	(575,911,752)	(583,491,742)	(590,132,874)	(600,404,232)

Expenditure Category	FY2021 RECOMMENDED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
PAYROLL	111,782,390	114,769,886	116,199,842	117,516,111	118,897,926
BENEFITS	93,770,946	100,477,374	102,440,446	105,901,461	110,541,077
DEBT	11,657,446	13,161,977	15,263,673	15,265,708	15,265,209
LIBRARY	8,325,687	8,629,584	8,766,577	8,925,974	9,090,496
MHIS	3,167,436	3,283,047	3,329,076	3,375,864	3,423,424
UTILITY	26,291,225	27,776,833	29,380,371	31,146,791	33,160,928
OTHER	28,749,906	28,626,082	28,993,203	28,883,991	30,909,819
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	567,758,310	580,738,057	588,386,462	595,029,173	605,302,154

Revenues and Expenditures, Net	-	4,826,305	4,894,720	4,896,299	4,897,921
Surplus (Deficit), Including Contract Assistance, Labor & Other Savings	-	(4,826,305)	(4,894,720)	(4,896,299)	(4,897,921)
Efficiencies and Other Mitigation	0	0	0	0	0

Revised Gap	0	0	0	0	0
--------------------	----------	----------	----------	----------	----------

FY2021 Recommended Budget and FY2022-FY2025 Forecast Amounts by Revenue

	FY2021 RECOMMENDED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
41-TAXES	(281,967,014)	(287,720,003)	(295,224,667)	(301,081,517)	(311,288,341)
CURRENT YEAR TAX LEVY	(272,347,014)	(276,370,003)	(283,874,667)	(289,731,517)	(299,938,341)
INTEREST AND LIENS	(3,800,000)	(4,500,000)	(4,500,000)	(4,500,000)	(4,500,000)
PRIOR YEAR LEVIES	(5,270,000)	(6,250,000)	(6,250,000)	(6,250,000)	(6,250,000)
TAX LIEN SALES	(480,000)	(500,000)	(500,000)	(500,000)	(500,000)
OTHER	(70,000)	(100,000)	(100,000)	(100,000)	(100,000)
42-LICENSES AND PERMITS	(6,161,581)	(6,326,252)	(6,389,515)	(6,453,410)	(6,517,944)
BUILDING PERMITS	(3,442,000)	(3,636,000)	(3,672,360)	(3,709,084)	(3,746,174)
ELECTRICAL PERMITS	(797,665)	(782,750)	(790,578)	(798,483)	(806,468)
FOOD & MILK DEALER LICENSES	(299,727)	(315,120)	(318,271)	(321,454)	(324,668)
MECHANICAL PERMITS	(800,000)	(808,000)	(816,080)	(824,241)	(832,483)
PLUMBING PERMITS	(337,846)	(328,250)	(331,533)	(334,848)	(338,196)
OTHER	(484,343)	(456,132)	(460,693)	(465,300)	(469,953)
43-FINES FORFEITS AND PENALTIES	(194,282)	(190,000)	(190,000)	(190,000)	(190,000)
FALSE ALARM CITATIONS-POL&FIRE	(185,000)	(185,000)	(185,000)	(185,000)	(185,000)
LAPSED LICENSE/LATE FEE	(7,100)	(5,000)	(5,000)	(5,000)	(5,000)
OTHER	(2,182)				
44-INTEREST AND RENTAL INCOME	(2,478,879)	(2,514,216)	(2,514,216)	(2,514,216)	(2,514,216)
BILLINGS FORGE	(20,428)	(20,428)	(20,428)	(20,428)	(20,428)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)
DELTAPRO - LANDFILL GAS	0	(90,294)	(90,294)	(90,294)	(90,294)
INTEREST	(1,402,256)	(1,400,000)	(1,400,000)	(1,400,000)	(1,400,000)
MIRA SOLAR REVENUE	0	(50,000)	(50,000)	(50,000)	(50,000)
RENT OF PROP-ALL OTHER	(114,780)	(112,839)	(112,839)	(112,839)	(112,839)
RENTAL OF PARK PROPERTY	(72,565)	(70,000)	(70,000)	(70,000)	(70,000)
RENTAL OF PARKING LOTS	(600)	(600)	(600)	(600)	(600)
RENTAL OF PROP-FLOOD COMM	(148,560)	(148,560)	(148,560)	(148,560)	(148,560)
RENTAL-525 MAIN STREET	(21,094)	(21,094)	(21,094)	(21,094)	(21,094)
RENTS FROM TENANTS	(180,500)	(161,257)	(161,257)	(161,257)	(161,257)
SHEPHERD PARK	(118,000)	(118,000)	(118,000)	(118,000)	(118,000)
THE RICHARDSON BUILDING	(313,952)	(235,000)	(235,000)	(235,000)	(235,000)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	0	0	0	0	0
45-INTERGOVERNMENTAL	(258,570,285)	(258,934,709)	(258,946,773)	(259,667,160)	(259,667,160)
MUNICIPAL AID	(254,031,479)	(254,285,642)	(254,285,642)	(254,285,642)	(254,285,642)
CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(11,597,120)	(11,597,120)	(11,597,120)	(11,597,120)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)	(187,974,890)
HIGHWAY GRANT	(1,190,578)	(1,192,605)	(1,192,605)	(1,192,605)	(1,192,605)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)	(1,419,161)
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
OTHER MUNICIPAL AID	0	0	0	0	0
MUNICIPAL RESTRUCTURING FUNDS	0	0	0	0	0
STATE CONTRACT ASSISTANCE	0	0	0	0	0
OTHER STATE REVENUES	(103,029)	(122,716)	(122,716)	(830,774)	(830,774)
BOND INT SUB ON SCH PROJ				(46,613)	(46,613)
JUDICIAL BRANCH REV DISTRIB.	(66,947)	(76,000)	(76,000)	(76,000)	(76,000)
MANUFACTURERS' FACILITIES		0	0	0	0
SCH BUILD GRT-SERIAL				(661,445)	(661,445)
VETERANS EXEMPTIONS	(36,082)	(46,716)	(46,716)	(46,716)	(46,716)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,432,477)	(4,521,351)	(4,533,415)	(4,545,744)	(4,545,744)
DISABIL EXEMPT-SOC SEC	(6,569)	(7,755)	(7,755)	(7,755)	(7,755)
GR REC TAX-PARI MUTUEL	(227,868)	(250,000)	(250,000)	(250,000)	(250,000)
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	(61,366)	(61,366)	(61,366)
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(481,772)	(550,000)	(550,000)	(550,000)	(550,000)
PILOT CHURCH HOMES INC	(131,112)	(131,112)	(131,112)	(131,112)	(131,112)
PILOT FOR CT CTR FOR PERF	(410,779)	(400,000)	(400,000)	(400,000)	(400,000)
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
PILOT HARTFORD HILTON	(540,247)	(548,354)	(560,418)	(572,747)	(572,747)
PILOT HARTFORD MARRIOTT	(552,764)	(552,764)	(552,764)	(552,764)	(552,764)
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
OTHER	(3,300)	(5,000)	(5,000)	(5,000)	(5,000)
STATE REIMBURSEMENTS	(3,300)	(5,000)	(5,000)	(5,000)	(5,000)
46-CHARGES FOR SERVICES	(3,087,015)	(3,182,444)	(3,182,444)	(3,182,444)	(3,182,444)
CONVEYANCE TAX	(1,240,916)	(1,300,000)	(1,300,000)	(1,300,000)	(1,300,000)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
TRANSCRIPT OF RECORDS	(821,151)	(839,250)	(839,250)	(839,250)	(839,250)
OTHER	(724,948)	(743,194)	(743,194)	(743,194)	(743,194)
47-REIMBURSEMENTS	(121,624)	(144,340)	(144,340)	(144,340)	(144,340)
ADVERTISING LOST DOGS	(453)	(220)	(220)	(220)	(220)
ATM REIMBURSEMENT	(721)	(1,475)	(1,475)	(1,475)	(1,475)
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,600)	(2,600)	(2,600)	(2,600)
OTHER REIMBURSEMENTS	(3,000)	(20,500)	(20,500)	(20,500)	(20,500)
PRIOR YEAR EXPEND REFUNDS	0	(17,000)	(17,000)	(17,000)	(17,000)
REIMB FOR MEDICAID SERVICES	(16,056)	(22,000)	(22,000)	(22,000)	(22,000)
SECTION 8 MONITORING	(83,890)	(65,545)	(65,545)	(65,545)	(65,545)
WORK COMP NORM TAX APPLIC			0	0	0
OTHER	(14,904)	(15,000)	(15,000)	(15,000)	(15,000)
48-OTHER REVENUES	(236,134)	(345,650)	(345,650)	(345,650)	(345,650)
MISCELLANEOUS REVENUE	(189,124)	(169,150)	(169,150)	(169,150)	(169,150)
OVER & SHORT ACCOUNT	(737)	(1,500)	(1,500)	(1,500)	(1,500)
SALE CITY SURPLUS EQUIP	(26,150)	(60,000)	(60,000)	(60,000)	(60,000)
SALE OF DOGS	(5,993)	(5,000)	(5,000)	(5,000)	(5,000)
SETTLEMENTS - OTHER	(3,000)	(100,000)	(100,000)	(100,000)	(100,000)
OTHER	(11,130)	(10,000)	(10,000)	(10,000)	(10,000)
53-OTHER FINANCING SOURCES	(14,941,496)	(16,554,137)	(16,554,137)	(16,554,137)	(16,554,137)
CORPORATE CONTRIBUTION	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)	(10,000,000)
DOWNTOWN NORTH (DONO)	0	(993,500)	(993,500)	(993,500)	(993,500)
REVENUE FROM HTFD PKG AUTHY	(2,076,496)	(2,695,637)	(2,695,637)	(2,695,637)	(2,695,637)
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)	(2,750,000)
OTHER	(115,000)	(115,000)	(115,000)	(115,000)	(115,000)
Grand Total	(567,758,310)	(575,911,752)	(583,491,742)	(590,132,874)	(600,404,232)

FY2021 Recommended Budget and FY2022-FY2025 Forecast Expenditures by Major Category

DESCRIPTION	FY2021 RECOMMENDED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
PAYROLL	111,782,390	114,769,886	116,199,842	117,516,111	118,897,926
FT	95,765,442	98,590,069	99,855,346	101,005,107	102,218,563
HOL	2,404,357	2,440,422	2,477,029	2,514,184	2,551,897
OT	12,088,532	12,200,095	12,312,774	12,426,580	12,541,524
PT	1,524,059	1,539,300	1,554,693	1,570,240	1,585,942
BENEFITS	93,770,946	100,477,374	102,440,446	105,901,461	110,541,077
1HEALTH	34,601,019	37,004,890	39,576,487	42,327,532	45,270,572
2MITIG	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
3PEN	49,316,611	51,795,655	51,901,659	52,390,318	53,841,631
3PEN	20,000	20,600	21,218	21,855	22,510
3PEN-CMERS	2,035,993	2,095,437	2,155,823	2,218,846	2,283,743
3PEN-MERF	43,653,000	45,722,000	45,767,000	46,192,000	47,577,760
3PEN-OTHER	357,618	357,618	357,618	357,618	357,618
3PEN-PAYOUT	3,250,000	3,600,000	3,600,000	3,600,000	3,600,000
4INSUR	4,557,677	4,648,831	4,741,807	4,836,643	4,933,376
CONCESSIONS	0	0	0	0	0
FRINGE REIMBURSEMENTS	(3,800,000)	(3,500,520)	(3,500,520)	(3,500,520)	(3,570,530)
LIFE INSURANCE	315,652	325,122	334,875	344,921	355,269
OTHER BENEFITS	4,414,719	4,751,314	4,811,603	4,866,562	5,012,559
SOC SEC	4,144,719	4,473,214	4,525,160	4,571,526	4,708,672
TUITION REIMBURSEMENT	20,000	20,600	21,218	21,855	22,510
UNEMPLOY COMP	250,000	257,500	265,225	273,182	281,377
WAGE	(88,482)	938,294	0	0	0
WORKERS COMP	5,453,750	5,513,788	5,574,535	5,636,003	5,698,200
DEBT	11,657,446	13,161,977	15,263,673	15,265,708	15,265,209
DEBT	11,657,446	13,161,977	15,263,673	15,265,708	15,265,209
CLEAN WATER	115,584	115,583	115,583	115,583	115,583
DONO	4,644,950	4,647,544	4,647,263	4,647,281	4,644,725
GILOT	96,912	98,850	100,827	102,844	104,901
PAY GO CAPEX	6,800,000	8,300,000	10,400,000	10,400,000	10,400,000
LIBRARY	8,325,687	8,629,584	8,766,577	8,925,974	9,090,496
MHIS	3,167,436	3,283,047	3,329,076	3,375,864	3,423,424
UTILITY	26,291,225	27,776,833	29,380,371	31,146,791	33,160,928
OTHER	28,749,906	28,626,082	28,993,203	28,883,991	30,909,819
EDUC	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
Grand Total	567,758,310	580,738,057	588,386,462	595,029,173	605,302,154

