

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

Meeting Date and Time: Thursday, September 10, 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: 261 092 208

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. August 13, 2020 Special Meeting
- IV. City of Hartford Issues and Items
 - a. Subcommittee update
 - b. Review, Discussion and Possible Action: 5-Year Plan FY 2021-2025
 - c. Review and discussion: Monthly Financial Reports: June 2020, July 2020
 - d. Non-Labor Contracts:
 - i. Dial-A-Ride
 - ii. Community Agency Contract Renewals: Hispanic Health Council, Community Renewal Team, Blue Hills Civic Association, Catholic Charities, Salvation Army
- V. Town of Sprague Issues and Items
 - a. Subcommittee update
 - b. Update: 5-Year Plan status
 - c. Update: G.O. Bond issue
 - d. Review and discussion: Monthly Financial Reports: June 2020, July 2020

- VI. City of West Haven Issues and Items
 - a. Subcommittee update
 - b. Review and Discussion: G.O. Bond Issue
 - c. Review and discussion: Monthly Financial Reports: June 2020, July 2020

- VII. Other Business

- VIII. Adjourn

DRAFT

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD (MARB)

SPECIAL MEETING MINUTES

Meeting Date and Time: Thursday, August 13, 2020 10:30 AM – 11:00 AM

Meeting Location: This was a telephonic meeting. Meeting materials may be accessed at the following website:
<https://portal.ct.gov/OPM/Marb/West-Haven-Committee-Meetings-and-Materials>

Call-In Instructions:

Telephone Number: (860) 840-2075

Meeting ID: 510 318 91

Members in Attendance: Secretary McCaw, Christine Shaw (State Treasurer designee), Matthew Brokman, Sal Luciano (joined after adoption of minutes), David Biller, Mark Waxenberg, Robert White

City Officials in Attendance: Mayor Rossi, Frank Cieplinski, Lee Tiernan, Chris Hodgson (labor attorney)

OPM Staff in Attendance: Bill Plummer, Michael Walsh, Julian Freund

I. Call to Order & Opening Remarks

The meeting was called to order at 10:35 AM

II. Approval of Minutes: June 22, 2020

Ms. Shaw made a motion, with a second by Mr. Biller, to approve the June 22 minutes. The motion passed 5-0-1 with Secretary McCaw abstaining.

III. Review, Discussion and Possible Action: Labor Contract

a. Allingtown Firefighters IAFF Local 1198

Secretary McCaw noted that the special meeting of the subcommittee to review the proposed agreement did not take place due to lack of quorum. Although the MARB subcommittees typically review labor contracts prior to MARB action, it is not a requirement and the MARB may act on this item without a recommendation from the subcommittee.

The MARB approved a contract for the West Haven Firefighters in April 2019. The prior contract had expired June 2017. The contract approved in April 2019 had a term of July 2017 through June 2022. The proposed agreement would extend the contract by one year to June 2023 and was ratified by the union on July 15th. City Council approved the contract on July 27th. The MARB has until August 28th to take action on the agreement if it chooses.

Mr. Hodgson provided an explanation of the proposed agreement. The contract would transition the union members to the State Partnership effective July 2021. The contract extension provides for a general wage increase of 2% in the final year and increases the employee premium share from 13%

to 14%. The EMT/Paramedic stipends increase by \$200 in July 2021 and another \$200 in July 2022. The 2% general wage increase follows a 1% general wage increase in the prior year preceded by four years of 0% general wage increases.

Secretary McCaw noted the distinction between comparing the agreement to the assumptions in the City's 5-Year Plan and assessing the overall net cost of the agreement. The total salary impact is approximately \$57,000. The last update on the impact of moving the Firefighters to the State Partnership showed a modest increase in premium cost to the City. Secretary McCaw asked if those projections had changed and how that figured into the proposal. Mr. Tiernan noted that the increase would be minor, and that it would be a move toward consistency in shifting groups to the State Partnership. He added that moving larger groups to the Partnership provides savings.

Mr. Waxenberg noted the combined mill rates of the City and the fire districts, and the long-term liabilities of each. He referred to a synopsis of the City of Hartford's negotiations with their fire union and the restructuring of that contract. The agreement significantly altered salaries and health care. He raised numerous sections of the contract that he believes need to be modified, but are not addressed in the proposal, including clarifications regarding retiree health benefits and accrued leave payouts. If the proposal were a straight trade-off of transition to the State Partnership and an increase in the premium share, he would be in support of the agreement. However, inclusion of the stipends and general wage increase put the agreement out of balance.

Secretary McCaw and several board members noted that the agreement is a missed opportunity to take a more comprehensive approach in negotiations with the union. Given the City's status as a financially distressed municipality, several members indicated that the proposed contract extension did not move the City closer to financial sustainability. The extension of the contract would further delay any opportunity to address other provisions of the contract. While some members could support an agreement that provides for a transition to the Partnership and an increase in premium share within the existing contract term (through 6/30/2022), they did not support extending the contract without a full negotiation of the contract.

Mr. Waxenberg made a motion, with a second by Mr. White, to reject the agreement between the City of West Haven and the West Haven Firefighters. The motion to reject was passed unanimously, 7-0-0.

IV. Adjourn

The meeting adjourned at 11:33 AM.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: September 1, 2020

The Hartford Subcommittee met on June 25 and on July 23, 2020. Over the course of the two meetings, the Subcommittee spent most of its time reviewing the City's plans for closing projected budget gaps in the out-years of the 5-Year Plan. The City also provided updates on the Corrective Action Plan related to prior year audit findings and the Board of Education provided an update on steps toward a study of the district's Special Education services.

5-Year Plan Efficiencies and Mitigation Efforts

The out-years of the City's updated 5-Year Plan project annual deficits of approximately \$4.8 to 5 million. The MARB's approval of the City's FY 2021 budget assumptions was made contingent upon approval of the 5-Year Plan. The Subcommittee's review of the 5-Year Plan focused on steps the City would take to eliminate projected deficits. Specific measures already in process to enhance revenue collections and to reduce energy and other expenditures were presented by the City at both the June and July Subcommittee meetings. In addition, the City outlined other steps that may be necessary to close the budget gap, including reductions in capital funding, service level adjustments, and other potential reductions in operating costs. The Subcommittee discussed the impact of tax exempt property on City finances and several revenue diversification options, including:

- Local option room occupancy tax
- Local option meals excise tax
- PILOT or impact fees from certain non-profit or quasi-governmental agencies
- Rights of Way use fees for utilities

In each case, revenue diversification measures would require enabling legislation. Members also discussed the possibility of legislation that would make municipalities designated for MARB oversight to be eligible for additional PILOT payments from the State for tax exempt properties.

During the July 23 meeting, the Subcommittee voted to recommend that the full MARB approve the City's 5-Year Plan.

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. The BOE will assemble a timeline for implementation of the corrective actions for review at the September Subcommittee meeting. The update from the City included the status of several IT security measures in the process of being implemented.

Update on Special Education

The Subcommittee was updated on a consultant's work assessing the current state of special education and identifying areas to improve special education services in the district. The work represents the first phase of consulting services that will develop recommendations and a work plan for developing in-district capacity to provide special education services. The BOE will provide the subcommittee with a proposal regarding support the MARB can provide the district in developing and implementing recommendations to strengthen the special education infrastructure and capacity.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Members of Municipal Accountability Review Board
From: Julian Freund, OPM
Date: August 31, 2020
Subject: City of Hartford 5-Year Plan 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 Plan that includes revenues and expenditures by category and other details for the same 5-year period.

At its May 21 meeting, the MARB approved the City’s FY 2021 budget assumptions contingent upon subsequent approval of the 5-Year Plan by both the Hartford City Council and by the MARB.

The City Council approved the 5-Year Plan at its June 11 meeting. The MARB’s Hartford subcommittee reviewed the 5-Year Plan, as well as requested supplementary information, at its June 25 and July 23 meetings.

During its July 23 meeting, the Hartford Subcommittee voted unanimously to recommend approval of the 5-Year Plan by the full MARB.

Forecast Assumptions

The table on the following page 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.

Major Assumptions in City of Hartford 5-Year Plan

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.

Subcommittee Review of 5-Year Plan, Efficiencies and Mitigation Measures

The table below compares the projected gaps that would need to be closed by 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

Given the increase in the magnitude of the projected budget gaps, the emphasis of the Hartford Subcommittee’s review was on the City’s proposed efficiencies and mitigation measures. The City provided a summary of potential measures to close projected gaps that included a combination of revenue/expenditures initiatives, potential reductions to capital projects, service level adjustments, operational efficiencies, and revenue diversification. In response to requests by the Subcommittee, the City provided further detail on the value of tax exempt property within the City and on proposed revenue diversification measures.

The proposed efficiencies and mitigation measures, and other supporting information provided by the City, is included as attachments to the 5-Year Plan document.

As noted above, the Subcommittee voted to recommend approval of the 5-Year Plan by the full MARB.

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

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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
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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

24-Jun-20

City of Hartford: Five-Year Plan Efficiencies and Other Mitigation

FIVE -YEAR PLAN	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)	-	(4,826,305)	(4,894,720)	(4,896,299)	(4,897,922)
Efficiencies and Other Mitigation	-	4,826,305	4,894,720	4,896,299	4,897,922
New Public Safety Model	-				
Revised Surplus (Deficit)	-	-	-	-	-

Efficiencies and Other Mitigation	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue and Expenditure Initiatives* (see Attachment)					
Tax Collection Efforts	-	300,000	400,000	300,000	300,000
Increased Revenue Collections--Private Duty	-	250,000	350,000	350,000	350,000
Worker's Compensation Reduction Strategies	-	75,000	135,000	135,000	135,000
Strengthening Golf Operations	-	120,000	240,000	240,000	240,000
Energy Efficiency	-	350,000	350,000	375,000	375,000
Sub-Total Rev and Expend Initiatives	-	1,095,000	1,475,000	1,400,000	1,400,000
Other Categories:					
General Fund Reduction PayGo Cap Ex**	-	2,500,000	2,500,000	2,500,000	2,500,000
General Fund Reduction Operating Costs***	-	1,250,000	1,000,000	1,000,000	1,000,000
Local Revenue Diversification****		2,500,000	5,000,000	5,000,000	5,000,000
Sub-Total Other Categories	-	6,250,000	8,500,000	8,500,000	8,500,000
TOTAL	-	7,345,000	9,975,000	9,900,000	9,900,000

***Revenue and Expenditure Initiatives:** Many of the revenue increases and expenditure decreases will become part of the base revenues and expenditures going forward. For those initiatives that are more one time in nature, it is assumed that such or similar efforts will continue or be repeated at times throughout the plan. **The descriptions of these initiatives are attached.**

****General Fund Reduction PayGo CapEx:** These General Fund reductions will be achieved through reductions to the appropriation OR additional funding obtained through State, federal aid, grants, or subsidies and other sources.

*****General Fund Reduction Operating Costs:** These General Fund reductions will be achieved through operational efficiencies or service reductions as necessary OR additional funding obtained through State, federal aid, grants or subsidies or other sources.

A planned initiative regarding enhancing service effectiveness and operational efficiencies include cost containment efforts related to employee health costs. Another is considering approaches to reduce refuse disposal costs.

The City will be undertaking an RFP process for a new contract for medical and dental TPA services this fall. As part of this process, the City will pursue savings and improvements in administrative costs, network pricing and maintaining member access and strategies to maximize member outcomes and service delivery improvements in areas such as Mental Health and Substance Abuse Disorder services.

******Local Revenue Diversification--Options include:**

- Local option room occupancy excise tax
- Local option meals excise tax
- PILOT or impact fees for certain non-profit/quasi-government agencies
- Rights of Way use fees for utilities, telephone, cable

ATTACHMENT
CITY OF HARTFORD
REVENUE AND EXPENDITURE INITIATIVES—FY21 to FY25 PLAN

REVENUE ENHANCEMENT INITIATIVES

Tax Collection Efforts

Estimated Additional Annual Revenues \$300K-\$500K

- Tax Deed Sales for Residential and Commercial
 - The City held its first tax deed sale in several years in April 2019. The results from the sale resulted in the redemption of 5 properties in the amount of \$159,000, the sale of 8 properties in the amount of \$304,000, and the City took ownership of 23 properties. The City is planning another sale for FY2020 with a focus on delinquent vacant properties and top delinquent properties within the City followed by a follow up sale on delinquent rental property within the City.
 - **February 19, 2020 Update on Tax Deed Sales (2/19/20)**- The City's next tax deed sale had been scheduled for Saturday May 16, 2020, but was delayed because of the COVID-19 pandemic. This deed sale was to be focused on primarily vacant land and top delinquent properties throughout the City. There is a total of 61 properties and to date 3 properties redeemed for a total of \$481,000. Of the remaining properties, some will be retained by the City if the owners do not redeem and we project the redemption or sale of another \$650,000. We are exploring a FY2021 tax deed sales focused on delinquent rental properties, the timing of which may also be impacted by the pandemic.
- Motor Vehicles – License Plate Scanning & Compliance Initiative
 - The City contracted with a consultant to address non-registered or improperly registered vehicles within the City. This compliance initiative has resulted in additional assessments in FY2019 of \$103,912 and \$1,020,956 in FY2020. The consultant spent a majority of time in FY2019 investigating, and those investigations resulted in numerous bills being sent in October and December of 2019. The City, to date, has increased assessments by \$19m and has billed \$1.1m to non-compliant tax payers.
 - **Update on MTS billing and collections (2/19/20)** – The tax collection office is seeing a trend in MTS billings of about \$100,000 per month with a 15% collection rate to date. For FY2020, we anticipate a total of \$1.6m in billings at a 15% collection rate resulting in approximately \$240,000. By agreement, our vendor gets 50% of collections resulting in an additional \$120,000 in tax revenues for FY2020.
- Personal Property Audits
 - **Update to Personal Property Audits (2/19/20)** – As part of the ongoing use of Personal Property Audits, the Assessor's office will be mailing out 26 audit notices shortly for the FY2020 fiscal year auditing 2016, 2017, and 2018 grand lists. The goal of this ongoing initiative is to ensure that the personal property grand list is as accurate as possible for the Tax Collector and is now part of the Assessor's office ongoing operations.
- Personal Property Collection efforts – Use Alias Tax Warrants
 - **Update to Use of Alias Tax Warrants (2/19/20)** – The City went to RFP and just signed into contract with a new collection agency. Unlike our previous collection agency, the new

vendor will follow through with tax collections to the court system if necessary. The City's use of alias tax warrants is not being required at this time as we get situated with a new collection agency and process. However, the City is willing to use alias tax warrants as a collection tool on an as needed basis. The timing of this initiative will likely also be impacted by the pandemic.

- Personal Property – Assessors inventory city for construction vehicles not on grand list (Example: there is a visible crane for example)
 - **2/19/20 Update to Construction Vehicles** – Any vehicles discovered during the summer/fall of 2019 were added to the 2019 Grand list finalized January 31, 2020. There was a 6.6% or \$50m in assessed value increase in the personal property category due in part to this initiative, personal property audits, new businesses, canvassing City businesses, and renovations to 2 large insurance companies located in the City. This initiative is now part of the Tax Assessor's ongoing operations.

Private Duty Jobs

Estimated Additional Annual Revenues \$250,000-\$350,000

In FY 2020 the private duty police services application was published and enforced by rules and conditions. Failure to pay any invoice after 60 days from its due date may result in suspension of the account and /or the account submittal for collection or other legal action. Suspension will remain in effect until the account is current or a payment plan agreement is in place. Interest charges will continue to accrue. In addition, applicants must be current with all financial obligations, taxes and/or fees due to the City of Hartford, including, but is not limited to, general property taxes, miscellaneous permits, false alarm fees, fire watch fees and/or special event charges. The City reserves the right not to lift the suspension until all monies owed to the City are satisfied. The ability to pay online has also improved collections.

EXPENDITURE SAVINGS INITIATIVES

Energy Efficiency Opportunities

Estimated Additional Annual Savings \$300,000-\$375,000

- **Energy Efficiency Projects.** DPW staff have completed its streetlights upgrade to LEDs. In addition, there are more projects related to park and interior lighting in five facilities: City Hall, the Department of Public Works, Public Safety Complex, SAND Elementary. City staff anticipate energy savings from the interior lighting projects to be approximately 660,000 kWh with total annual estimated savings of about \$127,400. The Office of Sustainability aims for an 18% reduction in our energy use related to lighting at these buildings as the result of these projects. DPW has also completed an engineering study at the Public Safety Complex which, if implemented, would result in an additional estimated 297,000 kWh savings and 24,000 CCF natural gas savings – total annual estimated savings of \$63,000, reducing on site energy consumption by approximately 10%. This project could have a payback as low as 2 years (after considering the Eversource and CNG incentives).
- **Financial Mechanisms for Savings.** The City has new virtual net metering and demand response agreements that will also save money. Demand response enables the City to register new generating assets with renewable energy capacity with the grid operator for demand response program credits. The credits associated with the fuel cell at Parkville amount to approximately \$15,000 to \$25,000 per year, for the useful operational life of the

unit. Virtual Net Metering (VNM) is a state-enabled program that allows the City to purchase discounted utility bill credits associated with solar installations. The City executed its first 20-Year VNM Agreement in June 2018 that provides approximately \$30,000 VNM on-bill credits annually. Another VNM Agreement has not yet been finalized, however, if executed, could provide an additional \$150,000 VNM credits annually. In total, the City projects up to \$3.6 Million over the next 20 years with both new and existing financial agreements.

- **Lead by Example.** The City is organizing an energy challenge with the utilities, local nonprofits and residents related to measuring and reducing energy use. The City team is taking a “Lead by Example” approach to this effort, ensuring that our own facilities are benchmarked – with performance over time measured and improved.”

Strengthening Golf Course Enterprise Operations

Estimated Additional Annual Savings \$150,000-\$240,000

Golf operations have continued to stabilize, with Goodwin and Keeney either hitting or exceeding projections for rounds played and revenue. These trends are expected to continue and grow enabling the decrease and eventual elimination for the City’s subsidy from the General fund over the next several years. Fees are also increased consistent with maintaining competitive rates. Efforts are also underway to reduce or restructure certain costs.

Workers Compensation Reduction Strategies

Estimated Additional Annual Savings \$75,000-\$200,000

- To reduce slip and fall claims, the City working with contractors and others to keep parking lots and sidewalks safe – during winter weather events as well as provide support to DPW in the prioritization of sidewalk repairs. Both of these should help reduce both Worker’s Compensation and Liability claims.
- Work with City departments to expand light-duty opportunities to assist with return to work; investigate instances of fraud; interdepartmental review of cases
- City is investigating use of new technology/equipment that would help in reducing injuries.
- Training activities:
 - o The City is working one of our carriers, Safety National, in regards to their online resources including:
 - Safety Essentials Online
 - Workers’ Comp Kit
 - Safety Training Source
 - o Risk Management has enlisted the assistance of our existing resources at our broker, HD Segur and our carrier, Safety National. Safety National provides the City a \$12,500 budget to use towards in-person training. All of this related to WC reduction strategies. Training topics include:
 - Preventing Sprains and Strains/Back Injury with Safe Lifting Techniques
 - Preventing Slips, Trips and Falls
 - OSHA/Regulatory Compliance (Ex. Asbestos Awareness, Personal Protective Equipment, etc.)
 - Worker Safety (Ex. Ladder safety, forklift, etc.)
 - Fleet and Driver Safety Programs
 - Worksite Hazard Assessment Services

	B	C	D
1	DRAFT		
2	FY2021 General Fund Recommended Budget Department Filled/Vacant 6/3/2020		
3			
4	<u>FY2021</u>		
	<u>Recommended</u>	<u>Headcount</u>	<u>FY2021 Recommended Budget</u>
	<u>Status</u>		
10	Filled	1251	89,095,175
11	Vacant	141	9,137,168
12	Grand Total	1392	98,232,343
13			
14	<i>If the City do not fill all vacant positions entire year the total savings are:</i>		
15	Vacant		9,137,168
16	Attrition Sworn savings accounted in the FY2021 Budget		(1,527,102)
17	Attrition Non-Sworn savings accounted in the FY2021 Budget		(1,000,000)
18	Police class of 12 on 1/1/2021		(640,896)
19	COPS P1701- 15 Police Officers (exp 4/30/2021)		(134,208)
20			5,834,962
21			
22			
23	Note:		
24	1. Headcount includes MHIS (9-filled-\$818,094;5-vacant-\$407,524) positions;		

MEMORANDUM

TO: Members of the MARB Hartford Subcommittee
Robert Dakers

FROM: Robert Dakers, Interim Director, Office of Management, Budget and Grants

SUBJECT: Information Requests-Tax Exempt Properties; Municipal Revenue Diversification

DATE: July 21, 2020

The subcommittee has requested additional information regarding the value of tax exempt property in the City and more discussion regarding PILOT and other revenue diversification initiatives presented at your last meeting in regard to the City's Five-Year Plan.