FY2021 Recommended Budget and FY2022-FY2025 Forecast Expenditures by Department

DESCRIPTION	FY2021 RECOMMENDED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
00111 MAYOR'S OFFICE	603,584	603,814	604,045	604,278	604,513
00112 COURT OF COMMON COUNCIL	509,815	511,266	512,731	514,210	515,703
00113 TREASURER	487,540	492,353	497,217	502,133	507,099
00114 REGISTRARS OF VOTERS	472,452	473,830	475,215	476,606	478,005
00116 CORPORATION COUNSEL	1,554,808	1,555,526	1,556,256	1,556,999	1,557,755
00117 TOWN & CITY CLERK	793,100	799,239	805,428	811,665	817,952
00118 INTERNAL AUDIT	510,567	513,741	516,935	520,149	523,382
00119 CHIEF OPERATING OFFICER	1,366,789	1,371,362	1,375,952	1,380,561	1,385,187
00122 METRO HARTFORD INNOVATION SERV	3,167,436	3,283,047	3,329,076	3,375,864	3,423,424
00123 FINANCE	3,609,199	3,648,221	3,687,678	3,727,573	3,767,912
00125 HUMAN RESOURCES	1,459,364	1,464,610	1,469,895	1,475,217	1,480,578
00128 OFFICE OF MANAGEMENT & BUDGET	1,199,258	1,202,625	1,206,002	1,209,390	1,212,788
00132 CHILDREN FAMILY RECREATION	3,421,785	3,434,492	3,447,307	3,460,230	3,473,263
00211 FIRE	35,345,057	36,878,252	37,438,744	38,007,975	38,586,084
00212 POLICE	45,948,288	47,186,511	47,838,328	48,366,147	48,949,056
00213 EMERGENCY SERVICES & TELECOMMU	3,904,021	3,938,681	3,973,683	4,009,032	4,044,730
00311 PUBLIC WORKS	16,032,382	16,153,566	16,275,764	16,398,985	16,523,239
00420 DEVELOPMENT SERVICES	4,223,699	4,264,988	4,306,683	4,348,788	4,391,306
00520 HEALTH AND HUMAN SERVICES	5,017,218	5,056,158	5,095,505	5,135,263	5,175,436
00711 EDUCATION	284,013,274	284,013,274	284,013,274	284,013,274	284,013,274
00721 HARTFORD PUBLIC LIBRARY	8,325,687	8,629,584	8,766,577	8,925,974	9,090,496
00820 BENEFITS & INSURANCES	93,770,946	100,477,374	102,440,446	105,901,461	110,541,077
00821 DEBT SERVICE	11,657,446	13,161,977	15,263,673	15,265,708	15,265,209
00822 NON OP DEPT EXPENDITURES	40,364,595	41,623,565	43,490,048	45,041,692	48,974,684
Grand Total	567,758,310	580,738,057	588,386,462	595,029,173	605,302,154

FY2021 Recommended Budget and FY2022-FY2025 Forecast Expenditures by Non-Operating Departments

DESCRIPTION	FY2021 RECOMMENDED	FY2022 FORECAST	FY2023 FORECAST	FY2024 FORECAST	FY2025 FORECAST
00822 NON OP DEPT EXPENDITURES	40,364,595	41,623,565	43,490,048	45,041,692	48,974,684
822002 PAYMENT FOR COMMUNITY IMPACT	79,371	79,371	79,371	79,371	79,371
589232 PUBLIC TV AND MEDIA	54,371	54,371	54,371	54,371	54,371
589271 CIVIC ENGAGEMENT	25,000	25,000	25,000	25,000	25,000
822003 VEHICLES AND EQUIPMENT & TECH	3,462,974	3,439,174	2,996,586	2,444,909	3,220,746
573038 BODY CAMERAS - CEW'S	231,790	231,790	231,790	231,790	231,790
573040 IN-CAR CAMERAS	39,900	39,900	39,900	39,900	39,900
573044 CAMERA MAINTENANCE	95,000	95,000	95,000	95,000	95,000
577320 EXISTING LEASES	1,358,994	658,979	551,677	0	0
577321 NEW LEASES AND PURCHASES	1,737,290	2,413,505	2,078,219	2,078,219	2,854,056
822004 PAYMENT TO GOVT AGENCY	77,964	77,964	77,964	77,964	77,964
589228 GRT HTFD TRANSIT DISTRICT	19,964	19,964	19,964	19,964	19,964
589229 PROBATE COURT	58,000	58,000	58,000	58,000	58,000
822005 LEASE PAYMENTS	2,041,103	2,101,678	2,164,252	2,228,894	2,295,675
544003 RENTAL 250 & 260 CONSTITUTION	1,531,853	1,585,468	1,640,959	1,698,393	1,757,837
544004 RENTAL OF OFFICES	235,000	239,700	244,494	249,384	254,372
544024 COPIER MACHINE	215,000	216,075	217,155	218,241	219,332
590054 PARKING GARAGE EXPENSES	59,250	60,435	61,644	62,877	64,134
822006 PAY OUTSIDE AGENCIES & OTHERS	4,508,638	4,191,225	4,778,563	4,993,535	6,010,764
534028 STAFF TRAINING SERVICES	70,000	70,000	70,000	70,000	70,000
534098 OTHER TECH & PROF SERVICE	35,000	35,000	35,000	35,000	35,000
543000 REPAIRS AND MAINTENANCE	425,000	427,125	429,261	431,407	433,564
544202 ELECTIONS EXPENSES	297,471	230,000	230,000	467,378	469,715
554000 ADVERTISING	19,000	19,095	19,190	19,286	19,383
555098 DOCUMENT CONVERSION	73,232	73,598	73,966	74,336	74,708
588999 CONTINGENCY FUND	2,770,935	2,506,847	3,079,795	3,042,749	4,042,749
589254 SINGLE AUDIT FIN SVCS	185,000	188,700	192,474	196,323	200,250
589256 TENS	393,000	400,860	408,877	417,055	425,396
589370 MARB EXPENSES	-	-	-	-	-
599060 GOLF ENTERPRISE	240,000	240,000	240,000	240,000	240,000
822007 CLIENT SERVER TECHNOLOGY	275,000	275,000	275,000	275,000	275,000
534098 OTHER TECH & PROF SERVICE	275,000	275,000	275,000	275,000	275,000
822008 FUEL UTILITY & TIP FEE PMT	26,291,225	27,776,833	29,380,371	31,146,791	33,160,928
534070 CONTRACT CONSULTANT SERV	150,000	150,750	151,504	152,261	153,023
534098 OTHER TECH & PROF SERVICE	249,000	249,000	249,000	249,000	249,000
562000 ELECTRICITY	3,635,000	3,717,006	3,788,075	3,888,118	4,037,227
562024 PIPED HEAT & A/C	790,000	795,159	817,972	855,263	923,633
562028 FUEL OIL HEATING	2,500	2,513	2,503	2,521	2,502
562600 PIPED GAS	750,000	754,898	776,556	811,959	876,867
562625 GASOLINE	891,000	913,551	932,005	940,561	972,775
562627 DIESEL FUEL	396,000	412,287	424,747	442,272	455,005
562923 WATER	1,817,000	1,907,850	2,003,243	2,103,405	2,208,575
566230 ENERGY EFFICIENCY	-	-	-	-	-
566263 FUEL CELL LEASE	270,000	270,000	270,000	270,000	270,000
589226 METROPOLITAN DISTRICT	13,367,100	14,329,531	15,361,257	16,467,268	17,652,911
589231 HARTFORD HOUSING AUTHORITY	20,000	20,600	21,218	21,855	22,510
590050 OTHER DISPOSAL FEES	1,258,625	1,283,798	1,309,473	1,335,663	1,362,376
590053 TIPPING FEES (CRRA)	2,695,000	2,969,890	3,272,819	3,606,646	3,974,524
822009 LEGAL EXPENSES AND SETTLEMNTS	3,395,000	3,449,000	3,504,620	3,561,909	3,620,916
534010 LEGAL SERVICES	1,800,000	1,854,000	1,909,620	1,966,909	2,025,916
589371 SETTLEMENTS	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
589372 TAX APPEAL	75,000	75,000	75,000	75,000	75,000
589373 PY TAX REFUNDS	400,000	400,000	400,000	400,000	400,000
590040 FEES-CRT RECORD LICEN INS	120,000	120,000	120,000	120,000	120,000
822013 ADVOCACY	233,320	233,320	233,320	233,320	233,320
589227 CAP REG COUN OF GOVERN	88,571	88,571	88,571	88,571	88,571
589245 CCM	84,749	84,749	84,749	84,749	84,749
589252 LEGISLATIVE SVCS	60,000	60,000	60,000	60,000	60,000
Grand Total	40,364,595	41,623,565	43,490,048	45,041,692	48,974,684

PARKING AGREEMENT

THIS PARKING AGREEMENT (the "Agreement") is entered into by and between **AETNA LIFE INSURANCE COMPANY**, a Connecticut corporation ("Aetna"), with a principal place of business at 151 Farmington Avenue, Hartford, Connecticut and the **CITY OF HARTFORD** (the "City") with a principal place of business at 550 Main Street, Hartford, Connecticut 06103.

WHEREAS, Aetna is the owner of a surface parking lot known as "Lot 5" (located at the northwest corner of Laurel Street and Hawthorn Street), in Hartford, Connecticut, and identified on the site plan attached hereto as Exhibit A as lot number "5" (the "Property"); and

WHEREAS, City desires to obtain permission from Aetna to use the Property for the parking of one hundred eighty (180) personal vehicles for City's employees and invitees.

NOW THEREFORE, for good and valuable consideration and the mutual promises contained herein, the parties hereto agree as follows:

1. Agreement to Park. Aetna hereby grants to City the right to the use of one hundred eighty (180) parking spaces on an exclusive basis, to enter over, across and upon the Property for the purpose of parking Monday through Friday 6 a.m. to 6 p.m. The City hereby acknowledges that a parking access card is required in order to access the security gates to the Property. In connection with the foregoing, Aetna has provided the City two hundred twenty-five (225) parking access cards. If City requires any replacement parking access cards at any time during the term of this Agreement, City shall pay to Aetna with such request an amount equal to Twenty-Five Dollars (\$25.00) per replacement parking access card. City expressly agrees that it does not and shall not claim, at any time, any interest or estate of any kind or extent whatsoever in the Property.
2. Utilities; Maintenance and Repairs. City shall be responsible, at its sole cost and expense, for all management and operation of the Property, including but not limited to, maintenance and repair as needed to keep the Property in good working order and condition, including, without limitation, pothole repair, lighting the parking lot, maintenance of such lighting system (including light bulb replacement), as well as regular commercially appropriate sweeping, snow and ice removal. Aetna's sole obligation in connection herewith shall be to ensure the provision of electrical service to the Property, the cost of which shall be borne solely by City through prompt payment of such electrical service charges as may be made by the service utility provider, with such billing (without mark-up by Aetna) to be provided by Aetna, or directly to City by the utility provider, as determined and facilitated by Aetna. Aetna shall be responsible, at its cost, for the maintenance and repair of the gate control system following notice of need therefor from City, provided, however, that City shall be responsible for the costs incurred by Aetna to make any repairs to the gate control system caused by the negligence or misconduct of City, its employees, agents or invitees. In addition, the parties acknowledge that there is a fence/gate that needs to be closed every evening by hand and locked at the entrance to the Property, which shall be the City's obligation under the Agreement.
3. Term. The term of this Agreement (the "Term") will commence on August 1, 2020 (the "Commencement Date"), and terminate July 31, 2021 ("Expiration Date"), unless sooner terminated, as provided herein.

4. Consideration. In consideration of the use of the Property granted by this Agreement, City shall pay Aetna a fee of Ten Thousand Eighty and 00/100 Dollars (\$10,080.00) per month, based on the rate of Fifty-Six and 00/100 Dollars (\$56.00) per space per month and One Hundred Eighty (180) spaces (the "Rent"). The Rent shall be payable to Aetna within thirty (30) days following invoice from Aetna. Aetna shall use reasonable efforts to invoice on a monthly basis.

5. Use.

a. Hours of use shall be Monday through Friday, 6 a.m. to 6 p.m.

b. City shall use the Property solely to park vehicles during the permitted hours of use for business purposes, and for no other purpose, including, without limitation, weekend or overnight parking. By way of example of the foregoing, and not limitation, the Property shall not be used as a training or practice facility, or for any reason other than for the parking of cars for business purposes. City, and its agents, employees, and contractors, shall use the Property (as permitted herein) in compliance with all laws, and in a safe and clean manner.

c. No dangerous explosives may be brought onto, stored or used on or in the Property.

d. City shall not install any equipment or fixtures or make any alterations to the Property without the prior written permission of Aetna. Notwithstanding the foregoing, effectuating the repair and maintenance obligations of City described in Paragraph 2 above shall not require the prior approval of Aetna.

e. Notwithstanding subsections 5a.-d. above, City shall have a right (the "After Hours Use") to use the Property on weekends between the hours of 8 a.m. and 5 p.m., and/or after-hours Monday through Friday from 6 p.m. to 10 p.m., during the Term, pursuant to the terms herein. No later than three (3) business days prior to each such use, City shall notify Aetna's property management representative John Walsh of Newmark Grubb Knight Frank (or if Mr. Walsh is not available, City may contact Craig Brown or Tony Janakas) of the scheduled date and type of event. Such notice may be via email. Aetna shall have the right to approve or deny the request in its sole but reasonable discretion, which decision shall be conveyed to City in writing, which writing may be via email. Aetna may change its representative from time to time upon written notice to City.

The cost for using the Property under the After Hours Use shall be calculated as follows, without pro-ration of any type:

- a. Weekend Daily Rate: \$500.00
- b. Weekday After Hours Rate: \$250.00

Any required fee for the After Hours Use shall be considered rent under the Agreement and shall be paid to Aetna with City's next due Rent payment following the applicable use. All provisions of the Agreement apply to City's use of the Property under the After Hours Use, including, without limitation, any rights afforded Aetna, and any insurance, indemnity, holdover, and utility/maintenance/repair obligations of City (including but not limited to, lighting and snow and ice removal).

6. Insurance; Indemnity.

a. Throughout the Term, City shall maintain, at its sole cost and expense with an insurer holding a Best Rating of not less than A-, insurance coverage as follows (A): a Commercial General Liability Insurance policy naming Aetna as additional insured through endorsement. The limits of such insurance shall be in an amount not less than \$3,000,000.00 for all damages arising out of bodily injuries to, or death of, all persons and injuries to or destruction of property, in any one accident or occurrence, and, subject to that limit per accident, a total (or aggregate) limit of \$3,000,000.00 for all damages arising out of bodily injuries to, or death of, all persons and injuries to or destruction of property per policy period. Such coverage shall be (i) applicable solely to the Property, (ii) not exhausted by any other claims not connected to the Property, and (iii) considered primary to any insurance carried by Aetna with regard to claims arising out of City's use (or the use by its agents, employees, or contractors) of the Property, regardless of fault; and (B) Workers' Compensation Insurance with limits as required by law.

b. All insurance shall be written on an occurrence basis as opposed to "claims made" basis.

c. City shall provide Aetna with copies of certificates of insurance for the required insurance hereunder, as well as a copy of the policy required under Section 6a.(A), not later than the Commencement Date and thereafter not later than thirty (30) days prior to the expiration of each such policy. If at any time City fails to maintain the insurance required herein, Aetna shall have the right to maintain said insurance at City's sole cost and expense.

d. The limits of coverage of such insurance required to be carried by City shall not in any way limit, reduce or restrict the liability of City.

e. Notwithstanding anything herein to the contrary, City hereby waives any and all claims against Aetna associated with its use (or the use by its agents, employees, or contractors) of the Property, regardless of fault.

f. Each party shall be fully and solely responsible for any and all costs and expenses associated with its insurance and thus shall pay any and all coverage deductibles and/or self-insured retentions under any policies required of it to be maintained under this Agreement in connection with the Property.

g. City shall indemnify, defend and hold harmless Aetna and its officers, representatives, agents, servants, employees, successors and assigns from and against any and all (1) claims arising, directly, by an act, or willful misconduct, of City, its employees, agents, contractors or invitees ("Claims"); and (2) liabilities, damages, losses, costs and expenses, including but not limited to, reasonable attorneys' and other professionals' fees, arising, directly or indirectly, in connection with said Claims.

h. The liability of City to indemnify, defend and save and hold harmless Aetna as provided herein shall be effectively protected by insurance to the extent insurable. However, the limits of coverage of such insurance purchased by City shall not in any way limit, reduce or restrict City's obligation under any indemnification and save and hold harmless provisions stated in this Agreement.

7. Miscellaneous.

a. If City shall (a) fail to pay any installment of Rent hereby reserved within five (5) days after receiving written notice from Aetna that the same is overdue; or (b) default in fulfilling any

other covenant or provision of this Agreement on its part to be performed and fail to remedy such default within ten (10) days after written notice from Aetna, then Aetna shall have any right, power, or remedy permitted to it by law and equity, and shall have the right to terminate this Agreement. Without limiting the foregoing, with respect to (b) above, Aetna shall also have the right, but not the obligation, to remedy such City failure, at the sole cost and expense of City.

b. City shall have the right to elect to terminate this Agreement prior to the end of the Term (an “Early Termination”) by providing Aetna with ninety (90) days’ prior written notice of such election. City shall continue to pay Rent and be obligated under this Agreement up until that date which is ninety (90) days following such notice (the “Early Termination Date”). Rent shall be prorated for any partial month prior to the Early Termination Date. Provided that City is not in default in fulfilling its duty to pay Rent or any other covenant or provision of this Agreement on its part to be performed, City shall surrender its parking access cards and its use of the Property in accordance with paragraph 7.1, and this Agreement shall then terminate on the Early Termination Date. An Early Termination hereunder shall be self-operative, and no additional agreement between Aetna and City shall be necessary to effectuate such Early Termination; provided, however, Aetna and City shall, for their mutual convenience if requested by either party, execute a termination agreement prior to the Early Termination Date commemorating the Early Termination.

c. All notices required under this Agreement shall be in writing and shall be transmitted by overnight courier or certified mail, return receipt requested (postage prepaid) as follows:

to City at: Hartford Public Schools, 960 Main Street, 9th Floor, Hartford, CT 06103, Attention: Claudio Bazzano, Executive Director of Facilities AND Office of the Mayor, 550 Main Street, Hartford, CT 06103

with a copy to: Corporation Counsel, Office of Corporation Counsel
550 Main Street, Hartford, CT 06103

to Aetna at : Aetna Life Insurance Company, 151 Farmington Avenue, Hartford, CT 06156-9666, Attention: Real Estate Services – RTB1

with a copy to: Wiggin and Dana LLP, 20 Church Street, Hartford, CT 06103, Attention: Robyn C. Abbate

d. This Agreement may not be modified except in writing signed by both Aetna and City. Any modification of this Agreement or additional obligation assumed by either of Aetna or City in connection with this Agreement shall be binding only if evidenced in a writing signed by Aetna and City.

e. This Agreement shall not be recorded on the Land Records.

f. The failure of Aetna or City to insist upon the performance of any of the terms and conditions of this Agreement or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearance or waiver had occurred.

g. Aetna shall have the right to close the parking lot on the Property at any time due to an emergency or any other matter of force majeure if, in the reasonable opinion of Aetna, the safety

of those using the Property is at risk. If any of City's employees, agents, or contractors violate any of the rules and regulations of the Property, or the terms and conditions of this Agreement, including, without limitation, using the Property after the Expiration Date, Aetna shall have the right to shut off the parking access card associated with the violation and tow any cars in violation of same without liability to Aetna, at the cost of City.

h. This Agreement shall be subject and subordinate to the lien of any mortgage or deed of trust, or other monetary encumbrance now in existence or hereafter placed on the Property, provided that the holder thereof shall agree in such mortgage or deed of trust that this Agreement shall not be terminated or otherwise affected by the enforcement of any such mortgage or deed of trust or other monetary encumbrance if at the time thereof City is not in default under this Agreement beyond any applicable grace, notice or cure periods.

i. City may not assign, sublet or license this Agreement, the parking access cards, or its limited right to use the Property.

j. If any portion of the Property is damaged by fire or other casualty, or taken by eminent domain or deed in lieu thereof, then, except as provided below, the damage, or in the case of eminent domain, the remaining Property, shall be promptly repaired by and at the expense of Aetna until such repairs and restoration are completed, and the Rent shall be abated in proportion to the portion of the Property which is rendered unusable to City. If the damage or taking materially adversely affects City's ability to park and shall not be susceptible of complete repair and restoration (or shall not be completely repaired and restored by Aetna within forty-five (45) days after the occurrence of such casualty or taking), then City or Aetna may, by notice to the other, terminate this Agreement as of the date of such casualty or taking.

k. City shall, at its own expense, comply with and cause the Property to comply with all present and future laws, ordinances, orders, and regulations of federal, state, county, city and other governmental authorities having or claiming jurisdiction, including, without limitation, The Americans with Disabilities Act.

l. City, at the end of the term of this Agreement, shall peaceably surrender the parking access cards that have been paid for and provided and its use of the Property in at least as good condition as when City took possession, and in the condition required by this Agreement, except for: (i) reasonable wear and tear, (ii) loss by fire or other casualty, and (iii) loss by condemnation. City shall remove all of its property (and the property of its agents, employees, and contractors) from the Property on or before the expiration of the term of this Agreement and pay the cost of repairing all damage to the Property caused by such removal.

m. In the event City, or any party claiming under City, retains possession of a portion of the Property (which shall include, without limitation, cars/trucks remaining in the Property) after the Expiration Date or earlier termination of this Agreement, no tenancy or interest shall result from such possession, and such parties shall be subject to immediate eviction and removal. City or any such party shall pay Aetna, as compensation for use and occupancy for the period of such holdover, an amount equal to one hundred fifty percent (150%) of the Rent otherwise provided for herein during the time of holdover. City shall also be liable for any and all damages sustained by Aetna as a result of such holdover. No holding over by City, whether with or without consent of Aetna, shall operate to extend the term of this Agreement. Aetna shall have the right to remove any of City's property, and the property of its agents, employees, and contractors, at any time after the Expiration Date, or earlier termination of this Agreement at the sole cost and expense of

City (payable upon demand), and without incurring any liability to Aetna, or its agents, employees, or contractors.

n. Aetna and City represent that (i) the individuals executing this Agreement on behalf of Aetna and City, respectively, have full authority and power to execute and deliver this Agreement, and (ii) this Agreement constitutes a valid and binding obligation on the parties hereto. This Agreement contains all of the agreements of the parties hereto with respect to the matters contained herein, and no prior agreement, arrangement or understanding pertaining to any such matters shall be effective for any purpose. This Agreement shall be governed by the laws of the State of Connecticut. Headings in this Agreement are for reference purposes only. If any part, term or provision of this Agreement is held by any court of competent jurisdiction to be invalid, illegal or in conflict with any applicable law, the validity of the remaining portions of this Agreement shall not be affected thereby, and the rights and obligations of the parties hereto shall be construed and enforced as if this Agreement did not contain the particular part, term or provision held to be invalid, illegal or in conflict with any applicable law. This Agreement may be executed in two or more counterparts. Furthermore, the parties agree that (i) this Agreement may be transmitted between them by electronic mail and (ii) electronic signatures shall have the effect of original signatures relative to this Agreement.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as set forth below.