Data on Tax Exempt Property in Hartford

One of the City's challenges is that over 50 percent of its Grand List is non-taxable. This compares to a statewide average of 14.3 percent. These tax exempt properties largely involve facilities or entities serving our entire region or state. Attached is a summary of the non-City owned portions of the tax-exempt properties, which values reflect the value of the real property of these entities. As indicated in the summary, the largest categories of tax exempt properties include hospitals, State, colleges, quasi-public governmental agencies and charitable organizations. A detailed listing of each of the properties in these large categories of properties is also provided in the Attachment.

In regard to State Payment in Lieu of Taxes (PILOT) payments to municipalities, the statutory formulas provide for a reimbursement of 77 percent of lost property tax revenues for colleges and hospitals and 45 percent for State-owned property. Traditionally, the State has not appropriated the full amount to fund these formulas and has prorated payments to equal the amount budgeted. For Fiscal Year 2020-21, the General Assembly paid according to a payment list in the statute instead of by the formula. For fiscal year 2020-21, the State's budgeted PILOT payments for State properties and colleges and hospitals are estimated to equal approximately 29 percent of the formula amounts and 18 percent of the lost revenues on these properties.

As indicated, another major category of tax exempt properties is quasi-public governmental entities, including the Metropolitan District Commission, the Materials Innovation and Recycling Authority (MIRA) and the Connecticut Resource Recovery Authority. Another large category of tax exempt properties are charitable organizations. A number of these non-profit entities are the primary provider of State funded social services in our region and state.

Revenue Diversification Proposals

The City's revenue diversification proposals in the plan to close the remaining gaps in the Five-Year Plan included increasing or expanding the PILOT payments for the properties of tax exempt properties and expanding local revenue options. As suggested at the last subcommittee meeting, the approach could be to provide distressed and other municipalities, perhaps in conjunction with the MARB, with these resources, tools and options needed to address their fiscal challenges. These options could include:

- Increasing existing State PILOT payments to at least their statutory level or requiring tax exempt entities to make payments on all or some of the difference.
- Expand the State PILOT programs to include quasi-governmental agencies, including the provision requiring such entities to pay some or all of the lost revenues not reimbursed by the State.
- Expand the State PILOT Program to include non-profit social service entities whose primary funding source is the State.
- Require certain entities exempt from the property tax to pay for specific municipal services (e.g. police, fire, public works) or Service-in-Lieu-of-Taxes (SILOTs) payments to provide for these noneducation related services. The City does have a PILOT agreement with MIRA in the amount of \$1.5 million annually and with Church Homes (a charitable organization) for about \$131,000 per year and Trinity College for \$20,000 per year. The two latter payments appear related to settlement of tax appeal cases many years ago.
- Create a local tax option for, or statewide sharing of, certain State taxes, including sales and other taxes. Examples of the State sharing such taxes with municipalities include meals and room occupancy taxes.
- Authorize other local revenue options, such as permitting municipalities to require on-going fees for the privilege of placing company infrastructure in the public right of way. Such fees, often called franchise fees, could be charged for electricity, natural gas, telephone, water, sewer, and cable TV infrastructure. According to a 2017 CCM report, most states permit these fees, with the national average of revenues received being 2.2 percent of local tax revenue.

The City looks forward to reviewing and discussing this information with you as part of our ongoing work together to further strengthen Hartford's financial position.

Attachment

Cc: Mayor Luke Bronin
Leigh Ann Ralls, Director of Finance, City of Hartford
Jolita Lazauskas, Deputy Director, Office of Management, Budget and Grants
Julian Freund, State Office of Policy and Management

2019 Tax Exempt Real Property***7/20/2020**

Category	Number of Properties	Assessed Value	% of Value
AGRICULTURAL	2	57,190	0.002%
CEMETERY	48	8,764,420	0.292%
CHARITABLE	170	153,438,530	5.112%
COLLEGES	73	378,826,279	12.620%
EDUCATIONAL	11	39,941,580	1.331%
HISTORICAL	10	12,899,880	0.430%
HOSPITALS	64	875,856,808	29.178%
LITERARY	7	38,753,106	1.291%
MEDICAL	2	5,043,710	0.168%
QUASI-PUBLIC	44	216,170,009	7.201%
RAILROADS	3	6,862,632	0.229%
STATE	164	936,810,834	31.208%
VETERANS	5	2,112,880	0.070%
OTHER**		326,254,250	10.869%
Grand Total	603	3,001,792,108	100.00%

*The above list does not include City-Owned Property

**Other includes Religious organizations (\$188.2 million), federal property (\$64.5 million) and other properties; includes \$27,460,865 classified on City's M-13A as State property (specific properties being identified by City Assessor)

TAXPAYER	ZIP1	PROP_LOC_ST_N	PROP_LOC_ST_NAME	CODE_EXEMPT	CODE CLASS	NEW_GROSS
ALICE KS LLC	06119	00322	WASHINGTON ST	DEAX	CHARITABLE	\$ 612,780
ASSOC OF 7TH DAY ADVENTI SOUTHERN NEW EN	01561	00870	PROSPECT AVE	DEAX	CHARITABLE	\$ 446,250
ASYLUM HILL CONGREGATIONAL CHURCH	06105	00020	HUNTINGTON ST	DEAX	CHARITABLE	\$ 178,430
BEACON LIGHT ALTERNATIVE SERVICES INC	06095	00070	FOREST ST	DEAX	CHARITABLE	\$ 449,680
BLUE HILLS CIVIC ASSOCIATION INC	06112	00410	HOMESTEAD AVE	DEAX	CHARITABLE	\$ 136,500
BOYS CLUB OF HARTFORD INC INC	06105	00015	NAHUM DR	DEAX	CHARITABLE	\$ 702,170
BOYS CLUB OF HARTFORD INC INC	06105	00011	CHANDLER ST	DEAX	CHARITABLE	\$ 862,680
CATHOLIC CHARITIES INC ARCHDIOCESE OF HA	06105	00045	WADSWORTH ST	DEAX	CHARITABLE	\$ 365,400
CATHOLIC CHARITIES INC ARCHDIOCESE OF HA	06105	00045	WADSWORTH ST	DEAX	CHARITABLE	\$ 1,187,620
CATHOLIC CHARITIES INC ARCHDIOCESE OF HA	06105	00053	WADSWORTH ST	DEAX	CHARITABLE	\$ 117,040
CENTER FOR HUMAN DEVELOPMENT INC	01107	01039	ASYLUM AVE	DEAX	CHARITABLE	\$ 172,900
CENTER FOR HUMAN DEVELOPMENT INCORPORATE	01107	00053	FRANCIS AVE	DEAX	CHARITABLE	\$ 91,350
CENTER FOR HUMAN DEVELOPMENT INCORPORATI	01107	00810-812	TOWER AVE	DEAX	CHARITABLE	\$ 101,640
CENTER FOR HUMAN DEVELOPMENT INCORPORATI	01107	00035	IMLAY ST	DEAX	CHARITABLE	\$ 217,490
CENTRO RENACER OF CONNECTICUT INC	06106	00164-166	BARTHOLOMEW AVE	DEAX	CHARITABLE	\$ 189,490
CENTRO RENACER OF CONNECTICUT INC	06106	00033	CENTER ST	DEAX	CHARITABLE	\$ 166,110
CHARITIES OF HOPE INC	06114	00770	WETHERSFIELD AVE	DEAX	CHARITABLE	\$ 566,300
CHARTER OAK AMATEUR BOXING ACADEMY AND Y	06110	00081	POPE PARK HWY	DEAX	CHARITABLE	\$ 88,550
CHARTER OAK HEALTH CENTER INC	06106	00030-34	GRAND ST	DEAX	CHARITABLE	\$ 343,210
CHARTER OAK HEALTH CENTER INC	06106	00039	GRAND ST	DEAX	CHARITABLE	\$ 209,300
CHARTER OAK HEALTH CENTER INC	06106	00021	GRAND ST	DEAX	CHARITABLE	\$ 5,532,380
CHARTER OAK TERRACE/RICE HEIGHTS CENTER	06106	00401	NEW BRITAIN AVE	DEAX	CHARITABLE	\$ 223,160
CHC REALTY II INC	06457	00076	NEW BRITAIN AVE	DEAX	CHARITABLE	\$ 3,074,400
CHRISTIAN FELLOWSHIP INDEPENDANT CHURCH	06106	01931-1933	BROAD ST	DEAX	CHARITABLE	\$ 89,250
CHRYSALIS CENTER REAL ESTATE CORPORATION	06112	00255	HOMESTEAD AVE	DEAX	CHARITABLE	\$ 1,344,070
CHRYSALIS CENTER REAL ESTATE CORPORATION	06112	00209	HOMESTEAD AVE	DEAX	CHARITABLE	\$ 70,630
CHRYSALIS CENTER REAL ESTATE CORPORATION	06112	00217	HOMESTEAD AVE	DEAX	CHARITABLE	\$ 11,760
CHURCH HOMES INC CONGREGATIONAL	06106	00701	NEW BRITAIN AVE	DEAX	CHARITABLE	\$ 24,016,300
CIL COMMUNITY RESOURCES INC	06106	00157	CHARTER OAK AVE	DEAX	CHARITABLE	\$ 794,640
CIL DEVELOPMENT INC	06106	00060	POPIELUSZKO CT	DEAX	CHARITABLE	\$ 475,930
CIL REALTY INC	06106	00010-12	IRVING ST	DEAX	CHARITABLE	\$ 272,020
CIL REALTY INC	06106	00140	SARGEANT ST	DEAX	CHARITABLE	\$ 276,710
CIL REALTY INC	06106	00136-138	COLLINS ST	DEAX	CHARITABLE	\$ 801,640
CIL REALTY INC	06106	00205	RETREAT AVE	DEAX	CHARITABLE	\$ 296,030
CIL REALTY INC	06106	00199	RETREAT AVE	DEAX	CHARITABLE	\$ 412,860
CIL REALTY INC	06106	00155	WETHERSFIELD AVE	DEAX	CHARITABLE	\$ 587,580
CIL REALTY INCORPORATED	06106	00117-123	WASHINGTON ST	DEAX	CHARITABLE	\$ 2,446,360
CIL REALTY INCORPORATED	06106	00032-36	LAFAYETTE ST	DEAX	CHARITABLE	\$ 107,730
COMMUNITY RENEWAL TEAM INC	06120	01921-1927	PARK ST	DEAX	CHARITABLE	\$ 294,770
COMMUNITY RENEWAL TEAM INC	06120	00175	ENFIELD ST	DEAX	CHARITABLE	\$ 1,113,630
COMMUNITY RENEWAL TEAM INC	06120	00191	ENFIELD ST	DEAX	CHARITABLE	\$ 6,300
COMMUNITY RENEWAL TEAM INC	06120	00478	EDGEWOOD ST	DEAX	CHARITABLE	\$ 14,700
COMMUNITY RENEWAL TEAM INC	06120	00170	DOUGLAS ST	DEAX	CHARITABLE	\$ 745,850
COMMUNITY RENEWAL TEAM INC	06120	00175	DOUGLAS ST	DEAX	CHARITABLE	\$ 70,070
COMMUNITY RENEWAL TEAM INC	06120	01443	MAIN ST	DEAX	CHARITABLE	\$ 310,590
COMMUNITY RENEWAL TEAM INC	06120	00570	WINDSOR ST	DEAX	CHARITABLE	\$ 41,510
COMMUNITY RENEWAL TEAM INC	06120	00540	WINDSOR ST	DEAX	CHARITABLE	\$ 38,080
COMMUNITY RENEWAL TEAM INC	06120	00555	WINDSOR ST	DEAX	CHARITABLE	\$ 3,918,530
COMMUNITY RENEWAL TEAM INC	06120	00330	MARKET ST	DEAX	CHARITABLE	\$ 758,660
COMMUNITY RENEWAL TEAM INC	06120	00393-395	WETHERSFIELD AVE	DEAX	CHARITABLE	\$ 444,850
CONN HISTORICAL SOCIETY THE	06105	00001	ELIZABETH ST	DEAX	CHARITABLE	\$ 7,450,940
CONN HOUSING INVESTMENT FUND	06105	00121	TREMONT ST	DEAX	CHARITABLE	\$ 315,630
CONN INSTITUTE FOR THE BLIND	06112	00079	BRANFORD ST	DEAX	CHARITABLE	\$ 61,110
CONN INSTITUTE FOR THE BLIND	06112	00083	BRANFORD ST	DEAX	CHARITABLE	\$ 17,360
CONN INSTITUTE FOR THE BLIND OAK HILL	06112	00120	HOLCOMB ST	DEAX	CHARITABLE	\$ 10,258,920
CONNECTICUT COALITION OF ENVIRONMENTAL J	06145	00001-15	MAIN ST	DEAX	CHARITABLE	\$ 82,040
CONNECTICUT COMMUNITY FOR ADDICTION RECO	06114	00198	WETHERSFIELD AVE	DEAX	CHARITABLE	\$ 202,510
CONNECTICUT FAIR HOUSING CENTER INC	06106	00060	POPIELUSZKO CT	DEAX	CHARITABLE	\$ 143,010
CONNECTICUT VALLEY GIRL SCOUT COUNCIL	06106	00332-340	WASHINGTON ST	DEAX	CHARITABLE	\$ 648,900
DESTINY PARTNERS INC	06095	00878-880	ASYLUM AVE	DEAX	CHARITABLE	\$ 711,200
DETYGA LLC	06114	00184	WETHERSFIELD AVE	DEAX	CHARITABLE	\$ 304,290
EVERGREEN AVENUE ASSOC	06105	00040	EVERGREEN AVE	DEAX	CHARITABLE	\$ 38,780
GLORY CHAPEL	06105	00032	ATWOOD ST	DEAX	CHARITABLE	\$ 206,780
GOODWILL INDUSTRIES OF WESTERN CONNECTIC	06605	00315-323	NEW PARK AVE	DEAX	CHARITABLE	\$ 681,800
HANDS ON HARTFORD INC	06106	00045-55	BARTHOLOMEW AVE	DEAX	CHARITABLE	\$ 503,860
HARC INC	06114	00900	ASYLUM AVE	DEAX	CHARITABLE	\$ 5,148,780
HARC INC	06114	00888	ASYLUM AVE	DEAX	CHARITABLE	\$ 96,880
HARC INC	06114	00171-173	SIGOURNEY ST	DEAX	CHARITABLE	\$ 50,750
HARTFORD AREA HABITAT FOR HUMANITY INC	06144	00780	WINDSOR ST	DEAX	CHARITABLE	\$ 141,820
HARTFORD ARTISANS WEAVING CENTER INC	06105	00040	WOODLAND ST	DEAX	CHARITABLE	\$ 180,600
HARTFORD COMMUNITY MENTAL HEALTH CENTER	06106	00001-15	MAIN ST	DEAX	CHARITABLE	\$ 84,490
HARTFORD DISPENSARY REAL ESTATE INC	06040	00341-355	MAIN ST	DEAX	CHARITABLE	\$ 406,840
HARTFORD DISPENSARY REAL ESTATE INC	06040	00018	WESTON ST	DEAX	CHARITABLE	\$ 1,294,790
HARTFORD DISPENSARY REAL ESTATE INC	06040	00014	WESTON ST	DEAX	CHARITABLE	\$ 436,030
HARTFORD DISPENSARY REAL ESTATE INC	06040	00010	WESTON ST	DEAX	CHARITABLE	\$ 98,490
HARTFORD HOSPITAL	06106	00123	RETREAT AVE	DEAX	CHARITABLE	\$ 1,751,750
HARTFORD NEIGHBORHOOD CENTERS INC	06106	00036-38	LAWRENCE ST	DEAX	CHARITABLE	\$ 282,660
HARTFORD RESCUE MISSION INC.	06103	00650	WINDSOR ST	DEAX	CHARITABLE	\$ 414,750
HCMHC INC	06120	00001-15	MAIN ST	DEAX	CHARITABLE	\$ 80,290
HCMHC INC	06120	00001-15	MAIN ST	DEAX	CHARITABLE	\$ 81,760
HISPANIC HEALTH COUNCIL FOUNDATION INC	06106	00159-189	MAIN ST	DEAX	CHARITABLE	\$ 1,579,830
HISPANIC HEALTH COUNCIL INC	06106	00175	MAIN ST	DEAX	CHARITABLE	\$ 171,990
HOUSE OF BREAD INC	06120	00027-29	CHESTNUT ST	DEAX	CHARITABLE	\$ 141,820
HOUSE OF BREAD INC	06120	00023	LINCOLN ST	DEAX	CHARITABLE	\$ 116,620
HOUSE OF BREAD INC	06120	01453	MAIN ST	DEAX	CHARITABLE	\$ 307,790
HOUSE OF BREAD INC	06120	00088-90	CHESTNUT ST	DEAX	CHARITABLE	\$ 371,560
HUMANIDAD INC	06067	00260	GRANDVIEW TER	DEAX	CHARITABLE	\$ 109,760
HUMANIDAD INC	06067	00129	HUNGERFORD ST	DEAX	CHARITABLE	\$ 69,860
IGLESIA PENTECOSTAL EBENEZER A/D	06106	00179	SEYMOUR ST	DEAX	CHARITABLE	\$ 51,730
IGLESIA PENTECOSTAL LA SENDA ANTIGUA	06134	00174-176	BENTON ST	DEAX	CHARITABLE	\$ 32,060
IMMACARE INC	06106	00168	HUNGERFORD ST	DEAX	CHARITABLE	\$ 254,730
IMMANUEL CONGREGATIONAL CHURCH INC	06105	00360	FARMINGTON AVE	DEAX	CHARITABLE	\$ 1,169,700
IMMANUEL CONGREGATIONAL CHURCH INC	06105	00350	FARMINGTON AVE	DEAX	CHARITABLE	\$ 595,070