Signed in the presence of:

AETNA LIFE INSURANCE COMPANY

By: _____ rca

Anthony Janakas
Its Duly Authorized Signatory

Date signed: _____, 2020

CITY OF HARTFORD

Signed in the presence of:

By: _____

Luke A. Bronin
Its Mayor
Duly Authorized

Date signed: _____

APPROVED AS TO FORM AND LEGALITY:

Howard G. Rifkin

EXHIBIT A

Property



26284\1\4834-6827-9479.v1

Great Path Academy

How compensation works:

July 1, 2020 – June 30, 2025

\$2,900,000

The compensation amount is based on FY2020 enrollment. The contract is for 5 years. HBOE pays 12% to MCC.

Compensation: MCC shall be compensated for program services, including utility costs, direct facility and administrative costs, and administrative services fee, quarterly based on twelve (12%) percent of total revenue to GPA of the per-student contributions of the participating districts, including supplemental billings for direct services to students, and the per-student grant to the BOR from the State Department of Education pursuant to C.G.S. Section 10-264I. Payments made to MCC from GPA resources managed by Hartford shall be recorded as an expense in the GPA financial records maintained by Hartford. The services that MCC shall provide based on the compensation in this section are outlined below and in Section I.II.E. of this Agreement.

- a) Utility Costs incurred by MCC for the GPA facility, shall be allocated to GPA and MCC in the same proportion as the estimated hours of total use of the GPA facility on an annual basis including daytime, evening, weekday, weekend and summer use.
- b) Direct GPA Facility and Administrative Costs incurred by MCC on behalf of GPA under Section I.II.E., for personnel costs related to personnel and fringe benefits for the support of GPA and for capital expenditures, shall be charged to GPA and MCC.
- c) An administrative service fee shall cover the other Facility and Administrative services and support provided by MCC on behalf of GPA.
- d) Except by mutual written agreement between MCC and Hartford, the total charges to GPA from GPA resources managed by Hartford for MCC services, fees and/or costs, shall not exceed twelve percent (12%) of the total per student grant to the BOR from the State Department of Education pursuant to C.G.S. Section 10-264I and the per student contributions of the participating districts, including supplemental billings for direct services to students.

And receives 4% revenue from MCC.

Compensation:

- 1. Hartford shall be compensated for its program services quarterly based on 4.8% of total revenue to GPA of the per-student contributions of the participating districts, including supplemental billings for direct services to students, and the per-student grant to the BOR from the State Department of Education pursuant to C.G.S. Section 10-264I.

This is what the actuals look like for this FY.

Funding Source	Amount	12% MCC Fee	4.8 % HPS
State Magnet Award	3,461,900	500,865	166,171
Tuition Collection	1,126,125	135,135	54,054
SPED Reimbursement		-	-
	4,588,025	636,000	220,225

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: May 18, 2020

The Sprague subcommittee has not met since the last meeting of the full MARB. The First Selectman and the Board of Finance are in the process of preparing a proposed FY 2021 budget. The Town had hoped that an easing of restrictions on social gatherings would occur in time to allow for a referendum on the budget. Now that that appears to not be a possibility, the Town is considering releasing a proposed budget for a period of public comment followed by adoption of the budget by the Board of Finance. An approximation of the likely timeline is provided below.

As noted in the below timeline, a meeting of the MARB's Sprague subcommittee is anticipated for the week of May 29.

- May 21: Meeting of Sprague Board of Finance to release proposed FY 2021 budget.
- May 22 – June 4: Public comment period
- Week of May 29: Sprague Subcommittee review proposed budget and provide feedback to Town of Sprague
- Approximately June 10: Board of Finance budget adoption
- June 11: MARB approval of FY 2021 budget

Town of Sprague Budget Status as of March 31, 2020

Summary

As of the end of March 2020, total revenues collected are 87% of the FY 2019/20 budgeted amount. Year to date collections include the \$500,000 in Municipal Restructuring Funds received as part of the Memorandum of Agreement with the State and \$1,332,602 for the first and second installment of ECS funds. Excluding the restructuring funds, total revenues as of 2/29/20 would be at 82% of budget, which is slightly less than revenues for the same period in FY 2018/19 which were at 86%. This is mainly due to the Town having received 50% of Town Aid Road (\$75,532) and 100% of Municipal Revenue Sharing (\$386,528) at this point in FY 2018/2019. The Town has not received either of those revenues as of March 31.

Total expenditures as of 3/31/20 are at 67% of budget. This is 9% lower than expenditures for the same period in FY 2018/19 which were 76%.

<i>Budget Category</i>	FY 2019/2020			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	5,931,604	5,856,870	99%	98%
State Education Grants	2,690,078	1,332,602	50%	50%
Other State Grants	597,726	46,425	8%	82%
Other Revenue	222,771	987,216	443%	204%
Total General Fund Revenues	9,442,179	8,223,113	87%	86%
Town/Municipal Expenditures	2,903,205	2,255,118	78%	79%
Board of Education Expenditures	6,525,766	4,029,875	62%	75%
Total General Fund Expenditures	9,428,971	6,284,992	67%	76%

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of January. At this time, no significant variances are projected for either revenues or expenditures.

Revenues

Property Taxes are the largest revenue source to the Town, representing 62.8% of total revenues. Collections on Property Taxes for the period to March 31, 2020 of the current fiscal year are at 99% of the budgeted amount. This is comparable to property tax collections for the same period in last fiscal year which were 98% of budget, as well.

State Grants make up 34.8% of total budgeted revenues. The Town has received the first and second installment of ECS (\$1,332,602) and first two installments of Mashantucket Pequot revenue (\$11,652). Other state revenues include the PILOT payment for State Property (\$6,156), State Police DUI Grant (\$15,410), receipts for fines/violations from court clerks (\$1,980), Veterans Tax Relief (\$2,576) and Disability Exemption reimbursement (\$581) as of March 31, 2020, which accounts for 42% of State Grants in the current fiscal year. For the same period last fiscal year, the Town had received 56% of its State Grants. The large variance, as

mentioned above, is due to the Town not having received any Town Aid Road or Municipal Revenue Sharing funds yet this fiscal year.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise less than 2.5% of total budgeted revenues. Current year collections on these sources total \$987,216, which includes the payment of \$500,000 of Municipal Restructuring Funds and the one-time lease payment of \$325,000 from Willimantic Waste for the lease of a portion of the former Fusion property. Adjusting year to date revenues to exclude the restructuring funds and one-time lease payment, collections on these sources are at 73% of the total budgeted amount, which is 10% less than the prior year. Revenues were at 83% for the same period in the last fiscal year [adjusted to exclude the \$250,000 sale of scrap metal which was a one-time payment received in October 2018]. The variance is mainly attributable to lower waste management revenues in the current year (41% in FY20 vs 61% in FY19), which is due to a change/error in billings from one of the local trash incinerators/carriers. The lower revenues also correlate to lower waste management expense in the current year. (The Town has since contacted the incinerator and trash carrier to rectify this issue.)

Expenditures

Departmental and other operating expenditures as of March 31, 2020 tend to range between 67% and 75% with a few exceptions where year-to-date expenditures are below that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period. Some exceptions include Highway expenditures which are 10% lower in the current year due to a mild winter and waste management expenditures which are 30% lower than the prior year due to an issue with billings from the incinerator/trash carrier. (Sprague does anticipate an increase in waste management expense in April and May 2020 due to an increase in bulky waste at the transfer station related to COVID-19) Additionally, current year fire department expenditures are 23% higher than prior year due to increased vehicle and equipment maintenance and trainings for new members.

Payments for memberships on regional agencies (98% year-to-date), insurance premiums (90% year-to-date) and maintenance contracts (87% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100%) and interest (94%) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$4,029,875 or 62% of total budget. For the same period last fiscal year, Board of Education expenditures were slightly higher at 75% of budget.

To n of Spr a ue
BOF Bud et vs. Actual
ith YE estimated totals
uly 2019 throu h March 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	an 2020	Fe 2020	Mar 2020	Bud et	Year to Date	Remainin	% of Bud et		Same Period PY %	Year to Date	Bud et	Remainin	% of Bud et
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	1,668,915	45,387	53,311	5,488,354	5,440,788	(47,566)	99%	99%	5,488,354	5,488,354	-	100%	
5000-2 - Current Interest & Lien Fees	1,425	3,518	3,763	20,000	18,168	(1,832)	91%	83%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	2,512	12,642	10,846	125,000	91,565	(33,435)	73%	52%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	719	1,796	5,032	35,000	25,789	(9,211)	74%	63%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	61,057	9,826	5,709	72,000	83,089	11,089	115%	130%	83,089	72,000	11,089	115%	
5000-6 - Firefighter Tax Abatement	-	-	-	(8,750)	-	8,750	0%	0%	(8,750)	(8,750)	-	100%	
5000-7 - PILOT Solar Farm	-	-	-	200,000	200,435	435	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(1,353)	(616)	(347)	-	(2,848)	(2,848)	100%	100%	(1,885)	-	(1,885)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(117)	(117)	100%	100%	(117)	-	(117)	100%	
Total 5000 - Taxes	1,733,275	72,553	78,314	5,931,604	5,856,870	(74,735)	99%	98%	5,940,691	5,931,604	9,087	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	666,301	-	-	2,690,078	1,332,602	(1,357,476)	50%	50%	2,690,078	2,690,078	-	100%	
Total 5100 - State Grants-School	666,301	-	-	2,690,078	1,332,602	(1,357,476)	50%	50%	2,690,078	2,690,078	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	5,222	5,416	5,222	(194)	96%	62%	5,416	5,416	-	100%	
5200-10 - Judicial 10th Circuit Court	-	540	-	1,000	1,980	980	198%	460%	1,980	1,000	980	198%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	15,000	15,410	410	103%	54%	15,410	15,000	410	103%	
5200-14 - Town Aid Roads	-	-	-	151,064	-	(151,064)	0%	50%	151,064	151,064	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	2,848	-	8,800	2,848	(5,952)	32%	32%	8,800	8,800	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	-	(386,528)	0%	100%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	6,156	-	100%	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	5,826	17,749	11,652	(6,097)	66%	67%	17,749	17,749	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	2,518	2,576	58	102%	105%	2,576	2,518	58	102%	
5200-7 - Disability Exemption Reimb.	-	-	-	695	581	(114)	84%	74%	695	695	-	100%	
Total 5200 - State Grants-Local	-	3,388	11,048	597,726	46,425	(551,301)	8%	82%	599,174	597,726	1,448	100%	
5300 - Local Revenues													
5300-1 - Interest Income	56	941	664	4,000	2,123	(1,877)	53%	405%	4,000	4,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	783	1,185	457	4,000	2,831	(1,169)	71%	60%	4,000	4,000	-	100%	
5300-13 - Landfill Receipts	2,534	1,622	818	25,000	15,593	(9,408)	62%	66%	25,000	25,000	-	100%	
5300-14 - Newsletter Ads	770	-	61	3,000	1,432	(1,568)	48%	75%	3,000	3,000	-	100%	
5300-15 - Marriage Licenses	16	-	16	150	176	26	117%	85%	176	150	26	117%	
5300-16 - Sportsmans Licenses	19	11	10	150	80	(70)	53%	42%	150	150	-	100%	
5300-17 - Farmland Preservation	90	60	72	950	840	(110)	88%	90%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	160	-	20	1,000	490	(510)	49%	28%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	3,290	1,120	269	25,000	11,369	(13,631)	45%	47%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	-	7	-	2,750	355	(2,395)	13%	13%	2,750	2,750	-	100%	
5300-5 - Sundry Receipts, faxes, etc	12	12	8	400	116	(284)	29%	178%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	964	934	1,039	10,000	11,594	1,594	116%	91%	11,594	10,000	1,594	116%	
5300-8 - Conveyance Tax	573	663	1,400	17,000	16,954	(46)	100%	66%	17,000	17,000	-	100%	
5300-9 - Copies	675	533	419	5,000	4,580	(420)	92%	80%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	9,942	7,088	5,253	98,400	68,532	(29,868)	70%	68%	100,020	98,400	1,620	102%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	200	600	200	-	827,226	827,226	100%	100%	827,226	-	827,226	100%	
5400-6 - Waste Management	-	2,355	2,660	52,000	21,087	(30,913)	41%	61%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	200	2,955	2,860	54,000	848,313	794,313	1571%	554%	881,226	54,000	827,226	1632%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	25,371	25,371	-	100%	94%	25,371	25,371	-	100%	
Total Income	2,409,718	85,984	97,475	9,442,179	8,223,113	(1,219,066)	87%	86%	10,281,560	9,442,179	839,381	109%	
Gross Profit	2,409,718	85,984	97,475	9,442,179	8,223,113	(1,219,066)	87%	86%	10,281,560	9,442,179	839,381	109%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	4,615	1,638	1,638	40,000	27,991	(12,009)	70%	82%	40,000	40,000	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	900	(300)	75%	75%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	1,538	1,538	1,200	3,676	2,476	306%	75%	3,676	1,200	2,476	306%	
6000-4 - Selectman office Sup, Misc.	103	100	-	1,260	1,122	(138)	89%	33%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	296	-	-	3,150	1,509	(1,641)	48%	67%	3,150	3,150	-	100%	

To n of Spr ue
BOF Bud et vs. Actual
ith YE estimated totals
uly 2019 throu h March 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	an 2020	Fe 2020	Mar 2020	Bud et	Year to Date	Remainin	% of Bud et		Same Period PY %	Year to Date	Bud et	Remainin
6000-6 · Selectman Executive Assistant	5,216	3,478	3,478	45,215	34,778	(10,437)	77%	77%	45,215	45,215	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	1,000	400	(600)	40%	65%	1,000	1,000	-	100%
Total 6000 · Board of Selectmen	10,430	6,854	6,754	93,025	70,376	(22,649)	76%	78%	95,501	93,025	2,476	103%
6005 · Elections												
6005-1 · Election Salaries	104	169	120	6,000	2,876	(3,124)	48%	74%	6,000	6,000	-	100%
6005-2 · Election Misc.	-	37	18	14,103	5,930	(8,173)	42%	114%	14,103	14,103	-	100%
Total 6005 · Elections	104	206	138	20,103	8,806	(11,297)	44%	100%	20,103	20,103	-	100%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	250	-	(250)	0%	5%	250	250	-	100%
Total 6010 · Board of Finance	-	-	-	250	-	(250)	0%	5%	250	250	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	22,650	20,000	(2,650)	88%	80%	22,650	22,650	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	3,346	2,259	2,161	28,210	21,665	(6,545)	77%	76%	28,210	28,210	-	100%
6012-2 · Bookkeeper-Support	-	572	311	900	883	(17)	98%	39%	900	900	-	100%
Total 6012 · Bookkeeper	3,346	2,831	2,472	29,110	22,548	(6,562)	77%	75%	29,110	29,110	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,279	3,410	1,705	22,165	17,477	(4,689)	79%	77%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	41	(259)	14%	0%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	-	-	111	1,680	177	(1,503)	11%	2%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
Total 6015 · Assessors	1,279	3,410	1,816	25,425	17,695	(7,731)	70%	67%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	3,061	2,041	2,041	26,532	20,409	(6,123)	77%	77%	26,532	26,532	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	116	190	91	700	445	(255)	64%	59%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	329	-	3,030	329	(2,701)	11%	103%	3,030	3,030	-	100%
Total 6025 · Tax Collector	3,177	2,560	2,132	30,262	21,183	(9,079)	70%	79%	30,262	30,262	-	100%
6030 · Town Treasurer	200	200	200	2,400	1,800	(600)	75%	75%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	5,740	-	4,293	20,000	15,410	(4,591)	77%	66%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	250	7,000	3,857	(3,143)	55%	0%	7,000	7,000	-	100%
Total 6035 · Town Counsel & Financial Advisr	5,740	-	4,543	27,000	19,267	(7,734)	71%	66%	27,000	27,000	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	5,719	3,812	3,812	49,562	38,122	(11,440)	77%	77%	49,562	49,562	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	509	338	-	1,463	990	(473)	68%	85%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	85%	350	350	-	100%
6040-4 · Town Clerk, School	-	225	-	900	970	70	108%	128%	970	900	70	108%
6040-5 · Town Clerk, Microfm(Security)	-	-	129	400	129	(271)	32%	264%	400	400	-	100%
Total 6040 · Town Clerk	6,228	4,375	3,941	52,675	40,211	(12,464)	76%	80%	52,745	52,675	70	100%
6045 · Telephone Services/DSL/Website	1,116	1,177	544	11,700	8,478	(3,222)	72%	77%	11,700	11,700	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	2,621	1,616	1,703	23,378	16,988	(6,390)	73%	72%	23,378	23,378	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	4,123	2,745	2,736	34,820	27,146	(7,674)	78%	78%	34,820	34,820	-	100%
Total 6050 · Pool Secretaries	6,744	4,361	4,439	58,198	44,135	(14,063)	76%	76%	58,198	58,198	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	1,481	1,100	-	9,897	8,188	(1,709)	83%	77%	9,897	9,897	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	273	-	786	2,000	1,612	(388)	81%	71%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	2,656	1,265	1,165	11,500	7,837	(3,663)	68%	88%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,997	838	523	9,000	6,093	(2,907)	68%	68%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	-	-	5,000	4,322	(678)	86%	86%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	6,407	3,203	2,474	37,397	28,051	(9,346)	75%	79%	37,397	37,397	-	100%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	5,671	-	-	31,507	15,006	(16,501)	48%	76%	15,006	31,507	(16,501)	48%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	700	150	(550)	21%	58%	150	700	(550)	21%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	1,200	278	(922)	23%	41%	278	1,200	(922)	23%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	650	108	(542)	17%	22%	108	650	(542)	17%
Total 6060 · Grants/Contracts Manager	5,671	-	-	34,057	15,541	(18,516)	46%	73%	15,542	34,057	(18,515)	46%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	834	556	556	7,225	5,566	(1,659)	77%	77%	7,225	7,225	-	100%
6100-2 · P & Z Comm. Planner	3,563	-	-	12,000	5,843	(6,157)	49%	33%	12,000	12,000	-	100%
Total 6100 · P & Z Comm.	4,397	556	556	19,225	11,409	(7,816)	59%	45%	19,225	19,225	-	100%

To n of Sprau e
BOF Bud et vs. Actual
ith YE estimated totals
uly 2019 throu h March 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	an 2020	Fe 2020	Mar 2020	Bud et	Year to Date	Remainin	% of Bud et		Year to Date	Bud et	Remainin	% of Bud et
6111 · Land Use Miscellaneous	-	79	118	800	305	(495)	38%	70%	800	800	-	100%
6115 · Ec. Devel.	-	-	-	900	-	(900)	0%	42%	900	900	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	91	82	-	1,000	823	(177)	82%	0%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	91	82	-	1,100	823	(277)	75%	0%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	700	420	770	6,500	4,463	(2,037)	69%	52%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	5,745	7,945	3,136	45,000	39,398	(5,602)	88%	137%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	250	-	-	500	500	-	100%	100%	500	500	-	100%
6200-2 · Highways, Public Works Salary	25,276	16,832	16,797	250,235	179,033	(71,202)	72%	77%	250,235	250,235	-	100%
6200-3 · Highways, Misc. o/t labor.	3,543	266	-	26,200	7,507	(18,693)	29%	55%	26,200	26,200	-	100%
6200-4 · Boots - Highways	122	56	-	2,000	1,089	(911)	54%	55%	2,000	2,000	-	100%
6200-5 · Storm Materials	959	-	4,831	27,500	23,839	(3,661)	87%	106%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	1,611	198	512	40,000	34,738	(5,262)	87%	54%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	1,524	277	492	8,000	4,320	(3,680)	54%	91%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	471	1,470	8,500	8,305	(196)	98%	123%	8,500	8,500	-	100%
Total 6200 · Highways	39,030	26,045	27,238	407,935	298,728	(109,207)	73%	83%	407,935	407,935	-	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	150	-	25	350	175	(175)	50%	75%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	-	137	-	12,300	12,437	137	101%	87%	12,300	12,300	-	100%
6202-4 · Tree Warden Mileage	-	-	-	400	180	(220)	45%	56%	400	400	-	100%
Total 6202 · Tree Maintenance	150	137	25	15,300	13,917	(1,383)	91%	79%	15,300	15,300	-	100%
6205 · Street Lighting	2,953	1,572	1,423	14,000	11,562	(2,438)	83%	64%	14,000	14,000	-	100%
6300 · Social Security	6,109	4,227	3,875	63,586	43,957	(19,629)	69%	75%	63,586	63,586	-	100%
6310 · Deferred Compensation	1,874	1,249	1,249	16,274	12,498	(3,776)	77%	77%	16,274	16,274	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,540	1,419	(121)	92%	76%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,179	9,179	0	100%	94%	9,179	9,179	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	300	-	100%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	-	-	4,815	19,262	19,260	(2)	100%	100%	19,262	19,262	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	531	-	-	2,124	1,593	(531)	75%	63%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	100%	175	175	-	100%
Total 6400 · Regional Agencies	531	-	4,815	38,528	37,700	(828)	98%	95%	38,528	38,528	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	-	-	6,856	29,290	28,447	(843)	97%	104%	29,290	29,290	-	100%
6500-2 · Insurance, Fire Department	-	-	4,134	15,890	16,536	646	104%	100%	15,890	15,890	-	100%
6500-4 · Insurance, Water & Sewer Plants	-	-	1,892	7,532	7,568	36	100%	100%	7,532	7,532	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	-	-	9,902	40,560	33,848	(6,712)	83%	85%	40,560	40,560	-	100%
6500-6 · Insurance, Empl. Medical Ins.	16,121	12,326	10,087	100,344	88,727	(11,617)	88%	83%	100,344	100,344	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	2,961	(989)	75%	75%	3,950	3,950	-	100%
Total 6500 · Insurance	16,450	12,655	33,200	197,566	178,087	(19,479)	90%	89%	197,566	197,566	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	169,220	-	(169,220)	0%	0%	169,220	169,220	-	100%
6600-2 · Police Dept., O/T 50% contra	15,020	-	-	5,000	15,020	10,020	300%	221%	15,020	5,000	10,020	300%
6600-3 · Police Dept. DARE Program	-	-	-	300	215	(85)	72%	0%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	81	-	500	81	(419)	16%	8%	500	500	-	100%
6600-5 · Police Dept. - Sch. Crs. Guard	550	396	330	3,883	2,819	(1,064)	73%	70%	3,883	3,883	-	100%
Total 6600 · Police Department	15,570	477	330	178,903	18,135	(160,768)	10%	7%	188,923	178,903	10,020	106%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	9,870	566	-	20,904	19,214	(1,690)	92%	49%	20,904	20,904	-	100%
6605-2 · Fire Dept, Fixed Expenses	3,603	7,442	3,027	36,700	31,816	(4,884)	87%	65%	36,700	36,700	-	100%
6605-3 · Fire Dept. Truck Supplies	-	79	2,403	7,400	2,482	(4,918)	34%	0%	7,400	7,400	-	100%
6605-4 · Fire Dept., Firehouse Maint.	1,140	262	1,459	9,325	5,743	(3,582)	62%	44%	9,325	9,325	-	100%
6605-5 · Fire Dept., Training	-	125	120	13,000	9,718	(3,282)	75%	58%	13,000	13,000	-	100%