ISHSHAH-CHADASH REMNANT MINISTRY	06106 00243	SISSON AVE	DEAX	CHARITABLE	\$	117,390
JAMAICA EX POLICE ASSOC OF CONNECTICUT I	06112 00126-128	HOMESTEAD AVE	DEAX	CHARITABLE	\$	136,850
JUMOKE ACADEMY INC	06105 00875	ASYLUM AVE	DEAX	CHARITABLE	\$	1,689,730
KNOX INC	06105 00034-36	CABOT ST	DEAX	CHARITABLE	\$	6,930
LOAVES & FISHES MINISTRIES INC	06105 00646	PROSPECT AVE	DEAX	CHARITABLE	\$	295,960
M J B CORP	06010 00020	SERGEANT ST	DEAX	CHARITABLE	\$	1,457,890
MCKINNEY-KING POST # 142 AMERICAN LEGION	06120 00080	BATTLES ST	DEAX	CHARITABLE	\$	31,500
MCKINNEY-KING POST # 142 AMERICAN LEGION	06088 00619	WINDSOR ST	DEAX	CHARITABLE	\$	137,410
MEADOWS REAL ESTATE MANAGEMENT AND DEVEL	06120 00008	STONINGTON ST	DEAX	CHARITABLE	\$	238,560
MERCY HOUSING & SHELTER CORP	06114 00117	WETHERSFIELD AVE	DEAX	CHARITABLE	\$	290,360
MERCY HOUSING & SHELTER CORP	06114 00211	WETHERSFIELD AVE	DEAX	CHARITABLE	\$	228,830
MERCY HOUSING & SHELTER CORP	06114 00005	CHARTER OAK PL	DEAX	CHARITABLE	\$	103,950
METROPOLITAN AFRICAN METHODIST EPISCOPAL	06120 02084	MAIN ST	DEAX	CHARITABLE	\$	92,540
MOUNT MORIAH BAPTIST CHURCH	06120 00151	EARLE ST	DEAX	CHARITABLE	\$	231,910
MOUNT OLIVE CHURCH MINISTRIES INC	06120 02170-2172	MAIN ST	DEAX	CHARITABLE	\$	49,350
MOUNT OLIVE CHURCH MINISTRIES INC	06120 02156	MAIN ST	DEAX	CHARITABLE	\$	61,950
MY SISTERS PLACE INC	06120 00102	PLINY ST	DEAX	CHARITABLE	\$	726,740
NORTH UNITED METHODIST CHURCH	06112 01229-1251	ALBANY AVE	DEAX	CHARITABLE	\$	512,470
OPEN HEARTH ASSOC	06106 00429-437	SHELDON ST	DEAX	CHARITABLE	\$	2,377,830
R M S DEVELOPMENT INC	06037 00031	WOODLAND ST	DEAX	CHARITABLE	\$	84,700
R M S DEVELOPMENT INC	06037 00030	WOODLAND ST	DEAX	CHARITABLE	\$	31,920
RESIDENTIAL MANAGEMENT SERVICES INC	06037 00031	WOODLAND ST	DEAX	CHARITABLE	\$	84,700
RESIDENTIAL MANAGEMENT SERVICES INC	06037 00030	WOODLAND ST	DEAX	CHARITABLE	\$	57,540
RESIDENTIAL MANAGEMENT SERVICES INC	06037 00061	BOLTON ST	DEAX	CHARITABLE	\$	166,460
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00019	WOODLAND ST	DEAX	CHARITABLE	\$	163,100
SALVATION ARMY INC	06112 00333-363	HOMESTEAD AVE	DEAX	CHARITABLE	\$	3,109,330
SALVATION ARMY INC	06105 00320	HOMESTEAD AVE	DEAX	CHARITABLE	\$	86,800
SALVATION ARMY INC	06105 00121-123	SIGOURNEY ST	DEAX	CHARITABLE	\$	946,050
SALVATION ARMY INC	06105 00855	ASYLUM AVE	DEAX	CHARITABLE	\$	749,350
SALVATION ARMY INC	06105 00140	SIGOURNEY ST	DEAX	CHARITABLE	\$	25,060
SALVATION ARMY INC	06105 00189	SOUTH MARSHALL ST	DEAX	CHARITABLE	\$	87,430
SALVATION ARMY INC	06105 00225	SOUTH MARSHALL ST	DEAX	CHARITABLE	\$	718,480
SALVATION ARMY INC	06105 00225	WASHINGTON ST	DEAX	CHARITABLE	\$	586,950
SALVATION ARMY INC	06105 00217	WASHINGTON ST	DEAX	CHARITABLE	\$	287,770
SALVATION ARMY INC	06105 00116-120	BARBOUR ST	DEAX	CHARITABLE	\$	23,940
SAN JUAN CENTER INC	06103 01279-1283	MAIN ST	DEAX	CHARITABLE	\$	138,250
SAN JUAN CENTER SPORTS INC	06103 00180	PLEASANT ST	DEAX	CHARITABLE	\$	168,700
SHELTER FOR WOMEN	06105 00105	SPRING ST	DEAX	CHARITABLE	\$	954,660
SPANISH AMERICAN MERCHANTS ASSOCIATION I	06106 00095-99	PARK ST	DEAX	CHARITABLE	\$	234,290
SRI VISHNU MANDIR OF CONNECTICUT	06106 00057	HILLSIDE AVE	DEAX	CHARITABLE	\$	105,280
ST ANTHONY HALL FOUNDATION	14851 00340	SUMMIT ST	DEAX	CHARITABLE	\$	491,610
ST GERARDS CENTER FOR LIFE INC	06114 00001-15	MAIN ST	DEAX	CHARITABLE	\$	47,460
THE BOYS & GIRLS CLUBS OF HARTFORD INC	06105 00170	SIGOURNEY ST	DEAX	CHARITABLE	\$	4,619,230
THE COMMUNITY RENEWAL TEAM OF GREATER	06120 00209-211	LAUREL ST	DEAX	CHARITABLE	\$	613,130
THE CONFERENCE OF CHURCHES INC	06106 00214	FARMINGTON AVE	DEAX	CHARITABLE	\$	316,470
THE HARTFORD ROMAN CATHOLIC DIOCESAN COR	06105 00839	ASYLUM AVE	DEAX	CHARITABLE	\$	136,080
THE HARTFORD ROMAN CATHOLIC DIOCESAN COR	06105 00841	ASYLUM AVE	DEAX	CHARITABLE	\$	168,840
THE HARTFORD SEMINARY	06105 00060	LORRAINE ST	DEAX	CHARITABLE	\$	515,970
THE SALVATION ARMY CORP	10994 00360	HOMESTEAD AVE	DEAX	CHARITABLE	\$	61,670
THE SALVATION ARMY INC	06105 00128-132	BARBOUR ST	DEAX	CHARITABLE	\$	35,560
EAST RIVER FINANCIAL LLC	06120 00106-112	BARBOUR ST	DEAX	CHARITABLE	\$	39,060
THE SALVATION ARMY INC	06105 00098-104	BARBOUR ST	DEAX	CHARITABLE	\$	2,041,970
THE VILLAGE FOR FAMILY & CHILDREN INC	06105 00331	WETHERSFIELD AVE	DEAX	CHARITABLE	\$	2,687,510
THE ZEZZO HOUSE CORP	06112 00188-190	HOMESTEAD AVE	DEAX	CHARITABLE	\$	129,990
THE ZEZZO HOUSE CORP	06112 00184-186	HOMESTEAD AVE	DEAX	CHARITABLE	\$	152,530
THE ZEZZO HOUSE CORP	06112 00180-182	HOMESTEAD AVE	DEAX	CHARITABLE	\$	142,730
TRUE LIFE MINISTRY	06002 00068	PROSPECT AVE	DEAX	CHARITABLE	\$	99,890
TRUSTEES OF THE COLT BEQUEST	06114 00050-90	WETHERSFIELD AVE	DEAX	CHARITABLE	\$	1,735,790
TRUSTEES OF THE GEORGE BEACH HOME INC	06106 00070	ALLEN PL	DEAX	CHARITABLE	\$	779,870
TWC LLC	06062 00043	WOODLAND ST	DEAX	CHARITABLE	\$	1,319,290
UNITED CEREBRAL PALSY ASSOC OF GREATER H	06105 00080	WHITNEY ST	DEAX	CHARITABLE	\$	1,295,140
UNITED WAY OF THE CAPITAL AREA INC	06106 00028-30	LAUREL ST	DEAX	CHARITABLE	\$	1,178,940
URBAN LEAGUE OF GREATER HARTFORD INC	06132 00140	WOODLAND ST	DEAX	CHARITABLE	\$	1,692,950
URBAN LEAGUE OF GREATER HARTFORD INC	06132 00311-319	SERGEANT ST	DEAX	CHARITABLE	\$	36,190
UTOPIA & QUEEN OF SHEBA BENEVOLENT SOCIE	06120 03363-3365	MAIN ST	DEAX	CHARITABLE	\$	195,300
VILLAGE FOR FAMILY & CHILDREN (THE)	06105 01680	ALBANY AVE	DEAX	CHARITABLE	\$	12,481,560
WHEELER CLINIC INC	06062 00049	WOODLAND ST	DEAX	CHARITABLE	\$	298,130
WOMEN`S LEAGUE INC	06120 01695-1703	MAIN ST	DEAX	CHARITABLE	\$	2,181,830
YOUNG MENS CHRISTIAN ASSOC OF METROPOLIT	06103 00430-460	ALBANY AVE	DEAX	CHARITABLE	\$	2,606,170
YOUNG WOMENS CHRISTIAN ASSOC OF THE HTFD	06105 00195	GARDEN ST	DEAX	CHARITABLE	\$	270,900
YOUNG WOMENS CHRISTIAN ASSOC OF THE HTFD	06105 00135	BROAD ST	DEAX	CHARITABLE	\$	414,750
YOUNG WOMENS CHRISTIAN ASSOC OF THE HTFD	06105 00135	BROAD ST	DEAX	CHARITABLE	\$	2,930,760
YOUNG WOMENS CHRISTIAN ASSOC OF THE HTFD	06105 00283	BROAD ST	DEAX	CHARITABLE	\$	42,280
YOUTH CHALLENGE OF CONNECTICUT	06105 00291	COLLINS ST	DEAX	CHARITABLE	\$	256,410
YOUTH CHALLENGE OF GR HTFD INC	06105 00015-17	MAY ST	DEAX	CHARITABLE	\$	234,570
YOUTH CHALLENGE OF GR HTFD INC	06105 00019	MAY ST	DEAX	CHARITABLE	\$	537,740
YOUTH CHALLENGE OF GREATER HARTFORD INC	06105 00021-23	MAY ST	DEAX	CHARITABLE	\$	105,140
					\$	153,438,530

TOTALS FOR SELECTED ENTITIES						
CHURCH HOMES INC CONGREGATIONAL					\$	24,016,300
CHARTER OAK HEALTH					\$	6,084,890
CIL REALTY					\$	5,200,930
COMMUNITY RENEWAL TEAM					\$	8,370,670
CONNECTICUT INSTITUTE FOR THE BLIND					\$	10,337,390
CONNECTICUT HISTORICAL SOCIETY					\$	7,450,940
HARC Inc					\$	5,296,410
SALVATION ARMY					\$	8,760,360
VILLAGE FOR FAMILY & CHILDREN					\$	15,169,070
Total					\$	90,686,960

COMMUNITY HEALTH SERVICES INC	06120 00520	ALBANY AVE	KCAX	MEDICAL	\$	4,990,160
COMMUNITY HEALTH SERVICES INC	06120 00498-500	ALBANY AVE	KCAX	MEDICAL	\$	53,550
					\$	5,043,710

CAPITAL REGION DEVELOPMENT AUTHORITY	06103 00200	CHURCH ST	RAAX	QUASI-PUBLIC	\$	7,973,770
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CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00070	GROVE ST	RAAX	QUASI-PUBLIC	\$	15,944,600
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00034	PROSPECT ST	RAAX	QUASI-PUBLIC	\$	10,888,430
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00026-44	FRONT ST	RAAX	QUASI-PUBLIC	\$	6,922,860
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00010	PROSPECT ST	RAAX	QUASI-PUBLIC	\$	67,880,399
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00060-70	ARCH ST	RAAX	QUASI-PUBLIC	\$	2,302,230
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00084	ARCH ST	RAAX	QUASI-PUBLIC	\$	7,374,710
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00071-73	COLUMBUS BLVD	RAAX	QUASI-PUBLIC	\$	88,550
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00025-39	FRONT ST	RAAX	QUASI-PUBLIC	\$	4,875,920
CAPITAL REGION DEVELOPMENT AUTHORITY	06106 00010	PROSPECT ST	RAAX	QUASI-PUBLIC	\$	234,080
FSD ARCH STREET LLC	06830 00041-65	ARCH ST	RAAX	QUASI-PUBLIC	\$	465,220
CAPITAL REGION DEVELOPMENT AUTHORITY	06103 00101	RESERVE RD	RAAX	QUASI-PUBLIC	\$	11,380,110
COLLINS BROTHERS LLC	06103 00083-85	ARCH ST	RAAX	QUASI-PUBLIC	\$	238,000
THE STATE OF CONNECTICUT	06103 00090	WASHINGTON ST	OABX	STATE	\$	3,165,400
THE STATE OF CONNECTICUT	06103 00090-98	CEDAR ST	OABX	STATE	\$	365,050
STATE OF CONN	06106 00017	TERRY RD	OABX	STATE	\$	228,130
STATE OF CONN	06106 00502	FLATBUSH AVE	OABX	STATE	\$	24,290
STATE OF CONN	06106 00050	FARMINGTON AVE	OABX	STATE	\$	3,016,440
STATE OF CONN	06106 00055	FARMINGTON AVE	OABX	STATE	\$	14,796,460
STATE OF CONN	06106 00032	RUSS ST	OABX	STATE	\$	60,130
STATE OF CONN	06102 00060	WASHINGTON ST	OABX	STATE	\$	18,850,510
STATE OF CONN	06106 00450	COLUMBUS BLVD	OABX	STATE	\$	24,673,740
STATE OF CONN ADMINISTRATION	06106 00365	BROAD ST	OABX	STATE	\$	6,510
STATE OF CONN ADMINISTRATION	06106 00940-946	BROAD ST	OABX	STATE	\$	6,860
STATE OF CONN ADMINISTRATION	06106 00080	WASHINGTON ST	OABX	STATE	\$	2,958,970
STATE OF CONN ADMINISTRATION	06106 00275	BUCKINGHAM ST	OABX	STATE	\$	206,780
STATE OF CONN ADMINISTRATION	06106 00078-80	WARD ST	OABX	STATE	\$	29,050
STATE OF CONN ADRIAEAN`S LANDING	06106 00250	COLUMBUS BLVD	OABX	STATE	\$	847,000
STATE OF CONN ADRIAEAN`S LANDING	06106 00071	GROVE ST	OABX	STATE	\$	373,100
STATE OF CONN ADRIAEAN`S LANDING	06106 00194-196	COLUMBUS BLVD	OABX	STATE	\$	296,170
STATE OF CONN ADRIAEAN`S LANDING	06106 00080-100	COLUMBUS BLVD	OABX	STATE	\$	2,609,040
STATE OF CONN ADRIAEAN`S LANDING	06106 00200	COLUMBUS BLVD	OABX	STATE	\$	1,181,740
STATE OF CONN ADRIAEAN`S LANDING	06106 00012-24	COLUMBUS BLVD	OABX	STATE	\$	5,655,230
STATE OF CONN ADRIAEAN`S LANDING	06106 00100	COLUMBUS BLVD	OABX	STATE	\$	1,526,700
STATE OF CONN ADRIAEAN`S LANDING	06106 00098	COLUMBUS BLVD	OABX	STATE	\$	62,860
STATE OF CONN ADRIAEAN`S LANDING	06106 00250	COLUMBUS BLVD	OABX	STATE	\$	1,365,000
STATE OF CONN ADRIAEAN`S LANDING	06106 00034-52	COLUMBUS BLVD	OABX	STATE	\$	2,111,270
STATE OF CONN ADRIAEAN`S LANDING	06106 00082	COLUMBUS BLVD	OABX	STATE	\$	907,060
STATE OF CONN ADRIAEAN`S LANDING	06106 00080	COLUMBUS BLVD	OABX	STATE	\$	3,122,420
STATE OF CONN ADRIAEAN`S LANDING	06106 00070	COLUMBUS BLVD	OABX	STATE	\$	1,047,620
STATE OF CONN ADRIAEAN`S LANDING	06106 00003	TAYLOR ST	OABX	STATE	\$	776,720
STATE OF CONN ADRIAEAN`S LANDING	06106 00001	TAYLOR ST	OABX	STATE	\$	121,730
STATE OF CONN ADRIAEAN`S LANDING	06106 00069	COLUMBUS BLVD	OABX	STATE	\$	172,200
STATE OF CONN ADRIAEAN`S LANDING	06106 00080-100	COLUMBUS BLVD	OABX	STATE	\$	188,765,917
STATE OF CONN ADRIAEAN`S LANDING	06106 00090	COLUMBUS BLVD	OABX	STATE	\$	388,850
STATE OF CONN ADRIAEAN`S LANDING	06106 00102	COLUMBUS BLVD	OABX	STATE	\$	61,950
STATE OF CONN ADRIAEAN`S LANDING	06106 00104	COLUMBUS BLVD	OABX	STATE	\$	160,230
STATE OF CONN ADRIAEAN`S LANDING	06106 00092	COLUMBUS BLVD	OABX	STATE	\$	375,830
STATE OF CONN ADRIAEAN`S LANDING	06106 00094	COLUMBUS BLVD	OABX	STATE	\$	288,400
STATE OF CONN ADRIAEAN`S LANDING	06106 00096	COLUMBUS BLVD	OABX	STATE	\$	2,991,940
STATE OF CONN CAPITOL	06106 00168	CAPITOL AVE	OABX	STATE	\$	38,706,220
STATE OF CONN COURT HOUSE	06106 00912-922	BROAD ST	OABX	STATE	\$	14,703,710
STATE OF CONN COURT HOUSE	06106 00021	WOLCOTT ST	OABX	STATE	\$	56,630
STATE OF CONN DEPT OF AGRICULTURE	06106 00033	NEWFIELD AVE	OABX	STATE	\$	1,400
STATE OF CONN DEPT OF AGRICULTURE	06106 00039	NEWFIELD AVE	OABX	STATE	\$	1,120
STATE OF CONN DEPT OF AGRICULTURE	06106 00061	NEWFIELD AVE	OABX	STATE	\$	114,800
STATE OF CONN DEPT OF TRANS	06109 00232-238	COLUMBUS BLVD	OABX	STATE	\$	197,540
STATE OF CONN DEPT OF TRANS	06111 00000	SHELDON ST	OABX	STATE	\$	26,250
STATE OF CONN DEPT OF TRANS	06111 00034	LEIBERT RD	OABX	STATE	\$	30,730
STATE OF CONN DEPT OF TRANS	06111 00036	LEIBERT RD	OABX	STATE	\$	250,110
STATE OF CONN HIGHWAY DEPT	06106 00075	ELM ST	OABX	STATE	\$	2,918,930
STATE OF CONN OFFICE BUILDING	06105 00092	FARMINGTON AVE	OABX	STATE	\$	3,572,100
STATE OF CONN OFFICE BUILDING	06106 00030	TRINITY ST	OABX	STATE	\$	2,632,420
STATE OF CONN OFFICE BUILDING	06106 00165	CAPITOL AVE	OABX	STATE	\$	16,668,050
STATE OF CONN OFFICE BUILDING	06106 00079	ELM ST	OABX	STATE	\$	11,322,290
STATE OF CONN PARKING	06106 00223	CAPITOL AVE	OABX	STATE	\$	398,510
STATE OF CONN PUBLIC WORKS	06106 00152	NEW PARK AVE	OABX	STATE	\$	167,440
STATE OF CONN PUBLIC WORKS	06106 00410	CAPITOL AVE	OABX	STATE	\$	592,690
STATE OF CONN PUBLIC WORKS	06106 00460	CAPITOL AVE	OABX	STATE	\$	3,919,090
STATE OF CONN PUBLIC WORKS	06106 00450	CAPITOL AVE	OABX	STATE	\$	6,022,240
STATE OF CONN PUBLIC WORKS	06106 00410-436	CAPITOL AVE	OABX	STATE	\$	14,155,050
STATE OF CONN PUBLIC WORKS	06106 00340	CAPITOL AVE	OABX	STATE	\$	571,760
STATE OF CONN PUBLIC WORKS	06106 00020-22	TRINITY ST	OABX	STATE	\$	3,453,240
STATE OF CONN PUBLIC WORKS	06106 00505	HUDSON ST	OABX	STATE	\$	10,442,110
STATE OF CONN SUPERIOR COURT	06106 00075	LAFAYETTE ST	OABX	STATE	\$	24,202,990
STATE OF CONN SUPERIOR COURT	06106 00095	WASHINGTON ST	OABX	STATE	\$	10,253,040
STATE OF CONNECTICUT	06105 00039	WOLCOTT ST	OABX	STATE	\$	27,230
STATE OF CONNECTICUT	06106 00155	MORGAN ST	OABX	STATE	\$	16,755,900
STATE OF CONNECTICUT ADMINISTRATIVE SERV	06106 00286	SHELDON ST	OABX	STATE	\$	742,490
STATE OF CONNECTICUT OFFICE OF POLICY &	06106 00001	AMERICAN ROW	OABX	STATE	\$	12,390
STATE OF CONNECTICUT OFFICE OF POLICY &	06106 00195	COLUMBUS BLVD	OABX	STATE	\$	10,640
STATE OF CONN NO MEADOWS JAIL	06120 00025	FISHFRY ST	OCBX	STATE	\$	24,604,580
STATE OF CONN	06106 00401	FLATBUSH AVE	ODBX	STATE	\$	41,611,289
STATE OF CONN	06106 00950	MAIN ST	ODBX	STATE	\$	67,861,779
STATE OF CONN	06106 00950	MAIN ST	ODBX	STATE	\$	122,430
STATE OF CONN HARTFORD COMM COLLEGE	06105 00061	WOODLAND ST	ODBX	STATE	\$	18,634,350
STATE OF CONN LIBRARY	06106 00231	CAPITOL AVE	ODBX	STATE	\$	16,980,250
STATE OF CONNECTICUT	06105 00039	WOODLAND ST	ODBX	STATE	\$	1,900,850
THE UNIVERSITY OF CONNECTICUT	06269 00038	PROSPECT ST	ODBX	STATE	\$	2,677,570
UNIVERSITY OF CONN SCHOOL OF LAW	06105 00055	ELIZABETH ST	ODBX	STATE	\$	23,956,380
STATE OF CONN BLUE HILLS CLINI	06112 00051	COVENTRY ST	OEBX	STATE	\$	3,790,990
STATE OF CONN MENTAL HEALTH	06112 00500	VINE ST	OEBX	STATE	\$	6,323,450
STATE OF CONN ARMORY	06105 00360	BROAD ST	OFBX	STATE	\$	45,492,300
STATE OF CONN GOVERNOR`S HOUSE	06105 00990	PROSPECT AVE	OFBX	STATE	\$	1,249,640
STATE OF CONN STATE POLICE	06106 00100	WASHINGTON ST	OFBX	STATE	\$	3,137,330
STATE OF CONN	06106 00098	LAUREL ST	OHBX	STATE	\$	250,180
STATE OF CONN	06106 00462	CHURCH ST	OHBX	STATE	\$	5,600