To n of Sprau e
BOF Bud et vs. Actual
ith YE estimated totals
uly 2019 throu h March 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	an 2020	Fe 2020	Mar 2020	Bud et	Year to Date	Remainin	% of Bud et		Year to Date	Bud et	Remainin	% of Bud et
6605-6 · Fire Dept., Business Exp.	4,222	85	79	13,000	7,610	(5,390)	59%	49%	13,000	13,000	-	100%
6605-7 · Fire Dept., Equip. Maint.	1,131	890	485	10,000	6,008	(3,992)	60%	56%	10,000	10,000	-	100%
Total 6605 · Fire Dept.	19,966	9,449	7,573	110,329	82,591	(27,738)	75%	52%	110,329	110,329	-	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	33%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	7%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	731	731	738	8,767	6,585	(2,182)	75%	75%	8,767	8,767	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	175	-	1,346	2,050	1,521	(529)	74%	9%	2,050	2,050	-	100%
6615-4 · Burning Official - Salary	-	-	-	625	313	(312)	50%	50%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	906	731	2,084	11,442	8,419	(3,023)	74%	62%	11,442	11,442	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	2,247	1,498	1,498	19,471	14,975	(4,496)	77%	77%	19,471	19,471	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	9	(791)	1%	36%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	79	120	79	(41)	66%	208%	120	120	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	40	-	-	250	67	(183)	27%	100%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	100%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	2,287	1,498	1,577	21,141	15,130	(6,011)	72%	77%	21,141	21,141	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	296	296	296	3,556	2,662	(894)	75%	75%	3,556	3,556	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	25	(125)	17%	103%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	296	296	296	3,856	2,687	(1,169)	70%	73%	3,856	3,856	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	610	331	295	5,000	3,954	(1,046)	79%	96%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	4,621	9,733	4,532	66,000	54,841	(11,159)	83%	89%	66,000	66,000	-	100%
Total 6700 · Sanit/Wst Rem.	5,231	10,064	4,827	71,000	58,795	(12,205)	83%	89%	71,000	71,000	-	100%
6702 · Waste Management Exp. (Waste Management)	2,854	3,812	2,557	63,000	29,301	(33,699)	47%	77%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	3,382	2,149	2,124	19,143	19,063	(80)	100%	83%	19,143	19,143	-	100%
6810-2 · Commission on Aging-Munic Agent	10	10	-	500	40	(460)	8%	12%	500	500	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	2,533	22	396	1,740	4,308	2,568	248%	55%	4,308	1,740	2,568	248%
6810-5 · Comm. of Aging - Elevator Contr	206	206	206	2,437	1,807	(630)	74%	74%	2,437	2,437	-	100%
6810-6 · Comm. of Aging - Programs	75	-	61	3,000	1,982	(1,018)	66%	57%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	2,021	1,293	1,100	25,110	13,784	(11,326)	55%	66%	22,318	25,110	(2,792)	89%
6810-7a · Comm of Aging-Van Dr	2,058	1,813	1,464	16,612	14,242	(2,370)	86%	80%	16,612	16,612	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	3,000	-	-	16,225	7,651	(8,574)	47%	75%	16,225	16,225	-	100%
6810-9 · Van Expense, Comm. on Aging	719	512	2,750	7,000	5,835	(1,165)	83%	69%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	14,004	6,005	8,101	91,767	68,712	(23,055)	75%	73%	91,543	91,767	(224)	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centrl Plnt	7,012	519	459	6,000	9,013	3,013	150%	95%	9,013	6,000	3,013	150%
6950-2 · Engineering Fees, Cap. Proj.	-	1,152	2,238	5,000	3,390	(1,610)	68%	100%	5,000	5,000	-	100%
Total 6950 · Capital Project	7,012	1,671	2,697	11,000	12,403	1,403	113%	97%	14,013	11,000	3,013	127%
7000 · Parks & Playgrounds	96	-	-	1,500	738	(762)	49%	48%	1,500	1,500	-	100%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	14,594	13,578	(1,016)	93%	90%	14,594	14,594	-	100%
7002-2 · Summer Recreation Supplies	-	-	-	1,500	-	(1,500)	0%	68%	1,500	1,500	-	100%
Total 7002 · Summer Recreation(SPARC)	-	-	-	16,094	13,578	(2,516)	84%	88%	16,094	16,094	-	100%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	298	139	131	1,900	1,356	(544)	71%	64%	1,900	1,900	-	100%
Total 7003 · Recreation Facilities (BoS)	298	139	131	1,900	1,356	(544)	71%	64%	1,900	1,900	-	100%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	5,912	3,368	(2,544)	57%	99%	5,912	5,912	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	75	(425)	15%	80%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	521	222	(299)	43%	42%	521	521	-	100%
7004-8 · Rec Event-Other	-	-	-	500	261	(239)	52%	56%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	-	-	-	7,833	3,926	(3,907)	50%	86%	7,833	7,833	-	100%

To n of Sprau e
BOF Bud et vs. Actual
ith YE estimated totals
uly 2019 throu h March 2020

	Prior Three Months Totals			Current Year Totals				Comparison Same Period PY %	Estimated Year-End Totals				
	an 2020	Fe 2020	Mar 2020	Bud et	Year to Date	Remainin	% of Bud et		Year to Date	Bud et	Remainin	% of Bud et	
7005 - Other Recreation Programs													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	100%	1,250	1,250	-	100%	
Total 7005 - Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	100%	1,250	1,250	-	100%	
7010 - Grist Mill													
7010-1 - Grist Mill - Supplies, Maint.	22	-	-	850	104	(746)	12%	110%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	188	188	598	2,218	2,066	(152)	93%	74%	2,218	2,218	-	100%	
7010-3 - Grist Mill - Heat, Light	1,979	767	344	9,300	6,045	(3,255)	65%	98%	9,300	9,300	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	540	270	540	7,020	4,860	(2,160)	69%	68%	7,020	7,020	-	100%	
Total 7010 - Grist Mill	2,729	1,225	1,482	19,388	13,076	(6,312)	67%	85%	19,388	19,388	-	100%	
7012 - Historical Museum													
7012-1 - Salary	445	470	148	5,000	2,990	(2,010)	60%	58%	5,000	5,000	-	100%	
7012-14 - Sprague Historical Society	-	50	-	200	50	(150)	25%	61%	200	200	-	100%	
Total 7012 - Historical Museum	445	520	148	5,200	3,040	(2,160)	58%	58%	5,200	5,200	-	100%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	186	-	-	12,872	4,144	(8,728)	32%	70%	12,872	12,872	-	100%	
7015-10 - Library - Director	2,518	2,101	1,754	28,160	19,154	(9,006)	68%	83%	28,160	28,160	-	100%	
7015-11 - Library - Programs	250	-	25	2,000	872	(1,128)	44%	44%	2,000	2,000	-	100%	
7015-12 - Professional Fees	-	-	35	500	89	(411)	18%	34%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	25%	550	550	-	100%	
7015-2 - Library - Books	170	28	320	5,500	3,267	(2,233)	59%	38%	5,500	5,500	-	100%	
7015-3 - Library - Sup./Misc.	-	196	-	2,250	333	(1,917)	15%	31%	2,250	2,250	-	100%	
7015-4 - Library - Library Assistant - 3	161	-	-	12,872	3,961	(8,911)	31%	68%	12,872	12,872	-	100%	
7015-5 - Librarian Assistant - 5	994	990	482	12,872	4,940	(7,932)	38%	41%	12,872	12,872	-	100%	
7015-6 - Library - Librarian Assistant-2	2,570	1,926	1,491	12,872	13,829	957	107%	81%	12,872	12,872	-	100%	
Total 7015 - Library	6,849	5,241	4,107	90,448	50,939	(39,509)	56%	68%	90,448	90,448	-	100%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	255	255	255	3,056	2,294	(762)	75%	73%	3,056	3,056	-	100%	
7100-11 - Bank Fees	7	-	-	-	1	1	100%	100%	1	-	1	100%	
7100-12 - Newsletter - Misc.	261	308	264	4,000	2,712	(1,288)	68%	74%	4,000	4,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	106	52	51	600	463	(137)	77%	56%	600	600	-	100%	
7100-3 - Cemeteries, Vets Graves	-	474	-	700	474	(226)	68%	0%	700	700	-	100%	
7100-4 - Contingent Fund	1,310	-	-	3,000	2,307	(693)	77%	100%	3,000	3,000	-	100%	
7100-5 - Memorial Day Celebration	-	-	-	1,200	-	(1,200)	0%	10%	1,200	1,200	-	100%	
7100-6 - Legal Ads	-	2,569	944	9,000	14,072	5,072	156%	85%	14,072	9,000	5,072	156%	
7100-8 - Unemployment Compensation	-	-	26	-	169	169	100%	0%	169	-	169	100%	
Total 7100 - Miscellaneous	1,939	3,658	1,540	21,556	22,493	937	104%	77%	26,798	21,556	5,242	124%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	-	-	1,902	8,500	6,384	(2,116)	75%	84%	8,500	8,500	-	100%	
Total 7150 - Sewer & Water Dept.	-	-	1,902	8,500	6,384	(2,116)	75%	84%	8,500	8,500	-	100%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	-	1,308	-	9,850	8,634	(1,216)	88%	69%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	-	-	1,040	1,203	163	116%	100%	1,203	1,040	163	116%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	302	-	7,100	7,100	0	100%	100%	7,100	7,100	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	12,317	12,317	-	100%	87%	12,317	12,317	-	100%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	525	-	176	1,000	984	(16)	98%	89%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	-	-	-	7,000	3,113	(3,888)	44%	54%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	709	191	184	3,500	2,427	(1,073)	69%	86%	3,500	3,500	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	-	387	557	3,262	3,081	(181)	94%	74%	3,262	3,262	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	177	-	-	708	389	(319)	55%	75%	708	708	-	100%	
Total 7200 - Office Machines/Sup/Mnt.	1,411	2,188	917	50,777	44,248	(6,529)	87%	81%	50,940	50,777	163	100%	
7300 - Interest Payments - Bonds													
7300-14 - 2005 Bonds, Land Purchase, Rds	-	-	12,375	24,750	24,750	-	100%	100%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	-	23,900	13,200	(10,700)	55%	55%	23,900	23,900	-	100%	
7300-16 - 2013 Bonds-Variou Purposes	-	61,338	-	129,675	129,676	1	100%	100%	129,676	129,675	1	100%	
Total 7300 - Interest Payments - Bonds	-	61,338	12,375	178,325	167,626	(10,700)	94%	93%	178,326	178,325	1	100%	
7305 - Redemption of Debt-Principal													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	85,000	85,000	85,000	-	100%	100%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	-	-	125,000	125,000	-	100%	100%	125,000	125,000	-	100%	
7305-16 - 2013 Bonds Variou Purposes	-	-	-	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	-	-	-	140,000	140,000	-	100%	103%	140,000	140,000	-	100%	

BOE Budget v. Actual
June 30, 2020 to date (3/25/2020)