STATE OF CONN	06106 00099	REV R.A. MOODY OVPS	OHBX	STATE	\$	127,610
STATE OF CONN	06111 00085	VICTORIA RD	OHBX	STATE	\$	5,460
STATE OF CONN	06111 00708	FRANKLIN AVE	OHBX	STATE	\$	109,830
STATE OF CONN	06111 00630	LEIBERT RD	OHBX	STATE	\$	360,080
STATE OF CONN	06111 00600	LEIBERT RD	OHBX	STATE	\$	395,150
STATE OF CONN ADRIAEN' S LANDING	06111 00240	COLUMBUS BLVD	OHBX	STATE	\$	622,720
STATE OF CONN AIRPORT DIV - AERONAUTICS	06114 00233-299	MAXIM RD	OHBX	STATE	\$	30,019,500
STATE OF CONN DEPT OF TRANS	06111 00569-583	FLATBUSH AVE	OHBX	STATE	\$	69,930
STATE OF CONN DEPT OF TRANS	06111 01620	ALBANY AVE	OHBX	STATE	\$	8,120
STATE OF CONN DEPT OF TRANS	06111 01604	ALBANY AVE	OHBX	STATE	\$	140
STATE OF CONN DEPT OF TRANS	06111 00150	NEW PARK AVE	OHBX	STATE	\$	12,320
STATE OF CONN DEPT OF TRANS	06111 00086-88	FRANCIS AVE	OHBX	STATE	\$	6,020
STATE OF CONN DEPT OF TRANS	06111 00270	HAMILTON ST	OHBX	STATE	\$	1,050
STATE OF CONN DEPT OF TRANS	06111 00035	HAWTHORN ST	OHBX	STATE	\$	114,030
STATE OF CONN DEPT OF TRANS	06111 00015	HAWTHORN ST	OHBX	STATE	\$	280
STATE OF CONN DEPT OF TRANS	06111 00015	HAWTHORN ST	OHBX	STATE	\$	490
STATE OF CONN DEPT OF TRANS	06111 00005	HAWTHORN ST	OHBX	STATE	\$	3,080
STATE OF CONN DEPT OF TRANS	06111 00045	SIGOURNEY ST	OHBX	STATE	\$	174,930
STATE OF CONN DEPT OF TRANS	06111 00156-158	SARGEANT ST	OHBX	STATE	\$	6,650
STATE OF CONN DEPT OF TRANS	06111 00306	SIGOURNEY ST	OHBX	STATE	\$	490
STATE OF CONN DEPT OF TRANS	06111 00151	FARMINGTON AVE	OHBX	STATE	\$	142,800
STATE OF CONN DEPT OF TRANS	06109 00024	GARDEN ST	OHBX	STATE	\$	46,620
STATE OF CONN DEPT OF TRANS	06109 00190	MORGAN ST	OHBX	STATE	\$	7,892,220
STATE OF CONN DEPT OF TRANS	06109 00060	COLUMBUS BLVD	OHBX	STATE	\$	326,130
STATE OF CONN DEPT OF TRANS	06109 00060	COLUMBUS BLVD	OHBX	STATE	\$	3,360
STATE OF CONN DEPT OF TRANS	06109 00040	WEST SERVICE RD	OHBX	STATE	\$	61,040
STATE OF CONN DEPT OF TRANS	06109 00010	WEST SERVICE RD	OHBX	STATE	\$	44,940
STATE OF CONN DEPT OF TRANS	06109 00005	WEST SERVICE RD	OHBX	STATE	\$	66,570
STATE OF CONN DEPT OF TRANS	06109 00100	LEIBERT RD	OHBX	STATE	\$	18,070,500
STATE OF CONN DEPT OF TRANSPORTATION	06131 00070	COLUMBUS BLVD	OHBX	STATE	\$	378,280
STATE OF CONN DEPT OF TRANSPORTATION	06131 00041	ARCH ST	OHBX	STATE	\$	53,410
STATE OF CONN HIGHWAY DEPT	06131 00060	HUNTLEY PL	OHBX	STATE	\$	152,810
STATE OF CONN HIGHWAY DEPT	06131 00525	ASYLUM ST	OHBX	STATE	\$	370,440
STATE OF CONN HIGHWAY DEPT	06106 00309	BUCKINGHAM ST	OHBX	STATE	\$	215,040
STATE OF CONN HIGHWAY DEPT	06111 00049	JENNINGS RD	OHBX	STATE	\$	3,016,160
STATE OF CONN PUBLIC WORKS	06106 00190	HUYSHOPE AVE	OHBX	STATE	\$	210,140
STATE OF CONNECTICUT	06131 00219	WEST SERVICE RD	OHBX	STATE	\$	78,120
STATE OF CONNECTICUT DEPT OF TRANSPORTAT	06111 00014-26	FRANCIS AVE	OHBX	STATE	\$	124,950
STATE OF CONNECTICUT DEPT OF TRANSPORTAT	06111 01517	PARK ST	OHBX	STATE	\$	28,700
STATE OF CONNECTICUT DEPT OF TRANSPORTAT	06111 00010-12	FRANCIS AVE	OHBX	STATE	\$	38,290
STATE OF CONN	06106 00072	BRINLEY AVE	OIBX	STATE	\$	7,840
STATE OF CONN	06111 00010	KANE ST	OIBX	STATE	\$	2,800
STATE OF CONN	06106 00071	WILBUR ST	OIBX	STATE	\$	980
STATE OF CONN	06111 00118	SISSON AVE	OIBX	STATE	\$	332,500
STATE OF CONN	06111 00190	HAMILTON ST	OIBX	STATE	\$	49,840
STATE OF CONN	06111 00155	HAMILTON ST	OIBX	STATE	\$	28,210
STATE OF CONN	06111 00037	OLIVE ST	OIBX	STATE	\$	13,440
STATE OF CONN	06111 00030	OLIVE ST	OIBX	STATE	\$	3,150
STATE OF CONN	06106 00010	BROOKFIELD ST	OIBX	STATE	\$	507,290
STATE OF CONN	06111 00035	SIGOURNEY ST	OIBX	STATE	\$	11,340
STATE OF CONN	06111 00625	CAPITOL AVE	OIBX	STATE	\$	67,690
STATE OF CONN	06111 00170	CAPITOL AVE	OIBX	STATE	\$	4,531,590
STATE OF CONN	06111 00030	MORGAN ST	OIBX	STATE	\$	338,800
STATE OF CONN	06111 00288	SHELDON ST	OIBX	STATE	\$	214,620
STATE OF CONN	06111 00288	HUYSHOPE AVE	OIBX	STATE	\$	46,620
STATE OF CONN	06111 00015	RESERVE RD	OIBX	STATE	\$	14,140
STATE OF CONN DEPT OF AGRICULTURE	06106 00060	NEWFIELD AVE	OIBX	STATE	\$	98,210
STATE OF CONN DEPT OF AGRICULTURE	06106 00050	BRINLEY AVE	OIBX	STATE	\$	7,280
STATE OF CONN DEPT OF AGRICULTURE	06106 00005	OLIVE ST	OIBX	STATE	\$	10,640
STATE OF CONN DEPT OF TRANS	06111 00518	ASYLUM ST	OIBX	STATE	\$	495,740
STATE OF CONN DEPT OF TRANS	06111 00310	BROAD ST	OIBX	STATE	\$	4,270
STATE OF CONN DEPT OF TRANS	06109 00116	AIRPORT RD	OIBX	STATE	\$	721,280
STATE OF CONN DEPT OF TRANS	06109 00100	VAN DYKE AVE	OIBX	STATE	\$	29,400
STATE OF CONN HIGHWAY DEPT	06111 00152	NEW PARK AVE	OIBX	STATE	\$	2,940
STATE OF CONN HIGHWAY DEPT	06111 00022	BELMONT ST	OIBX	STATE	\$	5,320
STATE OF CONN HIGHWAY DEPT	06111 00005	HOADLEY PL	OIBX	STATE	\$	15,050
STATE OF CONN HIGHWAY DEPT	06111 00070	SPRING ST	OIBX	STATE	\$	26,880
STATE OF CONN HIGHWAY DEPT	06111 00058	SPRING ST	OIBX	STATE	\$	51,870
STATE OF CONN HIGHWAY DEPT	06111 00512-516	ASYLUM ST	OIBX	STATE	\$	925,750
STATE OF CONN HIGHWAY DEPT	06111 00010	HUNTLEY PL	OIBX	STATE	\$	58,660
STATE OF CONN HIGHWAY DEPT	06109 01031	MAIN ST	OIBX	STATE	\$	250,740
STATE OF CONN HIGHWAY DEPT	06111 00178	HIGH ST	OIBX	STATE	\$	85,050
STATE OF CONN HIGHWAY DEPT	06109 00343	MARKET ST EXT	OIBX	STATE	\$	17,010
STATE OF CONN HIGHWAY DEPT	06111 00500	COLUMBUS BLVD	OIBX	STATE	\$	544,670
STATE OF CONN HIGHWAY DEPT	06111 00462	COLUMBUS BLVD	OIBX	STATE	\$	142,800
STATE OF CONN HIGHWAY DIVISION	06106 00300	SHELDON ST	OIBX	STATE	\$	420
STATE OF CONNECTICUT	06106 00129	LAFAYETTE ST	OIBX	STATE	\$	1,828,540
STATE OF CONNECTICUT	06131 00271-273	SHELDON ST	OIBX	STATE	\$	31,710
STATE OF CONNECTICUT OFFICE OF POLICY &	06106 00101	CLERMONT ST	OIBX	STATE	\$	32,690
STATE OF CONNECTICUT OFFICE OF POLICY & State of Connecticut	06106 00242	COLUMBUS BLVD	OIBX	STATE	\$	200,410
					\$	936,810,834
HARTFORD SEMINARY FOUNDATION	06105 00072	SHERMAN ST	PABX	COLLEGES	\$	200,480
HARTFORD SEMINARY FOUNDATION	06105 00068-70	LORRAINE ST	PABX	COLLEGES	\$	232,890
HARTFORD SEMINARY FOUNDATION	06105 00084	GIRARD AVE	PABX	COLLEGES	\$	240,800
HARTFORD SEMINARY FOUNDATION	06105 00080	GIRARD AVE	PABX	COLLEGES	\$	211,400
HARTFORD SEMINARY FOUNDATION	06105 00069	SHERMAN ST	PABX	COLLEGES	\$	117,600
HARTFORD SEMINARY FOUNDATION	06105 00073	SHERMAN ST	PABX	COLLEGES	\$	74,900
HARTFORD SEMINARY FOUNDATION	06105 00077	SHERMAN ST	PABX	COLLEGES	\$	3,192,770
HARTFORD SEMINARY FOUNDATION	06105 00076-96	SHERMAN ST	PABX	COLLEGES	\$	3,150,140
RENSSELAER HARTFORD GRADUATE CENTER INC	06120 00275	WINDSOR ST	PABX	COLLEGES	\$	3,115,000
THE TRUSTEES OF TRINITY COLLEGE	06106 00121	ALLEN PL	PABX	COLLEGES	\$	420,630
THE TRUSTEES OF TRINITY COLLEGE	06106 00135	ALLEN PL	PABX	COLLEGES	\$	233,100
THE TRUSTEES OF TRINITY COLLEGE	06106 00155	ALLEN PL	PABX	COLLEGES	\$	83,650
THE TRUSTEES OF TRINITY COLLEGE	06106 00240	NEW BRITAIN AVE	PABX	COLLEGES	\$	2,740,780
TRINITY COLLEGE TRUSTEES OF	06106 00110-112	VERNON ST	PABX	COLLEGES	\$	19,950

TRINITY COLLEGE TRUSTEES OF	06106 00104-106	VERNON ST	PABX	COLLEGES	\$	156,030
TRINITY COLLEGE TRUSTEES OF	06106 00090-92	VERNON ST	PABX	COLLEGES	\$	257,810
TRINITY COLLEGE TRUSTEES OF	06106 00086-88	VERNON ST	PABX	COLLEGES	\$	336,000
TRINITY COLLEGE TRUSTEES OF	06106 00084	VERNON ST	PABX	COLLEGES	\$	26,810
TRINITY COLLEGE TRUSTEES OF	06106 00078	VERNON ST	PABX	COLLEGES	\$	35,070
TRINITY COLLEGE TRUSTEES OF	06106 00076	VERNON ST	PABX	COLLEGES	\$	304,710
TRINITY COLLEGE TRUSTEES OF	06106 00074	VERNON ST	PABX	COLLEGES	\$	27,580
TRINITY COLLEGE TRUSTEES OF	06106 00072	VERNON ST	PABX	COLLEGES	\$	228,550
TRINITY COLLEGE TRUSTEES OF	06106 00070	VERNON ST	PABX	COLLEGES	\$	445,270
TRINITY COLLEGE TRUSTEES OF	06106 00066	VERNON ST	PABX	COLLEGES	\$	237,370
TRINITY COLLEGE TRUSTEES OF	06106 00058-60	VERNON ST	PABX	COLLEGES	\$	210,770
TRINITY COLLEGE TRUSTEES OF	06106 00115	ALLEN PL	PABX	COLLEGES	\$	138,880
TRINITY COLLEGE TRUSTEES OF	06106 00129	ALLEN PL	PABX	COLLEGES	\$	104,790
TRINITY COLLEGE TRUSTEES OF	06106 00133	ALLEN PL	PABX	COLLEGES	\$	179,550
TRINITY COLLEGE TRUSTEES OF	06106 00149-151	ALLEN PL	PABX	COLLEGES	\$	136,780
TRINITY COLLEGE TRUSTEES OF	06106 00159	ALLEN PL	PABX	COLLEGES	\$	8,120
TRINITY COLLEGE TRUSTEES OF	06106 00108	VERNON ST	PABX	COLLEGES	\$	5,884,760
TRINITY COLLEGE TRUSTEES OF	06106 00183-189	ALLEN PL	PABX	COLLEGES	\$	337,190
TRINITY COLLEGE TRUSTEES OF	06106 00134	VERNON ST	PABX	COLLEGES	\$	1,198,120
TRINITY COLLEGE TRUSTEES OF	06106 00118	VERNON ST	PABX	COLLEGES	\$	31,710
TRINITY COLLEGE TRUSTEES OF	06106 00114	VERNON ST	PABX	COLLEGES	\$	5,500,110
TRINITY COLLEGE TRUSTEES OF	06106 00260	SUMMIT ST	PABX	COLLEGES	\$	145,398,609
TRINITY COLLEGE TRUSTEES OF	06106 00079	VERNON ST	PABX	COLLEGES	\$	306,880
TRINITY COLLEGE TRUSTEES OF	06106 00228-230	NEW BRITAIN AVE	PABX	COLLEGES	\$	30,730
TRINITY COLLEGE TRUSTEES OF	06106 00220-222	NEW BRITAIN AVE	PABX	COLLEGES	\$	18,270
TRINITY COLLEGE TRUSTEES OF	06106 00216	NEW BRITAIN AVE	PABX	COLLEGES	\$	595,350
TRINITY COLLEGE TRUSTEES OF	06106 00210-212	NEW BRITAIN AVE	PABX	COLLEGES	\$	16,520
TRINITY COLLEGE TRUSTEES OF	06106 00206-208	NEW BRITAIN AVE	PABX	COLLEGES	\$	14,700
TRINITY COLLEGE TRUSTEES OF	06106 00122	CRESCENT ST	PABX	COLLEGES	\$	24,500
TRINITY COLLEGE TRUSTEES OF	06106 00114	CRESCENT ST	PABX	COLLEGES	\$	105,840
TRINITY COLLEGE TRUSTEES OF	06106 00076	CRESCENT ST	PABX	COLLEGES	\$	196,000
TRINITY COLLEGE TRUSTEES OF	06106 00014	CRESCENT ST	PABX	COLLEGES	\$	96,390
TRINITY COLLEGE TRUSTEES OF	06106 00194-198	NEW BRITAIN AVE	PABX	COLLEGES	\$	388,080
TRINITY COLLEGE TRUSTEES OF	06106 00190-192	NEW BRITAIN AVE	PABX	COLLEGES	\$	-
TRINITY COLLEGE TRUSTEES OF	06106 00175	NEW BRITAIN AVE	PABX	COLLEGES	\$	4,346,370
TRINITY COLLEGE TRUSTEES OF	06457 00234	NEW BRITAIN AVE	PABX	COLLEGES	\$	21,210
TRINITY COLLEGE TRUSTEES OF TRINITY COLL	06106 00195	ALLEN PL	PABX	COLLEGES	\$	28,980
TRUSTEES OF TRINITY COLLEGE	06106 00100-102	VERNON ST	PABX	COLLEGES	\$	171,430
TRUSTEES OF TRINITY COLLEGE	06106 01279	BROAD ST	PABX	COLLEGES	\$	17,080
TRUSTEES OF TRINITY COLLEGE	06106 00125	ALLEN PL	PABX	COLLEGES	\$	141,050
TRUSTEES OF TRINITY COLLEGE	06106 00137-139	ALLEN PL	PABX	COLLEGES	\$	107,940
TRUSTEES OF TRINITY COLLEGE	06106 01500-1502	BROAD ST	PABX	COLLEGES	\$	561,890
TRUSTEES OF TRINITY COLLEGE	06106 00068-70	CRESCENT ST	PABX	COLLEGES	\$	17,920
TRUSTEES OF TRINITY COLLEGE	06106 00130	NEW BRITAIN AVE	PABX	COLLEGES	\$	171,150
TRUSTEES OF TRINITY COLLEGE	06106 00071	BROWNELL AVE	PABX	COLLEGES	\$	41,300
TRUSTEES OF TRINITY COLLEGE INC	06106 00095	ALLEN PL	PABX	COLLEGES	\$	16,380
UNIVERSITY HOUSING ASSOC LP	06117 00947	TOWER AVE	PABX	COLLEGES	\$	22,953,770
UNIVERSITY OF HARTFORD	06117 00202	BLOOMFIELD AVE	PABX	COLLEGES	\$	97,920,550
UNIVERSITY OF HARTFORD	06117 00190	BLOOMFIELD AVE	PABX	COLLEGES	\$	910
UNIVERSITY OF HARTFORD	06117 00079	BLOOMFIELD AVE	PABX	COLLEGES	\$	560
UNIVERSITY OF HARTFORD	06117 00200	BLOOMFIELD AVE	PABX	COLLEGES	\$	43,537,900
UNIVERSITY OF HARTFORD	06117 00301	MARK TWAIN DR	PABX	COLLEGES	\$	378,560
UNIVERSITY OF HARTFORD	06117 00002	MARK TWAIN DR	PABX	COLLEGES	\$	1,128,680
UNIVERSITY OF HARTFORD	06117 00196	BLOOMFIELD AVE	PABX	COLLEGES	\$	12,676,720
UNIVERSITY OF HARTFORD	06117 01283	ASYLUM AVE	PABX	COLLEGES	\$	924,420
UNIVERSITY OF HARTFORD	06117 01315	ASYLUM AVE	PABX	COLLEGES	\$	1,832,180
UNIVERSITY OF HARTFORD	06117 01265	ASYLUM AVE	PABX	COLLEGES	\$	7,344,260
UNIVERSITY OF HARTFORD	06117 01530-1540	ALBANY AVE	PABX	COLLEGES	\$	7,277,830
UNIVERSITY OF HARTFORD	06117 00013-55	WESTBOURNE PKWY	PABX	COLLEGES	\$	195,300
					\$	378,826,279
CONN SINAI CORP	06112 00659	TOWER AVE	PBBX	HOSPITALS	\$	1,536,920
CONNECTICUT CHILDRENS MEDICAL CENTER FOU	06106 00100	RETREAT AVE	PBBX	HOSPITALS	\$	59,710
CONNECTICUT CHILDRENS MEDICAL CENTER FOU	06106 00100	RETREAT AVE	PBBX	HOSPITALS	\$	108,010
CONNECTICUT CHILDRENS MEDICAL CENTER FOU	06106 00100	RETREAT AVE	PBBX	HOSPITALS	\$	100,170
CONNECTICUT CHILDRENS MEDICAL CENTER FOU	06106 00100	RETREAT AVE	PBBX	HOSPITALS	\$	25,970
CONNECTICUT CHILDRENS MEDICAL CENTER FOU	06106 00100	RETREAT AVE	PBBX	HOSPITALS	\$	20,860
CT CHILDRENS MEDICAL CENTER FOUNDATION I	06106 00012	CHARTER OAK PL	PBBX	HOSPITALS	\$	296,170
HARTFORD HOSPITAL	06102 00132-138	JEFFERSON ST	PBBX	HOSPITALS	\$	2,029,300
HARTFORD HOSPITAL	06111 00282	WASHINGTON ST	PBBX	HOSPITALS	\$	125,140,470
HARTFORD HOSPITAL	06106 00195	RETREAT AVE	PBBX	HOSPITALS	\$	448,070
HARTFORD HOSPITAL	06102 00177	RETREAT AVE	PBBX	HOSPITALS	\$	275,240
HARTFORD HOSPITAL	06102 00009	SEYMOUR ST	PBBX	HOSPITALS	\$	32,480
HARTFORD HOSPITAL	06106 00011	SEYMOUR ST	PBBX	HOSPITALS	\$	65,170
HARTFORD HOSPITAL	06106 00031	SEYMOUR ST	PBBX	HOSPITALS	\$	16,368,520
HARTFORD HOSPITAL	06106 00048	SEYMOUR ST	PBBX	HOSPITALS	\$	86,100
HARTFORD HOSPITAL	06106 00046	SEYMOUR ST	PBBX	HOSPITALS	\$	68,880
HARTFORD HOSPITAL	06106 00042	SEYMOUR ST	PBBX	HOSPITALS	\$	74,970
HARTFORD HOSPITAL	06106 00032-36	SEYMOUR ST	PBBX	HOSPITALS	\$	78,075,199
HARTFORD HOSPITAL	06106 00155-157	RETREAT AVE	PBBX	HOSPITALS	\$	107,800
HARTFORD HOSPITAL	06106 00151	RETREAT AVE	PBBX	HOSPITALS	\$	75,040
HARTFORD HOSPITAL	06106 00149	RETREAT AVE	PBBX	HOSPITALS	\$	171,360
HARTFORD HOSPITAL	06106 00454-456	WASHINGTON ST	PBBX	HOSPITALS	\$	82,390
HARTFORD HOSPITAL	06106 00462	WASHINGTON ST	PBBX	HOSPITALS	\$	18,480
HARTFORD HOSPITAL	06106 00048-54	BARNARD ST	PBBX	HOSPITALS	\$	37,450
HARTFORD HOSPITAL	06102 00560	HUDSON ST	PBBX	HOSPITALS	\$	23,344,510
HARTFORD HOSPITAL	06106 00500	HUDSON ST	PBBX	HOSPITALS	\$	16,430,960
HARTFORD HOSPITAL	06106 00080	SEYMOUR ST	PBBX	HOSPITALS	\$	200,969,438
HARTFORD HOSPITAL	06102 00075-95	JEFFERSON ST	PBBX	HOSPITALS	\$	15,386,770
HARTFORD HOSPITAL	06106 00167-203	MAPLE AVE	PBBX	HOSPITALS	\$	764,750
INSTITUTE OF LIVING	06106 00179	RETREAT AVE	PBBX	HOSPITALS	\$	381,360
INSTITUTE OF LIVING	06106 00439	WASHINGTON ST	PBBX	HOSPITALS	\$	84,840
INSTITUTE OF LIVING	06106 00400	WASHINGTON ST	PBBX	HOSPITALS	\$	67,891,740
INSTITUTE OF LIVING	06106 00036-38	BARNARD ST	PBBX	HOSPITALS	\$	46,410
INSTITUTE OF LIVING	06106 00034	BARNARD ST	PBBX	HOSPITALS	\$	45,290
INSTITUTE OF LIVING	06106 00012-14	BARNARD ST	PBBX	HOSPITALS	\$	40,810

MALTA HOUSE OF CARE FOUNDATION INC	06105 00019	WOODLAND ST	PBBX	HOSPITALS	\$	260,050
MOUNT SINAI HOSPITAL (THE)	06112 00020	SALISBURY ST	PBBX	HOSPITALS	\$	153,160
MOUNT SINAI HOSPITAL CORP	06105 00501-519	BLUE HILLS AVE	PBBX	HOSPITALS	\$	347,270
MOUNT SINAI HOSPITAL CORP	06112 00500	BLUE HILLS AVE	PBBX	HOSPITALS	\$	39,646,333
MOUNT SINAI HOSPITAL FOUNDATION INC	06137 00615	TOWER AVE	PBBX	HOSPITALS	\$	6,717,900
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00099	WOODLAND ST	PBBX	HOSPITALS	\$	1,066,240
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00019	WOODLAND ST	PBBX	HOSPITALS	\$	71,260
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00218	ASHLEY ST	PBBX	HOSPITALS	\$	42,350
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00206	ASHLEY ST	PBBX	HOSPITALS	\$	46,760
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00200-202	ASHLEY ST	PBBX	HOSPITALS	\$	55,230
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00179-193	ASHLEY ST	PBBX	HOSPITALS	\$	136,850
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 01000	ASYLUM AVE	PBBX	HOSPITALS	\$	12,392,730
SAINT FRANCIS HOSPITAL AND MEDICAL CENTE	06105 00345	COLLINS ST	PBBX	HOSPITALS	\$	10,359,440
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00095	WOODLAND ST	PBBX	HOSPITALS	\$	2,389,940
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00094	WOODLAND ST	PBBX	HOSPITALS	\$	4,690,840
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 01075	ASYLUM AVE	PBBX	HOSPITALS	\$	668,710
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00044	WOODLAND ST	PBBX	HOSPITALS	\$	58,800
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00675	TOWER AVE	PBBX	HOSPITALS	\$	881,300
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00260	ASHLEY ST	PBBX	HOSPITALS	\$	10,180,870
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00210-212	ASHLEY ST	PBBX	HOSPITALS	\$	45,920
ST FRANCIS HOSPITAL OF HTFD	06105 00059	ATWOOD ST	PBBX	HOSPITALS	\$	70,770
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00314-370	COLLINS ST	PBBX	HOSPITALS	\$	33,238,310
ST FRANCIS HOSPITAL & MEDICAL CENTER	06105 00299	COLLINS ST	PBBX	HOSPITALS	\$	72,345,629
ST FRANCIS HOSPITAL INC	06105 00119	WOODLAND ST	PBBX	HOSPITALS	\$	8,054,550
ST FRANCIS HOSPITAL OF HTFD	06105 00113	WOODLAND ST	PBBX	HOSPITALS	\$	175,980
ST FRANCIS HOSPITAL OF HTFD	06105 00125	WOODLAND ST	PBBX	HOSPITALS	\$	185,780
ST FRANCIS HOSPITAL OF HTFD	06105 00129-137	WOODLAND ST	PBBX	HOSPITALS	\$	1,717,940
ST FRANCIS HOSPITAL OF HTFD	06105 00222	ASHLEY ST	PBBX	HOSPITALS	\$	134,400
ST FRANCIS HOSPITAL OF HTFD	06105 00114	WOODLAND ST	PBBX	HOSPITALS	\$	119,029,889
					\$	875,856,808

METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06103 00289	MOUNTAIN ST	RAAX	QUASI-PUBLIC	\$	2,626,260
METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06142 00119	AIRPORT RD	RAAX	QUASI-PUBLIC	\$	13,370
CAPITOL REGION EDUC COUNCIL	06106 00105-115	CHARTER OAK AVE	RAAX	QUASI-PUBLIC	\$	2,695,840
CAPITOL REGION EDUC COUNCIL	06106 00155	WYLLYS ST	RAAX	QUASI-PUBLIC	\$	592,340
CAPITOL REGION EDUC COUNCIL	06106 00147-155	CHARTER OAK AVE	RAAX	QUASI-PUBLIC	\$	1,124,200
THE METROPOLITAN DISTRICT	06103 00611	BROOKFIELD ST	RAAX	QUASI-PUBLIC	\$	78,540
CONN RESOURCES RECOVERY AUTH	06103 00055	MAXIM RD	RAAX	QUASI-PUBLIC	\$	37,380
CONN RESOURCES RECOVERY AUTH	06103 00211	MURPHY RD	RAAX	QUASI-PUBLIC	\$	4,579,890
CONN RESOURCES RECOVERY AUTH	06103 00163	MURPHY RD	RAAX	QUASI-PUBLIC	\$	69,650
CONN RESOURCES RECOVERY AUTH	06103 00171	MURPHY RD	RAAX	QUASI-PUBLIC	\$	411,530
MATERIALS INNOVATION AND RECYCLING AUTHO	06103 00033	RESERVE RD	RAAX	QUASI-PUBLIC	\$	110,740
MATERIALS INNOVATION AND RECYCLING AUTHO	06103 00100	RESERVE RD	RAAX	QUASI-PUBLIC	\$	1,452,990
MATERIALS INNOVATION AND RECYCLING AUTHO	06103 00300	MAXIM RD	RAAX	QUASI-PUBLIC	\$	44,294,460
METROPOLITAN DISTRICT	06103 00050	MURPHY RD	RAAX	QUASI-PUBLIC	\$	1,970,290
METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06103 00555	MAIN ST	RAAX	QUASI-PUBLIC	\$	10,059,140
METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06103 00015	FISHFRY ST	RAAX	QUASI-PUBLIC	\$	102,200
METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06114 00125	MAXIM RD	RAAX	QUASI-PUBLIC	\$	4,882,500
METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06103 00267	MURPHY RD	RAAX	QUASI-PUBLIC	\$	6,930
METROPOLITAN DISTRICT BUREAU OF PUBLIC W	06103 00244	BRAINARD RD	RAAX	QUASI-PUBLIC	\$	136,178,559
THE METROPOLITAN DISTRICT	06103 00045	GRANBY ST	RAAX	QUASI-PUBLIC	\$	260,960
THE METROPOLITAN DISTRICT	06103 00107-111	WALNUT ST	RAAX	QUASI-PUBLIC	\$	226,520
THE METROPOLITAN DISTRICT	06103 00800	MAPLE AVE	RAAX	QUASI-PUBLIC	\$	55,580
THE METROPOLITAN DISTRICT	06103 00300-302	FRANKLIN AVE	RAAX	QUASI-PUBLIC	\$	34,160
THE METROPOLITAN DISTRICT	06103 00484-486	FRANKLIN AVE	RAAX	QUASI-PUBLIC	\$	29,960
THE METROPOLITAN DISTRICT	06103 00492-494	FRANKLIN AVE	RAAX	QUASI-PUBLIC	\$	51,450
THE METROPOLITAN DISTRICT	06103 00074-76	SOUTH ST	RAAX	QUASI-PUBLIC	\$	20,510
THE METROPOLITAN DISTRICT	06103 00095	HANMER ST	RAAX	QUASI-PUBLIC	\$	50,260
THE METROPOLITAN DISTRICT	06103 00235	BRAINARD RD	RAAX	QUASI-PUBLIC	\$	501,340
THE METROPOLITAN DISTRICT	06103 00255	BRAINARD RD	RAAX	QUASI-PUBLIC	\$	863,870
THE METROPOLITAN DISTRICT	06103 00235	BRAINARD RD	RAAX	QUASI-PUBLIC	\$	659,610
THE METROPOLITAN DISTRICT	06103 00221	BRAINARD RD	RAAX	QUASI-PUBLIC	\$	2,128,980
					\$	216,170,009

METROPOLITAN DISTRICT COMMISSION					\$	160,800,989
CONN RESOURCE RECOVERY AUTHORITY					\$	5,098,450
MATERIALS INNOVATION AND RECYCLING AUTHORITY					\$	45,858,190
					\$	211,757,629

July 16, 2020

City of Hartford Investments in Fixed Assets Compared to Depreciation: Last 3 Years from City CAFR

During the June 25, 2020 MARB subcommittee call, the City was asked to look at the net investment in fixed assets to ensure that the City's investment in assets exceeds the annual depreciation expense

The City summarized the data off of Note 6 in the CAFR for the last 3 years. As can be seen below, the City's investment in assets exceeds the annual depreciation expense. Also included is Construction in Progress indicating the ongoing investment in assets that are not yet in service but will eventually be transferred into fixed assets once completed.

Please let us know if you need any additional information in this regard.

Governmental/Business Type activities (in 000's)	6/30/2017	6/30/2018	6/30/2019
Construction in Progress	215,207	171,784	172,951
Asset Additions/Transfers In from CIP	194,771	88,041	118,477
Disposals	(2,037)	23	(13,529)
Net Increase to Assets	192,734	88,064	104,948
Annual Depreciation Expense	(44,756)	(46,174)	(34,802)
Net Investment in Total Fixed Assets	147,978	41,890	70,146

City of Hartford

FY2020

Monthly Financial Report to the Municipal Accountability Review Board



June 2020
(FY2020 P13)

Meeting date: September 10, 2020

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

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City of Hartford - FY2020 General Fund Financial Report & Projection

MARB 9/10/20

Revenue Category	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (YTD)	FY2020 ACTUAL (YTD)	FY2020 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(277,053,297)	(283,570,266)	(283,570,266)	(277,053,297)	(279,020,798)	(279,020,798)	4,549,468	98%
42 Licenses & Permits ²	(6,378,386)	(6,040,406)	(6,040,406)	(6,378,386)	(6,405,875)	(6,405,875)	(365,469)	106%
43 Fines Forfeits & Penalties ³	(249,446)	(190,000)	(190,000)	(249,446)	(159,380)	(159,380)	30,620	84%
44 Revenue from Money & Property ⁴	(4,274,741)	(4,003,465)	(4,003,465)	(4,274,741)	(3,361,237)	(3,361,237)	642,228	84%
45 Intergovernmental Revenues ^{5,14}	(307,019,577)	(259,580,413)	(259,580,413)	(307,019,577)	(258,502,795)	(258,502,795)	1,077,618	100%
46 Charges For Services ⁶	(4,167,429)	(2,967,964)	(2,967,964)	(4,167,429)	(3,288,742)	(3,288,742)	(320,778)	111%
47 Reimbursements ⁷	(122,833)	(135,440)	(135,440)	(122,833)	(108,890)	(108,890)	26,550	80%
48 Other Revenues ⁸	(451,813)	(238,650)	(238,650)	(451,813)	(205,839)	(205,839)	32,811	86%
53 Other Financing Sources ⁹	(10,089,325)	(16,554,137)	(16,554,137)	(10,089,325)	(9,726,738)	(9,726,738)	6,827,399	59%
Total Revenues¹⁹	(609,806,845)	(573,280,741)	(573,280,741)	(609,806,845)	(560,780,295)	(560,780,295)	12,500,446	98%

MARB 9/10/20

Expenditure Category	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (YTD)	FY2020 ACTUAL (YTD)	FY2020 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	97,702,910	110,295,287	110,472,661	97,702,910	100,465,185	100,465,185	10,007,476	91%
Benefits ¹¹	84,071,987	94,148,565	97,081,712	84,071,987	80,988,748	82,410,104	14,671,608	83%
Debt & Other Capital ^{12,16}	77,971,699	16,310,036	16,310,036	77,971,699	16,304,034	22,304,034	(5,993,998)	100%
Library ¹³	1,483,334	8,201,317	8,201,317	1,483,334	1,534,650	1,534,650	6,666,667	19%
Metro Hartford Innovation Services	3,188,510	3,193,214	3,193,214	3,188,510	3,193,214	3,193,214	-	100%
Utilities ¹⁷	23,415,165	25,865,608	25,865,608	23,415,165	24,738,736	24,758,964	1,106,644	96%
Other Non-Personnel ¹⁸	33,030,630	31,253,440	31,076,066	33,030,630	25,894,762	25,912,988	5,163,078	83%
Education ¹⁴	281,242,396	284,013,274	284,013,274	281,242,396	283,827,068	283,827,068	186,206	100%
Total Expenditures	602,106,630	573,280,741	576,213,888	602,106,630	536,946,397	544,406,206	31,807,682	93%
Committed Fund Balance for Board of Education ¹⁵	2,933,147		-	2,933,147				
Total Expenditures incl. Committed Fund Balance	605,039,777	573,280,741	576,213,888	605,039,777	536,946,397	544,406,206		
Revenues and Expenditures incl. Committed for BOE, Net	(4,767,068)	-	2,933,147	(4,767,068)	(23,833,898)	(16,374,088)		
Net Surplus/(Deficit)	4,767,068	-	(2,933,147)	4,767,068	23,833,898	16,374,088		²³

General Fund Balance	FY2019 AUDITED ACTUAL	FY2020 RECORDED USE OF COMMITTED FUND BALANCE	FY2020 PROJECTED SURPLUS	FY2020 PROJECTED ACTUAL
Beginning General Fund Balance	4,866,629			12,566,844
Addition to Unassigned/Assigned Fund Balance ²⁰	4,767,068	2,933,147		19,307,235
Committed Fund Balance- Board of Education ¹⁵	2,933,147	(2,933,147)		(2,933,147)
Sub-Total: Increase in General Fund Balance²¹	7,700,215	0	16,374,088	16,374,088
Ending Total General Fund Balance	12,566,844	0	16,374,088	28,940,932

REVENUE FOOTNOTES

- ¹ The City's General Property Taxes revenue will be adjusted by the 60-Day Collection GAAP rule in early September.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, as well as food and milk dealer licenses, and all other licenses and permits. FY2020 actuals of \$6.4M have exceeded the Adopted Budget by \$365K.
- ³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of fines for false alarms. Actual collections in FY2020 are under budget by \$31K.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2020 actuals are under the FY2020 budget as market interest rates have dropped dramatically, primarily due to the COVID-19 Public Health Crisis.
- ⁵ FY2020 Intergovernmental Revenues are primarily comprised of municipal aid from the State of Connecticut. FY2020 Revenues are lower than the budget due to a reduction by \$708K on the School Building Grant and the Bond Interest Subsidy on School Projects, \$173K on Phone Access and Pari-Mutual Tax Share Revenue, and by \$186K on Education Cost Sharing. (See corresponding footnote 14 in expenditures.)
- 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. FY2020 Revenue totals \$3.29M, approximately \$321K in excess of the budget.
- ⁷ Reimbursements (predominantly Section 8) primarily occur at fiscal year end and reflect actuals of \$109K for FY2020.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements; however, due to the COVID-19 Public Health Crisis, FY2020 actuals are slightly lower and under the budget by \$33K.
- ⁹ Other Financing Sources reflects revenues from Corporate Contribution, DoNo Stadium Fund, the Parking Authority Fund, Special Police Service Fund and other (interest from CIP Investment account). This revenue category reflects YTD actuals of \$9.73M.
Other Financing Sources overall reflects a revenue shortfall of approximately \$161K, due to the COVID-19 public health crisis and lower revenues from Hartford Parking Authority.