	<u>Current</u>		<u>Prior YTD</u>	<u>Revised</u>	<u>Year to Date</u>	<u>Encumbered/</u>	<u>Total</u>	<u>Variance</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Estimated</u>
	<u>Approved</u>	<u>Mo. Budget</u>											
1000-Regular Instruction													
1000.51110. Wages Paid to Teachers - Regular Ed	992,900.00	0.00	29,042.00	1,021,942.00	694,119.64	0.00	694,119.64	327,822.36	41,041.40	90,748.20	90,748.20	122,958.81	(17,674.25)
1000.51120. Wages Paid to Instructional Aides - Regular Ed	43,149.20	0.00	0.00	43,149.20	22,570.09	0.00	22,570.09	20,579.11	2,110.90	3,166.35	4,221.80	4,221.80	6,858.26
1000.52100. Group Life Insurance - Regular	704.88	0.00	0.00	704.88	518.10	0.00	518.10	186.78		60.16	60.16	60.16	6.30
1000.52200. FICA/Medicare Employer - Regular Ed	19,203.32	0.00	0.00	19,203.32	12,373.56	0.00	12,373.56	6,829.76	830.00	1,660.00	1,660.00	3,076.51	(396.75)
1000.52500. Tuition Reimbursement	10,000.00	0.00	0.00	10,000.00	1,968.00	0.00	1,968.00	8,032.00		1,250.00	1,250.00		5,532.00
1000.52800. Health Insurance - Regular	233,885.79	0.00	(2,791.76)	231,094.03	187,024.33	0.00	187,024.33	44,069.70		20,181.89	20,181.89		3,705.92
1000.53200. Substitutes - Regular Education	17,000.00	0.00	0.00	17,000.00	2,030.61	0.00	2,030.61	14,969.39					14,969.39
1000.53230. Purchased Pupil Services	1,250.00	0.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00					1,250.00
1000.54420. Equipment Leasing	24,548.92	0.00	0.00	24,548.92	14,554.54	6,499.48	21,054.02	3,494.90	730.30		3,278.98	2,500.00	3,485.10
1000.56100. General Supplies - Regular Education	7,000.00	0.00	(389.20)	6,610.80	332.19	0.00	332.19	6,278.61		1,500.00	1,500.00	1,500.00	1,778.61
1000.56110. Instructional Supplies - Regular Education	3,000.00	0.00	0.00	3,000.00	537.90	0.00	537.90	2,462.10		1,500.00	500.00		462.10
1000.56400. Workbooks/Disposables	10,000.00	0.00	(2,594.18)	7,405.82	7,405.82	0.00	7,405.82	0.00					0.00
1000.56410. Textbooks	3,000.00	0.00	2,983.38	5,983.38	5,982.38	0.00	5,982.38	1.00					1.00
1000.56501. Ink and Toner	8,000.00	0.00	0.00	8,000.00	3,500.68	0.00	3,500.68	4,499.32		2,500.00		1,500.00	499.32
1000.58100. Dues & Fees	9,053.00	0.00	0.00	9,053.00	7,538.00	0.00	7,538.00	1,515.00					1,515.00
Total	1,382,695.11	0.00	26,250.24	1,408,945.35	960,455.84	6,499.48	966,955.32	441,990.03	44,712.60	122,566.60	123,401.03	135,817.28	21,992.00
1200-Special Education													
1200.51110. Wages Paid to Teachers - SPED	320,900.00	0.00	(40,761.96)	280,138.04	191,968.86	0.00	191,968.86	88,169.18	8,047.43	19,852.81	20,273.32	33,373.63	6,621.99
1200.51120. Wages Paid to Instructional Aides - SPED	219,976.80	0.00	16,507.20	236,484.00	131,183.83	0.00	131,183.83	105,300.17	8,567.52	17,883.14	17,883.14	22,353.93	38,612.45
1200.51901. Wages Paid - Other Non Certified Staff - SPED	80,600.00	0.00	0.00	80,600.00	53,126.01	0.00	53,126.01	27,473.99	3,100.00	6,200.00	6,200.00	9,668.37	2,305.62
1200.52100. Group Life Insurance - SPED	866.88	0.00	0.00	866.88	699.99	0.00	699.99	166.89		55.63	55.63	55.63	(0.00)
1200.52200. FICA/Medicare Employer - SPED	31,090.71	0.00	0.00	31,090.71	16,184.50	0.00	16,184.50	14,906.21	2,034.00	4,068.00	4,068.00	4,068.00	668.21
1200.52300. Pension Contributions	3,218.76	0.00	0.00	3,218.76	2,480.00	0.00	2,480.00	738.76	106.29	212.58	212.58	212.58	(5.27)
1200.52800. Health Insurance	189,108.51	0.00	(19,217.50)	169,891.01	129,570.52	0.00	129,570.52	40,320.49		19,692.77	19,692.77		934.95
1200.53200. Substitutes - SPED	10,000.00	0.00	0.00	10,000.00	872.57	0.00	872.57	9,127.43					9,127.43
1200.53230. Purchased Pupil Services	39,000.00	0.00	(10,142.20)	28,857.80	6,629.10	3,620.83	10,249.93	18,607.87			3,620.83		18,607.87
1200.53300. Other Prof/Tech Services	2,500.00	0.00	0.00	2,500.00	1,060.00	0.00	1,060.00	1,440.00					1,440.00
1200.55800. Travel Reimbursement	1,200.00	0.00	0.00	1,200.00	672.88	0.00	672.88	527.12		527.18		250.00	(250.06)
1200.56100. General Supplies - Special Education	1,000.00	0.00	0.00	1,000.00	274.07	0.00	274.07	725.93				350.00	375.93
1200.56110. Instructional Supplies - SPED	1,000.00	0.00	2,400.00	3,400.00	2,385.92	0.00	2,385.92	1,014.08				500.00	514.08
1200.56400. Workbooks/Disposables	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00					500.00
1200.58100. Dues & Fees	760.00	0.00	0.00	760.00	550.00	0.00	550.00	210.00					210.00
Total	901,721.66	0.00	(51,214.46)	850,507.20	537,658.25	3,620.83	541,279.08	309,228.12	21,855.24	68,492.11	72,006.27	70,832.14	79,663.20
1300-Adult Education - Cooperative													
1300.55690. Tuition - Adult Cooperative	17,367.66	0.00	0.00	17,367.66	20,300.00	0.00	20,300.00	(2,932.34)			(5,853.00)		2,920.66
Total	17,367.66	0.00	0.00	17,367.66	20,300.00	0.00	20,300.00	(2,932.34)	0.00	0.00	(5,853.00)	0.00	2,920.66
1500-Stipends - Extra Curricular													
1500.51930. Extra Curricular Stipends Paid	10,152.00	0.00	0.00	10,152.00	4,376.00	0.00	4,376.00	5,776.00		5,834.00			(58.00)
Total	10,152.00	0.00	0.00	10,152.00	4,376.00	0.00	4,376.00	5,776.00	0.00	5,834.00	0.00	0.00	(58.00)
1600-Summer School													
1600.51110. Wages Paid to Teachers - Summer School	5,000.00	0.00	(2,400.00)	2,600.00	1,309.75	0.00	1,309.75	1,290.25					1,290.25
1600.51120. Wages Paid to Inst Aides - Summer School	2,250.00	0.00	0.00	2,250.00	470.59	0.00	470.59	1,779.41					1,779.41
1600.51901. Wages Paid - Other Non-Cert - Summer School	2,400.00	0.00	0.00	2,400.00	1,214.28	0.00	1,214.28	1,185.72					1,185.72
1600.52200. FICA/Medicare Employer - Summer School	309.00	0.00	0.00	309.00	147.92	0.00	147.92	161.08					161.08

BOE Budget v. Actual
June 30, 2020 to date (3/25/2020)

	<u>Current</u>		<u>Prior YTD</u>	<u>Revised</u>	<u>Year to Date</u>	<u>Encumbered/</u>	<u>Total</u>	<u>Variance</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Estimated</u>
	<u>Approved</u>	<u>Mo. Budget</u>											
2210.53220. In Service	4,000.00	0.00	5,758.93	9,758.93	9,758.93	0.00	9,758.93	0.00					0.00
2210.55800. Conference/Travel - Professional Development	8,000.00	0.00	(5,758.93)	2,241.07	2,308.72	0.00	2,308.72	(67.65)					(67.65)
2210.56100. Supplies	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00				1,500.00	500.00
Total	14,000.00	0.00	0.00	14,000.00	12,067.65	0.00	12,067.65	1,932.35	0.00	0.00	0.00	1,500.00	432.35
2220-Library/Media Services													
2230-Technology													
2230.51901. Wages Paid - Technology Staff	11,739.00	0.00	0.00	11,739.00	8,154.46	0.00	8,154.46	3,584.54	512.07	1,024.14	1,024.14	1,024.14	0.05
2230.52100. Group Life Insurance - Technology	7.56	0.00	0.00	7.56	6.30	0.00	6.30	1.26		0.42	0.42	0.42	0.00
2230.52200. FICA/Medicare Employer - Technology	898.03	0.00	0.00	898.03	611.20	0.00	611.20	286.83	40.98	81.96	81.96	81.96	(0.03)
2230.52300. Pension Contributions - Technology	469.56	0.00	0.00	469.56	361.20	0.00	361.20	108.36	15.48	30.96	30.96	30.96	(0.00)
2230.52800. Health Insurance - Technology	2,047.55	0.00	0.00	2,047.55	1,697.58	0.00	1,697.58	349.97		170.63			179.34
2230.53520. Other Technical Services	72,000.00	0.00	0.00	72,000.00	52,305.08	19,694.92	72,000.00	0.00		6,564.97	6,564.97	6,564.97	0.01
2230.56100. Supplies	500.00	0.00	0.00	500.00	13.49	0.00	13.49	486.51		500.00	1,000.00		(1,013.49)
2230.56500. Technology Supplies	2,000.00	0.00	0.00	2,000.00	1,314.88	0.00	1,314.88	685.12			685.12		0.00
2230.57340. Technology Hardware - Instructional	1,000.00	0.00	7,389.99	8,389.99	8,679.99	0.00	8,679.99	(290.00)		500.00	500.00		(1,290.00)
2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	75.00	0.00	75.00	2,925.00		1,500.00	1,500.00		(75.00)
2230.57350. Software - Instructional	11,689.01	0.00	0.00	11,689.01	3,302.20	0.00	3,302.20	8,386.81			4,200.00	4,186.81	(0.00)
2230.57351. Software - Non-Instructional	29,877.03	0.00	0.00	29,877.03	25,427.59	0.00	25,427.59	4,449.44			2,200.00	2,249.44	(0.00)
Total	135,227.74	0.00	7,389.99	142,617.73	101,948.97	19,694.92	121,643.89	20,973.84	568.53	10,373.08	17,787.57	14,138.70	(2,199.12)
2310-Board of Education													
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	11,440.00	0.00	0.00	11,440.00	7,915.88	0.00	7,915.88	3,524.12	503.45	1,006.90	1,006.90	1,006.90	(0.03)
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	6.30	0.00	6.30	1.26		0.42	0.42	0.42	0.00
2310.52200. FICA/Medicare Employer - BOE Office	875.16	0.00	0.00	875.16	578.77	0.00	578.77	296.39	42.34	84.68	84.68	84.68	0.01
2310.52300. Pension Contributions - BOE Office	457.60	0.00	0.00	457.60	352.00	0.00	352.00	105.60	15.09	30.18	30.18	30.18	(0.03)
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	2,124.83	0.00	2,124.83	875.17					875.17
2310.52700. Workers' Compensation - BOE Office	23,572.54	0.00	0.00	23,572.54	22,196.01	0.00	22,196.01	1,376.53					1,376.53
2310.52800. Health Insurance - BOE Office	4,377.90	0.00	0.00	4,377.90	3,631.56	0.00	3,631.56	746.34		364.83	364.83		16.68
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	0.00	35,000.00	35,000.00	0.00			5,000.00	5,000.00	25,000.00
2310.55200. Property/Liability Insurance - BOE Office	19,413.81	0.00	0.00	19,413.81	22,932.36	0.00	22,932.36	(3,518.55)					(3,518.55)
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	1,325.00	0.00	1,325.00	(825.00)					(825.00)
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	996.00	0.00	996.00	(696.00)					(696.00)
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	407.82	0.00	407.82	992.18			250.00	250.00	492.18
2310.58100. Dues & Fees - BOE Office	2,700.00	0.00	0.00	2,700.00	2,416.00	0.00	2,416.00	284.00					284.00
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00				500.00	0.00
Total	103,544.57	0.00	0.00	103,544.57	64,882.53	35,000.00	99,882.53	3,662.04	560.88	1,487.01	6,737.01	6,872.18	23,004.96
2320-Superintendents Office													
2320.51900. Wages Paid - Superintendent	64,000.00	0.00	0.00	64,000.00	46,690.44	0.00	46,690.44	17,309.56	2,871.43	5,742.86	5,742.86	5,742.86	(2,790.45)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	11,440.00	0.00	0.00	11,440.00	7,915.88	0.00	7,915.88	3,524.12	503.45	1,006.90	1,006.90	1,006.90	(0.03)
2320.52100. Group Life Insurance - Superintendent Office	133.56	0.00	0.00	133.56	79.34	0.00	79.34	54.22		18.07	18.07	18.07	0.01
2320.52200. FICA/Medicare Employer - Superintendent	1,803.16	0.00	0.00	1,803.16	1,255.79	0.00	1,255.79	547.37	78.20	156.40	156.40	156.40	(0.03)
2320.52300. Pension Contributions - Superintendent's Office	457.60	0.00	0.00	457.60	352.00	0.00	352.00	105.60	15.09	30.18	30.18	30.18	(0.03)
2320.52800. Health Insurance - Superintendent's Office	4,377.90	0.00	0.00	4,377.90	3,631.56	0.00	3,631.56	746.34		364.83	364.83		16.68
2320.55800. Conference/Travel - Superintendent's Office	1,000.00	0.00	0.00	1,000.00	125.00	0.00	125.00	875.00					875.00
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	64.17	0.00	64.17	235.83				200.00	35.83
2320.58100. Dues & Fees - Superintendent's Office	4,000.00	0.00	0.00	4,000.00	3,578.00	0.00	3,578.00	422.00					422.00