EXPENDITURE FOOTNOTES

- ¹⁰ Net favorable variance of \$10.01M in Payroll due to a delay in refilling vacancies of \$11.07M and holiday pay of \$254K, offset by unfavorable overtime of \$746K and part-time of \$569K.
- ¹¹ Benefit favorability is primarily driven by health expenditures and cashouts. Additionally, 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. Further favorability in insurance claims, closed retirement plans, unemployment, Social Security, and fringe reimbursements is offset by \$111K in collective bargaining agreement savings and \$500K in non-Public Safety budgeted attrition and vacancy savings. The Revised budget and actual reflect a commitment of \$2.93M to the BOE. IBNR adjustments are estimated and will be recorded in September or October.
- 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 is \$22.30M due to additional capital needs. Debt includes 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 12 months of the City's tax supported payment of \$96M and three payments from the State of Connecticut. The \$188M ECS was recorded as the State allocation was received. As of April, the City received the final fiscal year State allocation. Education funding is based on the amount received from the State. The Board of Education is in the process of reviewing and determining their results of operations for FY2020.
- ¹⁵ City Council Resolution item number 21, dated August 13, 2019, authorizes \$2.93M 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." The \$2.93M of Committed Fund Balance has been expended by the General Fund in FY2020.
- 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 net favorable by \$1.11M 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. Electricity has a pending virtual net metering payment.
- ¹⁸ Other Non-Personnel costs are projected to be \$5.16M favorable primarily due to lower contingency costs, legal expenses and city-wide non-personnel favorability. Other Non-Personnel has a pending equipment and service invoices.
- 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.
- ²⁰ The \$4,767,068 amount was unassigned fund balance as of 06/30/2018.
- ²¹ The plan is have \$5M of the \$16,374,088 amount assigned for developing civilian crisis response teams in the Police Department and \$5M assigned to any adverse economic impacts of COVID-19 on budgetary revenues or expenditures in FY2021. The current plan for the balance of the amount is to increase the City's unassigned General Fund Balance.
- ²² See addendum attached for more details FY2020 Use of Committed Fund Balance.
- ²³ See addendum attached for a reference of FY2020 projected surplus.

Revenue Summary - Major Category

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 ACTUAL (JUNE)	FY2020 ACTUAL (JUNE)
41-TAXES	(277,053,297)	(283,570,266)	(283,570,266)	(277,053,297)	(279,020,798)
CURRENT YEAR TAX LEVY	(268,172,511)	(272,220,266)	(272,220,266)	(268,172,511)	(266,724,855)
INTEREST AND LIENS	(4,998,639)	(4,500,000)	(4,500,000)	(4,998,639)	(4,800,274)
PRIOR YEAR LEVIES	(3,057,342)	(6,250,000)	(6,250,000)	(3,057,342)	(6,747,808)
TAX LIEN SALES	(740,692)	(500,000)	(500,000)	(740,692)	(537,555)
OTHER	(84,112)	(100,000)	(100,000)	(84,112)	(210,307)
42-LICENSES AND PERMITS	(6,378,386)	(6,040,406)	(6,040,406)	(6,378,386)	(6,405,875)
BUILDING PERMITS	(3,248,523)	(3,442,000)	(3,442,000)	(3,248,523)	(3,596,300)
ELECTRICAL PERMITS	(972,254)	(775,000)	(775,000)	(972,254)	(953,593)
FOOD & MILK DEALER LICENSES	(289,194)	(312,000)	(312,000)	(289,194)	(135,904)
MECHANICAL PERMITS	(830,946)	(800,000)	(800,000)	(830,946)	(728,778)
PLUMBING PERMITS	(399,136)	(325,000)	(325,000)	(399,136)	(374,799)
OTHER	(638,333)	(386,406)	(386,406)	(638,333)	(616,501)
43-FINES FORFEITS AND PENALTIES	(249,446)	(190,000)	(190,000)	(249,446)	(159,380)
FALSE ALARM CITATIONS-POL&FIRE	(239,289)	(185,000)	(185,000)	(239,289)	(138,732)
LAPSED LICENSE/LATE FEE	(4,700)	(5,000)	(5,000)	(4,700)	(14,100)
OTHER	(5,458)	-	-	(5,458)	(6,547)
44-INTEREST AND RENTAL INCOME	(4,274,741)	(4,003,465)	(4,003,465)	(4,274,741)	(3,361,237)
BILLINGS FORGE	(20,308)	(20,428)	(20,428)	(20,308)	(20,257)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	(50,000)	(50,000)	(37,500)
DELTAPRO - LANDFILL GAS	(10,202)	(90,294)	(90,294)	(10,202)	-
INTEREST	(3,121,304)	(2,905,249)	(2,905,249)	(3,121,304)	(2,417,949)
MIRA SOLAR REVENUE	-	(50,000)	(50,000)	-	-
RENT OF PROP-ALL OTHER	(109,809)	(112,839)	(112,839)	(109,809)	(95,070)
RENTAL OF PARK PROPERTY	(60,021)	(54,000)	(54,000)	(60,021)	(16,163)
RENTAL OF PARKING LOTS	(300)	(600)	(600)	(300)	(24,674)
RENTAL OF PROP-FLOOD COMM	(107,880)	(148,560)	(148,560)	(107,880)	(84,480)
RENTAL-525 MAIN STREET	(22,456)	(21,094)	(21,094)	(22,456)	(18,111)
RENTS FROM TENANTS	(180,426)	(161,257)	(161,257)	(180,426)	(157,448)
SHEPHERD PARK	(241,289)	(118,000)	(118,000)	(241,289)	(234,393)
THE RICHARDSON BUILDING	(313,952)	(235,000)	(235,000)	(313,952)	(218,124)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(36,144)
OTHER	(650)	-	-	(650)	(925)
45-INTERGOVERNMENTAL	(307,019,577)	(259,580,413)	(259,580,413)	(307,019,577)	(258,502,795)
MUNICIPAL AID	(253,863,415)	(254,285,642)	(254,285,642)	(253,863,415)	(254,097,409)
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)	(188,043,631)	(187,788,684)
HIGHWAY GRANT	(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)	(6,136,523)
MRSA BONDED DISTRIBUTION GRANT	(1,446,985)	(1,419,161)	(1,419,161)	(1,446,985)	(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	(48,566,231)	-	-	(48,566,231)	-
STATE CONTRACT ASSISTANCE	(48,566,231)	-	-	(48,566,231)	-
OTHER STATE REVENUES	(111,786)	(830,774)	(830,774)	(111,786)	(107,353)
BOND INT SUB ON SCH PROJ	-	(46,613)	(46,613)	-	-
JUDICIAL BRANCH REV DISTRIB.	(89,972)	(76,000)	(76,000)	(89,972)	(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)	(4,473,045)	(4,277,084)
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)	(206,810)	(152,553)
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)	(1,500,000)	(1,500,000)
PHONE ACCESS LN TAX SH	(447,838)	(550,000)	(550,000)	(447,838)	(474,553)
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)	(513,422)	(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)	(540,247)	(495,227)
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)	(5,100)	(20,949)
CONS NETWORK TRANSP	-	-	-	-	(16,749)
STATE REIMBURSEMENTS	(5,100)	(5,000)	(5,000)	(5,100)	(4,200)
46-CHARGES FOR SERVICES	(4,167,429)	(2,967,964)	(2,967,964)	(4,167,429)	(3,288,742)
CONVEYANCE TAX	(1,913,349)	(1,200,000)	(1,200,000)	(1,913,349)	(1,245,596)
FILING RECORD-CERTIF FEES	(280,062)	(300,000)	(300,000)	(280,062)	(277,024)
TRANSCRIPT OF RECORDS	(829,705)	(839,250)	(839,250)	(829,705)	(706,343)
OTHER	(1,144,312)	(628,714)	(628,714)	(1,144,312)	(1,059,779)
47-REIMBURSEMENTS	(122,833)	(135,440)	(135,440)	(122,833)	(108,890)
ADVERTISING LOST DOGS	(980)	(220)	(220)	(980)	(415)
ATM REIMBURSEMENT	(399)	(1,475)	(1,475)	(399)	(280)
DOG ACCT-SALARY OF WARDEN	(2,291)	(2,600)	(2,600)	(2,291)	(1,955)
OTHER REIMBURSEMENTS	(4,438)	(20,500)	(20,500)	(4,438)	(1,527)
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)	(87,497)	(86,101)
OTHER	(17,284)	(6,100)	(6,100)	(17,284)	(18,613)
48-OTHER REVENUES	(451,813)	(238,650)	(238,650)	(451,813)	(205,839)
MISCELLANEOUS REVENUE	(155,122)	(169,150)	(169,150)	(155,122)	(158,326)
OVER & SHORT ACCOUNT	(1,007)	(1,500)	(1,500)	(1,007)	(14)
SALE CITY SURPLUS EQUIP	(783)	(60,000)	(60,000)	(783)	(1,489)
SALE OF DOGS	(6,126)	(5,000)	(5,000)	(6,126)	(6,563)
SETTLEMENTS - OTHER	(215,998)	(3,000)	(3,000)	(215,998)	(95)
OTHER	(72,777)	-	-	(72,777)	(39,353)
53-OTHER FINANCING SOURCES	(10,089,325)	(16,554,137)	(16,554,137)	(10,089,325)	(9,726,738)
CORPORATE CONTRIBUTION	(3,141,333)	(10,000,000)	(10,000,000)	(3,141,333)	(3,333,333)
DOWNTOWN NORTH (DONO)	(1,122,590)	(993,500)	(993,500)	(1,122,590)	(1,082,775)
REVENUE FROM HTFD PKG AUTHY	(2,630,675)	(2,695,637)	(2,695,637)	(2,630,675)	(2,171,429)
SPECIAL POLICE SERVICES	(2,955,127)	(2,750,000)	(2,750,000)	(2,955,127)	(3,081,144)
OTHER	(239,599)	(115,000)	(115,000)	(239,599)	(58,057)
Grand Total	(609,806,845)	(573,280,741)	(573,280,741)	(609,806,845)	(560,780,295)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY19 AND FY20
PROPERTY TAX COLLECTION REPORT THROUGH JUNE 30, 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 ⁴
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 ⁵
January	74,752,130	80,265,171 ⁶	506,639	664,435 ⁶	318,802	324,876	-	-	75,577,571	81,254,483 ⁶
February	27,809,194	26,015,103 ⁷	417,367	647,294 ⁷	312,757	602,991 ⁸	-	-	28,539,318	27,265,387 ^{6,7}
March	2,712,714	2,339,129 ⁹	543,565	649,408	467,814	421,126 ⁹	-	-	3,724,092	3,409,663 ⁹
April	1,933,466	1,091,113 ¹⁰	763,667	287,009 ¹⁰	443,352	197,530 ¹⁰	-	-	3,140,486	1,575,651 ¹⁰
May	1,288,335	1,006,004 ¹¹	616,554	394,647 ¹¹	511,556	333,316 ¹¹	-	298,122 ¹¹	2,416,446	2,032,089 ¹¹
June	830,534	1,063,613 ¹²	801,596	495,263 ¹²	741,276	352,388 ¹²	740,692	239,433	3,114,098	2,150,698 ¹²
Total Collections	268,172,511	266,724,855	4,423,559	6,747,808	4,998,639	4,800,274	740,692	537,555	278,335,402	278,810,491
60 Day Collections (Year End entry)			(1,366,218)						(1,366,218)	-
Adjusted Total Collections	268,172,511	266,724,855	3,057,342	6,747,808	4,998,639	4,800,274	740,692	537,555	276,969,184	278,810,491

	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 JUNE	268,172,511	266,724,855	4,423,559	6,747,808	4,998,639	4,800,274	740,692	537,555	278,335,402	278,810,491
Outstanding Receivable at 06/30/20	21,818,753	20,240,111	44,532,323	46,359,970	n/a	n/a	n/a	n/a	n/a	n/a
% of Budget Collected	97.92%	97.98%	80.43%	107.96%	128.17%	106.67%	98.76%	107.51%	98.00%	98.36%
% of Adjusted Levy Collected	92.48%	92.95%	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.

⁸ FY2020 February's interest collections increased due to a tax agreement settlement.

⁹ FY2020 The decrease in March's collections are due to the Covid-19 pandemic.

¹⁰ FY2020, April's collections continued to decline due to the Covid-19 pandemic.

¹¹ FY2020, May's collections improved over April but still decreased compared to prior year due to the Covid-19 pandemic. \$298k collected in May from Liens sale. Additional funding from lien sales are in June.

¹² FY2020, June's collections are less than prior year due to the Covid-19 pandemic. Additional collections of \$239k from liens sales received in June.

Expenditure Summary - Departments

	FY2019 AUDITED ACTUAL	FY2020 ADOPTED BUDGET	FY2020 REVISED BUDGET	FY2019 AUDITED ACTUAL	FY2020 ACTUAL (YTD)	FY2020 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	700,632	802,661	802,661	700,632	716,422	716,422	86,239
00112 COURT OF COMMON COUNCIL	503,577	510,147	560,916	503,577	488,262	488,262	72,654
00113 TREASURER	454,715	470,860	470,860	454,715	380,915	380,915	89,945
00114 REGISTRARS OF VOTERS	581,934	470,367	765,702	581,934	596,307	596,307	169,395
00116 CORPORATION COUNSEL	1,335,850	1,551,808	1,551,808	1,335,850	1,264,138	1,264,138	287,671
00117 TOWN & CITY CLERK	696,637	800,095	800,095	696,637	698,056	698,056	102,039
00118 INTERNAL AUDIT	501,016	513,779	513,779	501,016	509,566	509,566	4,213
00119 CHIEF OPERATING OFFICER	613,541	818,222	818,222	613,541	758,807	758,807	59,415
00122 METRO HARTFORD INNOVATION SERV	3,188,510	3,193,214	3,193,214	3,188,510	3,193,214	3,193,214	0
00123 FINANCE	3,301,651	3,803,175	3,803,175	3,301,651	3,284,249	3,284,249	518,926
00125 HUMAN RESOURCES	1,231,425	1,257,176	1,257,176	1,231,425	1,193,411	1,193,411	63,765
00128 OFFICE OF MANAGEMENT & BUDGET	856,745	1,187,960	1,187,960	856,745	887,664	887,664	300,296
00132 FAMILIES, CHILDREN, YOUTH & RECREATION ¹	3,343,256	3,407,296	3,407,296	3,343,256	3,475,332	3,475,332	(68,036)
00211 FIRE	32,107,353	34,285,229	34,285,229	32,107,353	33,249,541	33,249,541	1,035,688
00212 POLICE	40,011,308	46,627,694	46,627,694	40,011,308	40,793,297	40,793,297	5,834,397
00213 EMERGENCY SERVICES & TELECOMM.	3,657,064	3,799,883	3,799,883	3,657,064	3,720,968	3,720,968	78,915
00311 PUBLIC WORKS	13,176,086	15,595,312	15,595,312	13,176,086	14,053,801	14,053,801	1,541,511
00420 DEVELOPMENT SERVICES	3,290,211	4,020,079	4,020,079	3,290,211	3,642,417	3,642,417	377,662
00520 HEALTH AND HUMAN SERVICES	3,325,808	5,063,719	5,063,719	3,325,808	4,702,021	4,702,021	361,698
00711 EDUCATION	281,242,396	284,013,274	284,013,274	281,242,396	283,827,068	283,827,068	186,206
00721 HARTFORD PUBLIC LIBRARY	1,483,334	8,201,317	8,201,317	1,483,334	1,534,650	1,534,650	6,666,667
00820 BENEFITS & INSURANCES	84,071,987	94,148,565	97,081,712	84,071,987	80,988,748	82,410,104	14,671,608
00821 DEBT SERVICE ²	77,971,699	16,310,036	16,310,036	77,971,699	16,304,034	22,304,034	(5,993,998)
00822 NON OP DEPT EXPENDITURES	44,459,898	42,428,873	42,082,769	44,459,898	36,683,510	36,721,963	5,360,806
Grand Total	602,106,630	573,280,741	576,213,888	602,106,630	536,946,397	544,406,206	31,807,682

¹ The deficit in the Dept. of Families, Children, Youth & Recreation is attributable to the addition of part-time staff for seasonal Recreation services.

² 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. Pay-As-You-Go CapEx of \$11.45M has been expended by the City of Hartford. In addition, \$6.00M of needed capital expenditures are projected, offset by 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 AUDITED ACTUAL	FY2020 ACTUAL (JUNE)	FY2020 PROJECTION	VARIANCE
PAYROLL	97,702,910	110,295,287	110,472,661	97,702,910	100,465,185	100,465,185	10,007,476
FT ¹	80,500,637	94,243,829	94,254,598	80,500,637	83,184,842	83,184,842	11,069,756
HOL ¹	2,144,726	2,480,489	2,480,489	2,144,726	2,226,941	2,226,941	253,548
OT ¹	13,204,845	12,066,029	12,066,029	13,204,845	12,812,361	12,812,361	(746,332)
PT ¹	1,852,702	1,504,940	1,671,545	1,852,702	2,241,040	2,241,040	(569,495)
BENEFITS	84,071,987	94,148,565	97,081,712	84,071,987	80,988,748	82,410,104	14,671,608
HEALTH ¹³	31,260,540	35,195,175	38,128,322	31,260,540	30,059,689	30,059,689	8,068,633
MITIGATION ²	0	(500,000)	(500,000)	0	0	0	(500,000)
PENSION ³	43,406,819	48,109,987	48,109,987	43,406,819	43,214,724	43,214,724	4,895,263
INSURANCE ⁹	4,839,402	4,890,000	4,890,000	4,839,402	3,949,483	4,316,423	573,577
FRINGE REIMBURSEMENTS ⁷	(5,332,983)	(3,800,000)	(3,800,000)	(5,332,983)	(4,738,693)	(4,738,693)	938,693
LIFE INSURANCE ¹⁰	262,106	315,652	315,652	262,106	233,055	233,055	82,597
OTHER BENEFITS ⁸	4,236,104	4,698,957	4,698,957	4,236,104	3,974,906	3,974,906	724,051
WAGE ⁴	0	(111,206)	(111,206)	0	0	0	(111,206)
WORKERS COMP ²²	5,400,000	5,350,000	5,350,000	5,400,000	4,295,584	5,350,000	0
DEBT	77,971,699	16,310,036	16,310,036	77,971,699	16,304,034	22,304,034	(5,993,998)
DEBT ⁶	77,971,699	16,310,036	16,310,036	77,971,699	16,304,034	22,304,034	(5,993,998)
LIBRARY	1,483,334	8,201,317	8,201,317	1,483,334	1,534,650	1,534,650	6,666,667
LIBRARY ⁵	1,483,334	8,201,317	8,201,317	1,483,334	1,534,650	1,534,650	6,666,667
MHIS	3,188,510	3,193,214	3,193,214	3,188,510	3,193,214	3,193,214	0
MHIS	3,188,510	3,193,214	3,193,214	3,188,510	3,193,214	3,193,214	0
UTILITY	23,415,165	25,865,608	25,865,608	23,415,165	24,738,736	24,758,964	1,106,644
UTILITY ¹¹	23,415,165	25,865,608	25,865,608	23,415,165	24,738,736	24,758,964	1,106,644
OTHER	33,030,630	31,253,440	31,076,066	33,030,630	25,894,762	25,912,988	5,163,878
COMMUNITY ACTIVITIES	2,105,764	2,342,699	2,338,054	2,105,764	2,170,374	2,170,374	167,680
CONTINGENCY ¹⁹	555,751	4,022,152	1,602,705	555,751	378,683	395,655	1,207,050
CONTRACTED SERVICES ¹⁴	3,286,289	4,071,425	4,506,353	3,286,289	3,996,923	3,996,923	509,430
ELECTIONS ²⁰	0	458,146	162,811	0	0	0	162,811
GOVT AGENCY & OTHER	0	0	19,964	0	19,964	19,964	0
LEASES - OFFICES PARKING COPIER ¹²	1,548,780	2,033,636	2,181,513	1,548,780	1,794,500	1,795,754	385,759
LEGAL EXPENSES & SETTLEMENTS ¹⁵	6,428,094	3,216,500	3,216,500	6,428,094	1,952,780	1,952,780	1,263,720
OTHER ¹⁶	3,255,876	4,313,833	4,333,783	3,255,876	3,987,850	3,987,850	345,933
POSTAGE	163,630	200,000	200,000	163,630	200,000	200,000	0
SUPPLY ²¹	4,011,786	4,396,572	4,369,975	4,011,786	3,881,552	3,881,552	488,423
TECH, PROF & COMM BASED SERVICES ¹⁷	1,655,597	2,506,553	2,698,577	1,655,597	2,066,308	2,066,308	632,269
VEHICLE & EQUIP ¹⁸	10,019,063	3,691,924	5,445,831	10,019,063	5,445,830	5,445,830	1
EDUCATION	281,242,396	284,013,274	284,013,274	281,242,396	283,827,068	283,827,068	186,206
EDUCATION ²³	281,242,396	284,013,274	284,013,274	281,242,396	283,827,068	283,827,068	186,206
Grand Total	602,106,630	573,280,741	576,213,888	602,106,630	536,946,397	544,406,206	31,807,682

¹ Net favorable variance of \$10.01M in Payroll due to a delay in refilling vacancies of \$11.07M and holiday pay of \$254K, offset by unfavorable overtime of \$746K and part-time of \$569K

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. The ADEC has been trued-up in full compliance with the contract assistance agreement in August. Additional favorability is driven by the trends in cashouts and closed retirement plans.

⁴ The FY2020 Adopted Budget includes savings of \$111K for HMEA and CHPEA furloughs, which has been 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 \$22.30M due to additional capital needs and includes an offset of a \$6K DoNo expense being charged to a Stadium Reserve Fund

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

⁸ Other Benefits is favorable due to Social Security and Unemployment compensation.

⁹ Insurance is favorable due to a decrease in loss funding claims and favorable premiums. The projected does not yet include an estimate for IBNR, which will be available in October.

¹⁰ Life Insurance is favorable in Group Life Insurance Actives due to hiring new employees at lower salaries.

¹¹ Utilities are net favorable by \$1.11M 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. Electricity has a pending virtual net metering payment.

¹² Leases are favorable due to copier lease expenses and a facility lease being renewed at a lower cost. Copier Machines has a pending June 2020 service payment.

¹³ Health expenditures are favorable by \$8.09M due to lower health claims. The Revised budget and actual reflect a commitment of \$2.93M to the BOE. An IBNR adjustment is included, which will be recorded in September.

¹⁴ Contracted Services are favorable primarily due to lower city-wide employee development expenditures along with favorable contract services throughout the City.

¹⁵ Legal Expenses and Settlements are favorable due to legal service and settlement expenditures.

¹⁶ Other expenditures are favorable due to court fees, tax appeal and refund expenditures, offset by unfavorable relocation and shelter service costs.

¹⁷ Tech, Prof & Comm Based Services are favorable due to lower expenditures for audit services and city-wide technical services.

¹⁸ Vehicle and Equipment has an increased Revised Budget for technology critical needs for public safety functions.

¹⁹ Contingency is favorable due to a lower experience of contingency expenditures. Contingency has a pending audio visual equipment invoice.

²⁰ Elections is favorable due to a planned FY2020 election event being postponed to FY2021 due to COVID-19.

²¹ Supply is favorable primarily due to reduced expenditures for Police helmets and uniforms.

²² Workers Compensation is projected to budget. A final report regarding the Workers Compensation Fund is projected to be received by early October and appropriate adjustments will be made.

²³ Education funding is based on the amount received from the State. The Board of Education is in the process of reviewing and determining their results of operations for FY 20.

Appendix

FY2020 Full-time (FT) Payroll Actuals (as of 8/17/20)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD ACTUALS	VARIANCE (BUDGETED ANNUAL AMOUNT (REV) - YTD ACTUALS)
111-Mayor	11	748,913	679,943	68,970
112-CCC	7	405,620	314,796	90,824
113- Treas	9	393,548	364,213	29,335
114- ROV	7	333,236	305,739	27,497
116-Corp Counsel	16	1,493,753	1,180,374	313,379
117- Clerk	10	662,701	516,499	146,202
118-Audit	5	509,901	506,451	3,450
119-COO	6	498,868	487,545	11,323
123- FIN	45	3,448,056	3,012,714	435,342
125- HR	13	936,431	750,811	185,620
128-OMBG	13	1,080,130	807,337	272,793
132-FCYR	11	792,033	736,801	55,232
211- Fire	368	27,117,637	25,434,045	1,683,592
212- Police	537	38,289,832	31,793,031	6,496,801
213- EST	49	3,002,483	2,419,785	582,698
311- DPW	197	10,221,421	8,860,116	1,361,305
420- Devel Serv	52	3,863,440	3,450,076	413,364
520- HHS	33	2,152,369	1,372,424	779,945
Grand Total	1,389	95,950,372	82,992,700	12,957,672

FT- Fire Attrition	(510,000)	FT- Fire Attrition	(510,000)
FT- Police Attrition	(1,252,299)	FT- Police Attrition	(1,252,299)
FT- Development Services Attrition	(20,000)	FT- Development Serv. Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	86,525	FT- Net other payroll	(105,617)
FT- Total Revised Budget	94,254,598	FT- Subtotal Variance	11,069,756
		Non-Sworn Attrition (in Benefits)	(500,000)
		Total Variance (favorable)	10,569,756

Assumptions

1) Adopted head count is 1403 with 1389 General Fund positions and 14 MHIS positions funded in the MHIS internal service fund.

ADDENDUM

City of Hartford

Use of Committed Fund Balance FY2020

By basic accounting principles, fund balance sits on the balance sheet. A municipalities' balance sheet is made up of Assets which always equal Liabilities plus Fund Balance (Assets = Liabilities + Fund Balance). Fund balance can only be changed at year end as a result of the year's resulting surplus/deficit.

When a government assigns or commits fund balance, it's an accounting journal entry done only at year end by Finance that affects just fund balance accounts. The journal entry is to increase the assigned/committed fund balance account and reduce the unassigned fund balance account.

In order to use committed fund balance, the City has to record a budget transfer for the commitment and incur the actual expense which ultimately reduces the projected surplus. However, once the use of the committed fund balance happens, at the fiscal year end Finance will record the use of the committed fund balance. The journal entry is to reduce the committed fund balance account and the offsetting increase is to unassigned fund balance (remember above I mentioned only Finance can adjust fund balance accounts at the end of the year against other fund balance accounts). Ultimately this results in the full 6/30/20 surplus increasing fund balance plus the use of committed fund balance even though it does not show in the City's surplus.

Please see the illustration below using an estimated surplus for FY2020 of \$16.37m:

FY2020 Year End Surplus:

6/30/20 Projected Surplus after BOE use of Committed Fund Balance **16,374,088** ^{23-page 1}

Effect on Fund Balance:	Committed Fund Balance Account	Unassigned Fund Balance Account
6/30/19 Fund Balance after Surplus		(12,566,844)
6/30/19 Recording of Committed Fund Balance for BOE	<u>(2,933,147)</u>	<u>2,933,147</u>
6/30/19 Ending Fund Balances (audited)	(2,933,147)	(9,633,697)
6/30/20 Projected Year End Surplus		(16,374,088)
Recorded Use of Committed Fund Balance	<u>2,933,147</u>	<u>(2,933,147)</u>
6/30/20 Ending Fund Balances before new commitments (projected)	<u><u>-</u></u>	<u><u>(28,940,932)</u></u> ^{22-page 1}

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



July 2020
(FY2021 P1)

Meeting date: September 10, 2020

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

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City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 9/10/20

Revenue Category	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JULY)	FY2021 ACTUAL (JULY)	FY2021 PROJECTION	VARIANCE	% COLL.
41 General Property Taxes ¹	(281,967,014)	(281,967,014)	(83,695,602)	(91,889,233)	(281,967,014)	-	33%
42 Licenses & Permits ²	(6,161,581)	(6,161,581)	(527,459)	(739,875)	(6,161,581)	-	12%
43 Fines Forfeits & Penalties ³	(194,282)	(194,282)	(25,260)	(21,141)	(194,282)	-	11%
44 Revenue from Money & Property ⁴	(2,478,879)	(2,478,879)	(290,259)	(73,094)	(2,478,879)	-	3%
45 Intergovernmental Revenues ^{5,14}	(258,570,285)	(258,570,285)	(11,665,437)	(11,412,563)	(258,570,285)	-	4%
46 Charges For Services ⁶	(3,087,015)	(3,087,015)	(346,226)	(245,981)	(3,087,015)	-	8%
47 Reimbursements ⁷	(121,624)	(121,624)	(59)	(70)	(121,624)	-	0%
48 Other Revenues ⁸	(236,134)	(236,134)	(23,774)	(2,089)	(236,134)	-	1%
53 Other Financing Sources ⁹	(14,941,496)	(14,941,496)	-	-	(8,274,830)	6,666,666	0%
Total Revenues¹⁵	(567,758,310)	(567,758,310)	(96,574,076)	(104,384,045)	(561,091,644)	6,666,666	18%

MARB 9/10/20

Expenditure Category	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JULY)	FY2021 ACTUAL (JULY)	FY2021 PROJECTION	VARIANCE	% EXP.
Payroll ¹⁰	111,531,937	111,531,937	6,222,484	6,270,895	111,531,937	-	6%
Benefits	93,872,044	93,872,044	8,512,702	7,205,374	93,872,044	-	8%
Debt & Other Capital ^{11,14}	11,697,446	11,697,446	9,632	1,492,107	11,697,446	-	13%
Library ¹²	8,335,687	8,335,687	127,888	139,085	1,669,021	6,666,666	2%
Metro Hartford Innovation Services	3,167,436	3,167,436	266,101	263,953	3,167,436	-	8%
Utilities	26,291,225	26,291,225	3,302,550	3,427,864	26,291,225	-	13%
Other Non-Personnel	28,849,261	28,849,261	1,356,169	325,399	28,849,261	-	1%
Education ¹³	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	-	3%
Total Expenditures¹⁵	567,758,310	567,758,310	27,800,724	27,127,875	561,091,644	6,666,666	5%

Committed Fund Balance for Board of Education							
Total Expenditures incl. Committed Fund Balance							
Revenues and Expenditures incl. Committed for BOE, Net	-	-	(68,773,352)	(77,256,170)	-		
Council Approved Use of FY2019 Fund Balance			-				
Net Surplus/(Deficit)	-	-	68,773,352	77,256,170	0		

See footnotes on page 2.

REVENUE FOOTNOTES

- ¹ FY2021 General Property Tax revenues exceed prior year FY2020 Period 1 (July) due to timing. Several top payers paid in July this year, while they paid in August last year.
- 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 in line with the FY2021 budget and tracking favorable compared to FY2020 Period 1 (July).
- ³ The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 1 (July) due to a lower interest rate environment for short-term investment income.
- ⁵ FY2021 Intergovernmental Revenues YTD primarily reflect the receipt of the car tax revenues 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.
- ⁷ Reimbursements (primarily Section 8) primarily occur at fiscal year end.
- ⁸ Other Revenues will vary year to year based on unanticipated items such as settlements.
- ⁹ Other Financing Sources reflects revenues from Corporate Contribution, DoNo Stadium Fund, the Parking Authority Fund, Special Police Service Fund and other (interest from CIP Investment account). 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.

EXPENDITURE FOOTNOTES

- ¹⁰ Payroll will be monitored throughout the fiscal year for the impacts of attrition and overtime.
- ¹¹ The FY2021 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.
- ¹² The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- ¹³ Education YTD actuals reflect 1 month of the City's tax supported payment of \$96M. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁴ Under the executed Contract Assistance agreement, \$56.31M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2021. 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.
- ¹⁵ 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 Summary - Major Category

	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JULY)	FY2021 ACTUAL (JULY)
41-TAXES	(281,967,014)	(281,967,014)	(83,695,602)	(91,889,233)
CURRENT YEAR TAX LEVY	(272,347,014)	(272,347,014)	(83,540,894)	(91,265,549)
INTEREST AND LIENS	(3,800,000)	(3,800,000)	(303,663)	(496,088)
PRIOR YEAR LEVIES	(5,270,000)	(5,270,000)	151,199	(113,251)
TAX LIEN SALES	(480,000)	(480,000)	-	-
OTHER	(70,000)	(70,000)	(2,244)	(14,344)
42-LICENSES AND PERMITS	(6,161,581)	(6,161,581)	(527,459)	(739,875)
BUILDING PERMITS	(3,442,000)	(3,442,000)	(272,770)	(533,163)
ELECTRICAL PERMITS	(797,665)	(797,665)	(57,560)	(79,580)
FOOD & MILK DEALER LICENSES	(299,727)	(299,727)	(62,875)	(24,450)
MECHANICAL PERMITS	(800,000)	(800,000)	(36,920)	(13,240)
PLUMBING PERMITS	(337,846)	(337,846)	(16,004)	(39,590)
OTHER	(484,343)	(484,343)	(81,330)	(49,852)
43-FINES FORFEITS AND PENALTIES	(194,282)	(194,282)	(25,260)	(21,141)
FALSE ALARM CITATIONS-POL&FIRE	(185,000)	(185,000)	(23,262)	(20,844)
LAPSED LICENSE/LATE FEE	(7,100)	(7,100)	(1,800)	-
OTHER	(2,182)	(2,182)	(198)	(297)
44-INTEREST AND RENTAL INCOME	(2,478,879)	(2,478,879)	(290,259)	(73,094)
BILLINGS FORGE	(20,428)	(20,428)	(5,377)	(5,476)
CT CENTER FOR PERFORM ART	(50,000)	(50,000)	-	-
DELTAPRO - LANDFILL GAS	-	-	-	-
INTEREST	(1,402,256)	(1,402,256)	(238,370)	(31,705)
MIRA SOLAR REVENUE	-	-	-	-
RENT OF PROP-ALL OTHER	(114,780)	(114,780)	(3,292)	(4,350)
RENTAL OF PARK PROPERTY	(72,565)	(72,565)	(1,075)	(2,575)
RENTAL OF PARKING LOTS	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(148,560)	(148,560)	(8,280)	-
RENTAL-525 MAIN STREET	(21,094)	(21,094)	(1,863)	(526)
RENTS FROM TENANTS	(180,500)	(180,500)	(11,082)	(10,390)
SHEPHERD PARK	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(313,952)	(313,952)	(20,920)	-
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	-	(18,072)
OTHER	-	-	-	-
45-INTERGOVERNMENTAL	(258,570,285)	(258,570,285)	(11,665,437)	(11,412,563)
MUNICIPAL AID	(254,031,479)	(254,031,479)	(11,647,499)	(11,344,948)
CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(11,344,984)	(11,597,120)	(11,344,948)
EDUCATION COST SHARING	(187,974,890)	(187,974,890)	-	-
HIGHWAY GRANT	(1,190,578)	(1,190,578)	-	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(50,379)	-
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	-	-
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	-	-
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	-	-
OTHER MUNICIPAL AID	-	-	-	-
STATE CONTRACT ASSISTANCE	-	-	-	-
OTHER STATE REVENUES	(103,029)	(103,029)	-	(4,550)
BOND INT SUB ON SCH PROJ	-	-	-	-
JUDICIAL BRANCH REV DISTRIB.	(66,947)	(66,947)	-	(4,550)
MANUFACTURERS' FACILITIES	-	-	-	-
SCH BUILD GRT-SERIAL	-	-	-	-
VETERANS EXEMPTIONS	(36,082)	(36,082)	-	-
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,432,477)	(4,432,477)	(17,938)	(63,066)
DISABIL EXEMPT-SOC SEC	(6,569)	(6,569)	-	-
GR REC TAX-PARI MUTUEL	(227,868)	(227,868)	(17,938)	-
HEALTH&WELFARE-PRIV SCH	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(481,772)	(481,772)	-	-
PILOT CHURCH HOMES INC	(131,112)	(131,112)	-	(63,066)
PILOT FOR CT CTR FOR PERF	(410,779)	(410,779)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	-	-
PILOT HARTFORD HILTON	(540,247)	(540,247)	-	-
PILOT HARTFORD MARRIOTT	(552,764)	(552,764)	-	-
PILOT TRINITY COLLEGE	(20,000)	(20,000)	-	-
OTHER	(3,300)	(3,300)	-	-
CONS NETWORK TRANSP	-	-	-	-
STATE REIMBURSEMENTS	(3,300)	(3,300)	-	-
46-CHARGES FOR SERVICES	(3,087,015)	(3,087,015)	(346,226)	(245,981)
CONVEYANCE TAX	(1,240,916)	(1,240,916)	(202,982)	(121,800)
FILING RECORD-CERTIF FEES	(300,000)	(300,000)	(23,969)	(21,154)
TRANSCRIPT OF RECORDS	(821,151)	(821,151)	(67,215)	(52,191)
OTHER	(724,948)	(724,948)	(52,060)	(50,836)
47-REIMBURSEMENTS	(121,624)	(121,624)	(59)	(70)
ADVERTISING LOST DOGS	(453)	(453)	(40)	(70)
ATM REIMBURSEMENT	(721)	(721)	-	-
DOG ACCT-SALARY OF WARDEN	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(3,000)	(3,000)	(14)	-
PRIOR YEAR EXPEND REFUNDS	-	-	-	-
REIMB FOR MEDICAID SERVICES	(16,056)	(16,056)	-	-
SECTION 8 MONITORING	(83,890)	(83,890)	-	-
OTHER	(14,904)	(14,904)	(5)	-
48-OTHER REVENUES	(236,134)	(236,134)	(23,774)	(2,089)
MISCELLANEOUS REVENUE	(189,124)	(189,124)	(7,713)	(1,334)
OVER & SHORT ACCOUNT	(737)	(737)	22	-
SALE CITY SURPLUS EQUIP	(26,150)	(26,150)	(219)	(179)
SALE OF DOGS	(5,993)	(5,993)	(639)	(649)
SETTLEMENTS - OTHER	(3,000)	(3,000)	-	-
OTHER	(11,130)	(11,130)	(15,224)	74
53-OTHER FINANCING SOURCES	(14,941,496)	(14,941,496)	-	-
CORPORATE CONTRIBUTION	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	-	-	-	-
REVENUE FROM HTFD PKG AUTHY	(2,076,496)	(2,076,496)	-	-
SPECIAL POLICE SERVICES	(2,750,000)	(2,750,000)	-	-
OTHER	(115,000)	(115,000)	-	-
Grand Total	(567,758,310)	(567,758,310)	(96,574,076)	(104,384,045)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH JULY 31, 2020

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	FY 20	FY 21
July	83,540,894	91,265,549 ¹	(151,199)	113,251 ¹	303,663	496,088 ¹	-	-	83,693,359	91,874,888
August	51,765,115	-	1,244,906	-	322,761	-	-	-	53,332,783	-
September	2,165,195	-	436,631	-	259,879	-	-	-	2,861,706	-
October	2,189,141	-	769,555	-	376,828	-	-	-	3,335,524	-
November	1,398,615	-	364,745	-	219,391	-	-	-	1,982,751	-
December	13,885,761	-	945,112	-	1,085,525	-	-	-	15,916,399	-
January	80,265,171	-	664,435	-	324,876	-	-	-	81,254,483	-
February	26,015,103	-	647,294	-	602,991	-	-	-	27,265,387	-
March	2,339,129	-	649,408	-	421,126	-	-	-	3,409,663	-
April	1,091,113	-	287,009	-	197,530	-	-	-	1,575,651	-
May	1,006,004	-	394,647	-	333,316	-	298,122	-	2,032,089	-
June	1,063,613	-	495,263	-	352,388	-	239,433	-	2,150,698	-
Total Collections	266,724,855	91,265,549	6,747,808	113,251	4,800,274	496,088	537,555	-	278,810,491	91,874,888

60 Day Collections (Year End entry)

Adjusted Total Collections	266,724,855	91,265,549	6,747,808	113,251	4,800,274	496,088	-	-	278,810,491	91,874,888
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	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
Total Budget	272,220,266	272,347,014	6,250,000	5,270,000	4,500,000	3,800,000	500,000	480,000	283,470,266	281,897,014
Total current levy at July 1st	286,964,966	289,481,159	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through JULY	83,540,894	91,265,549	(151,199)	113,251	303,663	496,088	-	-	83,693,359	91,874,888
Outstanding Receivable at 07/31/20	198,139,951	194,899,548	56,686,348	62,193,902	n/a	n/a	n/a	n/a	n/a	n/a
Adjustments	5,284,121	3,316,063								
% of Budget Collected	30.69%	33.51%	-2.42%	2.15%	6.75%	13.05%	0.00%	0.00%	29.52%	32.59%
% of Adjusted Levy Collected	29.11%	31.53%	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 FY21 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year.

² FY20 Prior Year's Tax collections negative balance is due to adjustments from tax appeals. Less adjustments were processed in July 2020.