BOE Budget v. Actual
June 30, 2020 to date (3/25/2020)

	<u>Current</u>		<u>Prior YTD</u>	<u>Revised</u>	<u>Year to Date</u>	<u>Encumbered/</u>	<u>Total</u>	<u>Variance</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Estimated</u>
	<u>Approved</u>	<u>Mo.</u>											
	<u>Budget</u>	<u>Budget</u>											
Total	87,512.22	0.00	0.00	87,512.22	63,692.18	0.00	63,692.18	23,820.04	3,468.17	7,319.24	7,319.24	7,154.41	(1,441.02)
2400-School Administration Office													
2400.51900. Wages Paid - Principal	110,000.00	0.00	11,719.96	121,719.96	91,125.37	0.00	91,125.37	30,594.59	4,019.23	8,038.46	8,038.46	8,038.46	2,459.98
2400.51901. Wages Paid - Non-Certified - School Administration	43,680.00	0.00	0.00	43,680.00	28,381.83	0.00	28,381.83	15,298.17	2,185.45	4,370.90	4,370.90	4,370.90	0.02
2400.52100. Group Life Insurance - School Administration Office	163.80	0.00	0.00	163.80	133.35	0.00	133.35	30.45		9.10	9.10	9.10	3.15
2400.52200. FICA/Medicare Employer - School Administration	4,936.52	0.00	0.00	4,936.52	3,339.83	0.00	3,339.83	1,596.69	241.60	483.20	483.20	483.20	(94.51)
2400.52300. Pension Contributions - School Admin Office	1,747.20	0.00	0.00	1,747.20	1,328.00	0.00	1,328.00	419.20	56.91	113.82	113.82	113.82	20.83
2400.52800. Health Insurance - School Administration Office	13,237.74	0.00	14,619.27	27,857.01	20,686.88	0.00	20,686.88	7,170.13		2,313.57	2,313.57		2,542.99
2400.53300. Other Prof/Tech Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00					2,000.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	2,642.65	0.00	2,642.65	857.35		150.00	150.00	150.00	407.35
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00					750.00
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	70.40	0.00	70.40	2,429.60		1,000.00	1,000.00	300.00	129.60
2400.58100. Dues & Fees - School Administration	1,100.00	0.00	0.00	1,100.00	995.00	0.00	995.00	105.00					105.00
Total	183,615.26	0.00	26,339.23	209,954.49	148,703.31	0.00	148,703.31	61,251.18	6,503.19	16,479.05	16,479.05	13,465.48	8,324.41
2510-Business Office													
2510.51901. Wages Paid - Non Certified - Business Office	104,676.00	0.00	0.00	104,676.00	65,910.81	0.00	65,910.81	38,765.19	3,733.09	7,466.18	7,466.18	8,629.74	11,470.00
2510.52100. Group Life Insurance - Business Office	68.04	0.00	0.00	68.04	50.40	0.00	50.40	17.64		5.88	5.88	5.88	0.00
2510.52200. FICA/Medicare Employer - Business Office	8,007.71	0.00	0.00	8,007.71	5,005.36	0.00	5,005.36	3,002.35	281.71	563.42	563.42	716.35	877.45
2510.52300. Pension Contributions - Business Office	1,878.24	0.00	0.00	1,878.24	1,444.80	0.00	1,444.80	433.44	61.92	123.84	123.84	123.84	(0.00)
2510.52800. Health Insurance - Business Office	11,190.19	0.00	0.00	11,190.19	6,790.30	0.00	6,790.30	4,399.89		682.52	682.52		3,034.85
2510.53300. Other Prof/Tech Services - Business Office	2,000.00	0.00	0.00	2,000.00	9,447.48	0.00	9,447.48	(7,447.48)	450.00	900.00	900.00	900.00	(10,597.48)
2510.53410. Audit/Accounting Services - Business Office	25,750.00	0.00	0.00	25,750.00	9,884.88	0.00	9,884.88	15,865.12	182.00	15,182.00	182.00	182.00	137.12
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00					300.00
2510.56100. Supplies - Business Office	1,000.00	0.00	0.00	1,000.00	447.82	0.00	447.82	552.18			250.00	250.00	52.18
Total	154,870.18	0.00	0.00	154,870.18	98,981.85	0.00	98,981.85	55,888.33	4,708.72	24,923.84	10,173.84	10,807.81	5,274.12
2600-Building & Grounds													
2600.51901. Wages Paid - Building Maintenance	96,533.00	0.00	0.00	96,533.00	71,028.53	0.00	71,028.53	25,504.47	2,712.00	7,000.00	7,000.00	7,000.00	1,792.47
2600.52100. Group Life Insurance - Maintenance Department	75.60	0.00	0.00	75.60	50.40	0.00	50.40	25.20		3.15	3.15	3.15	15.75
2600.52200. FICA/Medicare Employer - Maintenance	7,384.77	0.00	0.00	7,384.77	5,300.40	0.00	5,300.40	2,084.37	207.46	600.00	600.00	600.00	76.91
2600.52300. Pension Contributions - Maintenance Office	2,882.05	0.00	0.00	2,882.05	1,995.30	0.00	1,995.30	886.75					886.75
2600.52800. Health Insurance - Maintenance	20,475.48	0.00	0.00	20,475.48	15,385.68	0.00	15,385.68	5,089.80					5,089.80
2600.54010. Purchased Property Services	23,694.86	0.00	0.00	23,694.86	21,397.38	5,009.59	26,406.97	(2,712.11)	128.75	4,597.59	128.75	128.75	(2,686.36)
2600.54101. Rubbish Removal	5,768.00	0.00	0.00	5,768.00	5,415.37	1,772.00	7,187.37	(1,419.37)		1,772.00			(1,419.37)
2600.54300. Equipment Repairs & Maint	4,000.00	0.00	0.00	4,000.00	4,579.29	0.00	4,579.29	(579.29)			1,000.00		(1,579.29)
2600.54301. Building Repairs & Maint	4,000.00	0.00	4,229.84	8,229.84	16,417.32	0.00	16,417.32	(8,187.48)					(8,187.48)
2600.54411. Water	2,781.00	0.00	0.00	2,781.00	1,629.79	695.25	2,325.04	455.96		650.00			501.21
2600.54412. Sewer	1,957.00	0.00	0.00	1,957.00	1,072.13	489.25	1,561.38	395.62		425.00			459.87
2600.55300. Communications - Telephone & Internet	11,223.84	0.00	0.00	11,223.84	7,369.45	2,616.00	9,985.45	1,238.39		1,100.00	350.00	1,100.00	1,304.39
2600.55800. Conference/Travel - Building Maintenance	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00					100.00
2600.56100. General Supplies - Maintenance Department	15,800.00	0.00	(4,229.84)	11,570.16	490.86	0.00	490.86	11,079.30		4,000.00	4,000.00	3,000.00	79.30
2600.56220. Electricity	56,921.76	0.00	0.00	56,921.76	37,061.17	18,926.54	55,987.71	934.05		5,050.00	5,050.00	5,050.00	4,710.59
2600.56230. Liquid Propane	12,360.00	0.00	0.00	12,360.00	6,718.59	0.00	6,718.59	5,641.41			1,000.00		4,641.41
2600.56240. Heating Oil	24,720.00	0.00	0.00	24,720.00	18,856.95	5,863.05	24,720.00	0.00		2,500.00		3,363.05	0.00
2600.56260. Gasoline	400.00	0.00	0.00	400.00	294.63	0.00	294.63	105.37			150.00		(44.63)
Total	291,077.36	0.00	0.00	291,077.36	215,063.24	35,371.68	250,434.92	40,642.44	3,048.21	27,697.74	19,281.90	20,244.95	5,741.32

BOE Budget v. Actual
June 30, 2020 to date (3/25/2020)

	<u>Approved</u>	<u>Current</u>	<u>Prior YTD</u>	<u>Revised</u>	<u>Year to Date</u>	<u>Encumbered/</u>	<u>Total</u>	<u>Variance</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Estimated</u>
	<u>Budget</u>	<u>Mo.</u>	<u>Budget Trfs</u>	<u>Budget</u>	<u>Actual</u>	<u>Ordered</u>	<u>Expenditures</u>						<u>Variance</u>
2700-Student Transportation													
2700.55100. Contracted Pupil Transp Reg	400,000.00	0.00	0.00	400,000.00	281,826.44	88,780.33	370,606.77	29,393.23		42,634.94	40,034.94	21,000.00	14,503.68
2700.55108. Contracted Pupil Transp Spec Ed HS	117,250.00	0.00	0.00	117,250.00	66,890.00	47,200.00	114,090.00	3,160.00		15,000.00	15,000.00	15,000.00	5,360.00
2700.55109. Contracted Pupil Transp Spec Ed Elem	70,000.00	0.00	0.00	70,000.00	36,545.00	28,150.00	64,695.00	5,305.00		9,383.00	9,383.00	9,383.00	5,306.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	3,000.00	0.00	0.00	3,000.00	0.00	190.65	190.65	2,809.35			190.65		2,809.35
2700.56260. Gasoline	40,000.00	0.00	0.00	40,000.00	18,438.90	0.00	18,438.90	21,561.10		2,300.00	2,300.00	2,300.00	14,661.10
Total	630,250.00	0.00	0.00	630,250.00	403,700.34	164,320.98	568,021.32	62,228.68	0.00	69,317.94	66,908.59	47,683.00	42,640.13
6000-HS Tuition													
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,456,090.06	0.00	0.00	1,456,090.06	1,109,232.05	292,162.50	1,401,394.55	54,695.51		97,387.50	94,351.65	97,387.50	57,731.36
6000.000200.55610. Tuition - HS Special Ed - public schools	356,727.78	0.00	(16,507.20)	340,220.58	317,894.19	86,874.34	404,768.53	(64,547.95)		28,958.11	28,958.11	28,958.11	(64,547.94)
6000.000200.55630. Tuition - HS Special Ed - private schools	200,256.21	0.00	0.00	200,256.21	124,980.73	108,259.93	233,240.66	(32,984.45)	25,758.48	29,733.48	29,733.48	29,733.48	(39,683.44)
Total	2,013,074.05	0.00	(16,507.20)	1,996,566.85	1,552,106.97	487,296.77	2,039,403.74	(42,836.89)	25,758.48	156,079.09	153,043.24	156,079.09	(46,500.02)
6100-Elementary Tuition													
6100.55631. Tuition - Elem Special Ed - private schools	150,990.74	0.00	0.00	150,990.74	84,572.00	48,190.00	132,762.00	18,228.74	12,047.50	12,047.50	12,047.50	12,047.50	18,228.74
6100.55660. Tuition - Elem Magnet Schools	128,159.42	0.00	0.00	128,159.42	44,171.00	50,417.80	94,588.80	33,570.62			50,417.80		33,570.62
Total	279,150.16	0.00	0.00	279,150.16	128,743.00	98,607.80	227,350.80	51,799.36	12,047.50	12,047.50	62,465.30	12,047.50	51,799.36
Total Expenditures	6,525,766.00	0.00	0.00	6,525,766.00	4,510,822.37	877,435.25	5,388,257.62	1,137,508.38	133,298.09	552,053.65	579,186.49	527,443.26	222,962.15
Payroll									93,330.68	206,372.44	202,014.40	257,997.48	
A/P									39,967.41	345,681.21	377,172.09	269,445.78	