Expenditure Summary - Departments

	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JULY)	FY2021 ACTUAL (JULY)	FY2021 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	603,584	603,584	61,879	34,827	603,584	0
00112 COURT OF COMMON COUNCIL	594,815	594,815	31,322	28,192	594,815	0
00113 TREASURER	487,540	487,540	26,302	18,703	487,540	0
00114 REGISTRARS OF VOTERS	472,452	472,452	19,151	19,904	472,452	0
00116 CORPORATION COUNSEL	1,829,808	1,829,808	75,141	60,512	1,829,808	0
00117 TOWN & CITY CLERK	793,100	793,100	31,734	39,584	793,100	0
00118 INTERNAL AUDIT	510,567	510,567	29,915	25,058	510,567	0
00119 CHIEF OPERATING OFFICER	1,366,789	1,366,789	70,785	36,956	1,366,789	0
00122 METRO HARTFORD INNOVATION SERV	3,167,436	3,167,436	266,101	263,953	3,167,436	0
00123 FINANCE	3,609,199	3,609,199	194,555	149,850	3,609,199	0
00125 HUMAN RESOURCES	1,459,364	1,459,364	56,757	52,241	1,459,364	0
00128 OFFICE OF MANAGEMENT & BUDGET	1,199,258	1,199,258	51,175	54,169	1,199,258	0
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,676,785	3,676,785	1,071,672	123,288	3,676,785	0
00211 FIRE	35,345,057	35,345,057	1,942,328	1,654,763	35,345,057	0
00212 POLICE	44,948,288	44,948,288	2,387,944	2,841,235	44,948,288	0
00213 EMERGENCY SERVICES & TELECOMM.	3,904,021	3,904,021	203,122	228,677	3,904,021	0
00311 PUBLIC WORKS	16,237,382	16,237,382	637,644	760,899	16,237,382	0
00420 DEVELOPMENT SERVICES	4,281,035	4,281,035	206,875	187,346	4,281,035	0
00520 HEALTH AND HUMAN SERVICES	5,263,784	5,263,784	149,118	75,314	5,263,784	0
00711 EDUCATION	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ¹	8,335,687	8,335,687	127,888	139,085	1,669,021	6,666,666
00820 BENEFITS & INSURANCES	93,872,044	93,872,044	8,512,702	7,205,374	93,872,044	0
00821 DEBT SERVICE	11,697,446	11,697,446	9,632	1,492,107	11,697,446	0
00822 NON OP DEPT EXPENDITURES	40,089,595	40,089,595	3,633,784	3,632,640	40,089,595	0
Grand Total	567,758,310	567,758,310	27,800,724	27,127,875	561,091,644	6,666,666

¹ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

Expenditure Summary - Major Expenditure Category

	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JULY)	FY2021 ACTUAL (JULY)	FY2021 PROJECTION	VARIANCE
PAYROLL	111,531,937	111,531,937	6,222,484	6,270,895	111,531,937	0
FT	95,394,989	95,394,989	4,817,065	4,927,653	95,394,989	0
HOL	2,404,357	2,404,357	178,394	175,774	2,404,357	0
OT	12,088,532	12,088,532	1,010,909	1,013,011	12,088,532	0
PT	1,644,059	1,644,059	216,116	154,457	1,644,059	0
BENEFITS	93,872,044	93,872,044	8,512,702	7,205,374	93,872,044	0
HEALTH	34,702,117	34,702,117	2,076,066	2,470,937	34,702,117	0
MITIGATION	(1,000,000)	(1,000,000)	0	0	(1,000,000)	0
PENSION	49,316,611	49,316,611	3,326,142	3,741,963	49,316,611	0
INSURANCE	4,557,677	4,557,677	2,350,725	170,367	4,557,677	0
FRINGE REIMBURSEMENTS	(3,800,000)	(3,800,000)	(88,138)	(55,724)	(3,800,000)	0
LIFE INSURANCE	315,652	315,652	19,373	19,540	315,652	0
OTHER BENEFITS	4,414,719	4,414,719	332,702	353,800	4,414,719	0
WAGE	(88,482)	(88,482)	0	0	(88,482)	0
WORKERS COMP	5,453,750	5,453,750	495,833	504,492	5,453,750	0
DEBT	11,697,446	11,697,446	9,632	1,492,107	11,697,446	0
DEBT	11,697,446	11,697,446	9,632	1,492,107	11,697,446	0
LIBRARY	8,335,687	8,335,687	127,888	139,085	1,669,021	6,666,666
LIBRARY ¹	8,335,687	8,335,687	127,888	139,085	1,669,021	6,666,666
MHIS	3,167,436	3,167,436	266,101	263,953	3,167,436	0
MHIS	3,167,436	3,167,436	266,101	263,953	3,167,436	0
UTILITY	26,291,225	26,291,225	3,302,550	3,427,864	26,291,225	0
UTILITY	26,291,225	26,291,225	3,302,550	3,427,864	26,291,225	0
OTHER	28,849,261	28,849,261	1,356,169	325,399	28,849,261	0
COMMUNITY ACTIVITIES	2,547,699	2,547,699	851,591	923	2,547,699	0
CONTINGENCY	2,770,935	2,770,935	0	0	2,770,935	0
CONTRACTED SERVICES	4,255,315	4,255,315	18,557	50,448	4,255,315	0
ELECTIONS	297,471	297,471	0	0	297,471	0
GOVT AGENCY & OTHER	19,964	19,964	0	0	19,964	0
LEASES - OFFICES PARKING COPIER	2,066,103	2,066,103	122,752	102,588	2,066,103	0
LEGAL EXPENSES & SETTLEMENTS	2,536,500	2,536,500	0	0	2,536,500	0
OTHER	4,174,777	4,174,777	265,823	71,568	4,174,777	0
POSTAGE	200,000	200,000	50,000	0	200,000	0
SUPPLY	4,105,995	4,105,995	15,034	53,457	4,105,995	0
TECH, PROF & COMM BASED SERVICES	2,778,218	2,778,218	32,411	46,415	2,778,218	0
VEHICLE & EQUIP	3,096,284	3,096,284	0	0	3,096,284	0
EDUCATION	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	0
EDUCATION	284,013,274	284,013,274	8,003,199	8,003,199	284,013,274	0
Grand Total	567,758,310	567,758,310	27,800,724	27,127,875	561,091,644	6,666,666

¹ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

Appendix

FY2021 Full-time (FT) Payroll Projection (July)

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT (REV) - PROJECTION)
111-Mayor	7	567,336	567,336	0
112-CCC	7	354,519	354,519	0
113- Treas	9	402,160	402,160	0
114- ROV	7	335,321	335,321	0
116-Corp Counsel	16	1,496,628	1,496,628	0
117- Clerk	10	655,706	655,706	0
118-Audit	5	505,389	505,389	0
119-COO	14	1,024,060	1,024,060	0
123- FIN	44	3,298,836	3,298,836	0
125- HR	14	1,015,419	1,015,419	0
128-OMBG	13	1,091,178	1,091,178	0
132-FCYR	12	871,522	871,522	0
211- Fire	365	28,190,753	28,190,753	0
212- Police	507	37,084,916	37,084,916	0
213- EST	51	3,047,638	3,047,638	0
311- DPW	206	10,703,491	10,703,491	0
420- Devel Serv	56	4,124,396	4,124,396	0
520- HHS	34	2,177,434	2,177,434	0
Grand Total	1,377	96,946,702	96,946,702	0

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Services Attrition	(20,000)
FT- Net other payroll (stand-by & longevity)	78,005
FT- Total Revised Budget	95,394,989

Assumptions

- 1) A future Police FY2021 class is planned for the winter (12 hires).
- 2) A future Fire FY2021 class is planned for the fall (14 hires).
- 3) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund.

CITY OF HARTFORD: DATTCO Contract Renewal for FY21



- **Client Profile:** DATTCO serves the elderly (60+) population of Hartford by providing them transportation to the City's Senior Centers, medical appointments, and grocery stores.
- **Scope and Cost of Contract: DATTCO** shall continue to provide ADA bus transportation through the City's Dial-A-Ride program to Hartford's elderly community, five days a week, 6.5 hours a day, using a total of six buses Monday through Friday. The renewal contract for FY2021 is \$731,618 for services from July 1, 2019 through June 30, 2020. \$531,877 of the contract is funded by the City's general fund and \$199,741 is funded by a grant.
- **Demographics:** Residents over the age of 60 year old, primarily African American and Latinos.

CITY OF HARTFORD: DATTCO Contract Renewal for FY21



- **RFP History:** DATTCO was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - In FY18, the City of Hartford/HHS released a competitive Request for Proposals (RFP) for its Dial-A-Ride service. Though it was the only application received, it was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
 - As stated in the RFP, the award was for the time period of July 1, 2017 to June 30, 2018, with the option to renew annually for three additional years, contingent upon performance and funding.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Increase the social connectivity of the City's seniors
 - Provide access to health care
 - Ensure access to healthy foods

CITY OF HARTFORD: DATTCO FY21 Metrics



OUTCOME 1: Increase the social connectivity of the City's seniors

- Biannual survey with seniors to determine satisfaction with Dial-A-Ride services
- Increased membership at Senior Centers

OUTCOME 2: Provide access to health care

- Data on annual trips
- Number of unduplicated riders for medical trips

OUTCOME 3: Ensure access to healthy foods

- Biannual survey with seniors to determine access to healthy foods in their neighborhood and as a result of DAR services
- Number of seniors riding shuttle

CITY OF HARTFORD: CCAOH Contract Renewal for FY21



- **Client Profile:** Catholic Charities Archdiocese of Hartford (CCAOH) serves the elderly (60+) population of Hartford by operating the City's South End Senior Wellness Center. It provides them with access to nutritious food, opportunities for physical activity and social connection, and health services.
- **Scope and Cost of Contract:** CCAOH shall continue to operate the South End Senior Wellness Center for Hartford's elderly community, five days a week, 7 hours a day, Monday through Friday. The renewal contract for FY2021 is \$260,612 for services from July 1, 2020 through June 30, 2021.
- **Demographics:** Residents over the age of 60 year old, primarily Latino, Caucasian, and African American.

CITY OF HARTFORD: CCAOH Contract Renewal for FY21



- **RFP History:** Catholic Charities Archdiocese of Hartford was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - The City of Hartford/HHS released a competitive Request for Proposals (RFP) for the operation of the South End Senior Wellness Center. They were the only application received.
 - Though it was the only application received, it was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Increase the social connectivity of the City's seniors
 - Increase the proportion of seniors that access the center
 - Provide access to needed services

CITY OF HARTFORD: CCAOH FY21 Metrics



OUTCOME 1: Increase the social connectivity of the City's seniors

- Biannual survey with seniors to determine satisfaction with the Center's Services

OUTCOME 2: Increase the proportion of seniors that access the center

- Number of paid memberships

OUTCOME 3: Provide access to needed services

- Biannual survey with seniors to determine services needed compared to services provided

CITY OF HARTFORD: CRT Contract Renewal for FY21



- **Client Profile:** The Community Renewal Team (CRT) serves homeless men in the City of Hartford by operating the McKinney Homeless Shelter. It provides them with access to medical and mental health services, job training, and housing resources.
- **Scope and Cost of Contract:** CRT shall continue to operate the McKinney Shelter for the City, seven days a week, 24 hours a day, Monday through Sunday. The General Fund portion of the renewal contract for FY2021 is \$305,250 for services from July 1, 2020 through June 30, 2021.
- **Demographics:** Homeless men ages 18+, primarily African American, Latino, and Caucasian.

CITY OF HARTFORD: CRT Contract Renewal for FY21



- **RFP History:** CRT was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - The City of Hartford/HHS released a competitive Request for Proposals (RFP) for the operation of the McKinney. They were the only application received.
 - Though it was the only application received, it was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Provide emergency and temporary shelter
 - Increase access to medical and behavioral services
 - Increase access to other social support services

CITY OF HARTFORD: CRT FY21 Metrics



OUTCOME 1: Provide emergency and temporary shelter

- Annual data from program

OUTCOME 2: Increase access to medical and behavioral services

- Number of men enrolled in health insurance
- Number of men participating in behavioral health services

OUTCOME 3: Increase access to other social support services

- Number of men referred to social service agencies
- Number of men enrolled in other agency programs

CITY OF HARTFORD: HHC Contract Renewal for FY21



- **Client Profile:** The Hispanic Health Council (HHC) serves over 120 pregnant and parenting women in the City of Hartford by operating the Maternal Infant Outreach Program (MIOP), a home visitation program. It provides them with access to health insurance, family stabilizing resources, and parenting education.
- **Scope and Cost of Contract:** HHC shall continue to implement MIOP for the City, five days a week, 8 hours a day, Monday through Friday. The renewal contract for FY2021 is \$233,940 for services from July 1, 2020 through June 30, 2021.
- **Demographics:** Pregnant and parenting women, primarily African American and Latina.

CITY OF HARTFORD: HHC Contract Renewal for FY21



- **RFP History:** HHC was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - The City of Hartford/HHS released a competitive Request for Proposals (RFP) for the operation of MIOP. They were the only application received.
 - Though it was the only application received, it was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Decrease infant mortality among women in the program
 - Increase access to health insurance
 - Increase access to other social support services

CITY OF HARTFORD: HHC FY21 Metrics



OUTCOME 1: Decrease infant mortality among women in the program

- Annual data from program and state infant mortality data

OUTCOME 2: Increase access to health insurance

- Number of women and infants enrolled in health insurance

OUTCOME 3: Increase access to other social support services

- Number of women referred to social service agencies
- Number of women enrolled in other agency's programs

CITY OF HARTFORD: Salvation Army Contract Renewal for FY21



- **Client Profile:** The Salvation Army (SA) serves homeless families and single women in the City of Hartford by operating an Overflow Shelter at Marshall House during the winter months. The Overflow Shelter increases the capacity of Marshall House by 21 beds. These additional beds keep families and single women out of the elements during the coldest months of the year.
- **Scope and Cost of Contract:** SA shall continue to implement the Overflow Shelter for the City, seven days a week, 24 hours a day. The renewal contract for FY2021 is \$100,000 for services from November 1, 2020 through April 30, 2021.
- **Demographics:** Families and single women experiencing homelessness.

CITY OF HARTFORD: Salvation Army Contract Renewal for FY21



- **RFP History:** The Salvation Army was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - The City of Hartford/HHS released a competitive Request for Proposals (RFP) for the operation of Overflow Shelter. SA submitted the only application.
 - Though it was the only application received, it was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Increase the percentage of families and single women that move into permanent shelter
 - Increase the percentage of families and single women that move into permanent housing
 - Increase access to other social support services

CITY OF HARTFORD: HHC FY21 Metrics



OUTCOME 1: Increase the percentage of families and single women that move into permanent shelter

- Data from HMIS

OUTCOME 2: Increase the percentage of families and single women that move into permanent housing

- Data from HMIS

OUTCOME 3: Increase access to other social support services

- Number of women and families referred to social service agencies
- Number of women enrolled in other programs

CITY OF HARTFORD: BHCA Contract Renewal for FY21



- **Client Profile:** Blue Hills Civic Association (BHCA) serves the elderly (60+) population of Hartford by operating the City's North End Senior and Wellness Center. It provides them with access to nutritious food, opportunities for physical activity and social connection, and health services.
- **Scope and Cost of Contract:** BHCA shall continue to operate the North End Senior and Wellness Center to Hartford's elderly community, five days a week, 6 hours a day, Monday through Friday. The renewal contract for FY2021 is \$257,525 for services from July 1, 2020 through June 30, 2021.
- **Demographics:** Residents over the age of 60 year old, primarily African American.

CITY OF HARTFORD: BHCA Contract Renewal for FY21



- **RFP History:** Blue Hills Civic Association was awarded a one-year grant with an option for renewal for three additional years after undergoing a competitive Request for Proposals (RFP) process.
 - The City of Hartford/HHS released a competitive Request for Proposals (RFP) for the operation of the North End Senior and Wellness Center. They were the only application received.
 - Though it was the only application received, it was judged by a panel of City of Hartford employees to meet the requirements set out by the RFP.
- **Program Goals** for the upcoming fiscal year will be as follows:
 - Increase the social connectivity of the City's seniors
 - Increase the proportion of seniors that access the center
 - Provide access to needed services

CITY OF HARTFORD: BHCA FY21 Metrics



OUTCOME 1: Increase the social connectivity of the City's seniors

- Biannual survey with seniors to determine satisfaction with the Center's Services

OUTCOME 2: Increase the proportion of seniors that access the center

- Number of paid memberships

OUTCOME 3: Provide access to needed services

- Biannual survey with seniors to determine services needed compared to services provided

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: September 1, 2020

The last meeting of the Sprague Subcommittee was prior to the MARB meeting of June 22, 2020. In the interim the Town has been preparing for a bond issue to permanently finance Bond Anticipation Notes maturing in September and refining the 5-Year Plan previously reviewed by the Subcommittee.

G.O. Bond Issue: As planned, the Town sold \$3.88 million in bonds on August 25. The bonds permanently finance approximately \$3.25 million in maturing Bond Anticipation Notes (BANs) that funded numerous capital projects between 2015 and 2018. In addition to the maturing BANs, the bonds provide approximately \$390,000 of new funding for previously approved 2019 projects as well as several projects approved by Town Meeting in August 2020. The balance of the bond funds cover the cost of issuance. For this bond issue, the Town's rating of Baa3 was maintained by Moody's with a stable outlook. The bond issue is included as a discussion item on the MARB September 10 agenda.

5-Year Plan: The Town presented a draft update to its 5-Year Plan to the Subcommittee at its June 5 meeting and a revised draft to the full MARB at its June 22 meeting. While the revised draft plan projected the Town would eliminate the existing General Fund balance deficit within the 5-year timeframe, further stabilization and strengthening of Fund Balance progressed much more slowly than the original plan. The draft plan also had not yet been reviewed by the Town's Board of Finance and Board of Education. For these reasons, the First Selectman and Superintendent planned to both revisit key assumptions in the plan, and to work with their respective boards to ensure local support for the final plan. The First Selectman and the Superintendent continue to work on the plan and, with the completion of the bond sale, are in a position to update debt service projections. A meeting of the Subcommittee to review an updated draft of the plan is anticipated for late September (though not yet scheduled). In the event a plan is presented in September which the Subcommittee can support, the final approval of the updated plan could be on the October MARB agenda.

OFFICIAL STATEMENT DATED AUGUST 27, 2020

NEW ISSUE

MOODY'S RATING (UNDERLYING): Baa3

S&P GLOBAL RATING (INSURED): AA

In the opinion of Bond Counsel, assuming the accuracy of and compliance by the Town with its representations and covenants relating to certain requirements contained in the Internal Revenue Code of 1986, as amended (the "Code"), under existing statutes, interest on the Bonds is excluded from gross income for Federal income tax purposes pursuant to Section 103 of the Code; the Bonds are not "private activity bonds" and interest on the Bonds is not treated as a preference item for purposes of calculating the Federal alternative minimum taxes; within the meaning of Section 265(b)(3) of the Code interest on the Bonds is excluded from Connecticut taxable income for purposes of the Connecticut income tax on individuals, trusts and estates; and interest on the Bonds is excluded from amounts on which the net Connecticut minimum tax is based in the case of individuals, trusts and estates required to pay the Federal alternative minimum tax. (See Appendix B "Opinion of Bond Counsel and Tax Status" herein.)

TOWN OF SPRAGUE, CONNECTICUT
\$3,880,000
GENERAL OBLIGATION BONDS, SERIES 2020
(BANK QUALIFIED)

Dated: Date of Delivery

Due: September 1, as shown herein

The Bonds will be general obligations of the Town of Sprague, Connecticut (the "Town") and the Town will pledge its full faith and credit to pay the principal of and interest on the Bonds when due. See "Security and Remedies" herein.

The Bonds will bear interest payable on March 1, 2021 and semiannually thereafter on September 1 and March 1 in each year until maturity. The Bonds will be issued by means of a book-entry system, and registered in the name of Cede & Co., as nominee for The Depository Trust Company ("DTC"), New York, New York. DTC will act as securities depository for the Bonds. Principal of, redemption premium, if any, and interest on the Bonds will be payable by the Town or its agent to DTC or its nominee as registered owners of the Bonds. Purchases of the Bonds will be made in book-entry form, in the denominations of \$5,000 or any integral multiples thereof. Purchasers of the Bonds will not receive certificates representing their ownership interest in the Bonds. So long as Cede & Co. is the Bond Owner, as nominee of DTC, reference herein to the Bond Owner or owners shall mean Cede & Co. as aforesaid, and shall not mean the Beneficial Owners (as described herein) of the Bonds. See "Book-Entry-Only Transfer System" herein.

The Bonds are subject to redemption prior to maturity as more fully described herein. See "Redemption Provisions" herein.

The scheduled payment of principal of and interest on the Bonds when due will be guaranteed under a municipal bond insurance policy to be issued concurrently with the delivery of the Bonds by BUILD AMERICA MUTUAL ASSURANCE COMPANY.



U.S. Bank National Association, Corporate Trust Services, 225 Asylum Street, 23rd Floor, Hartford, Connecticut will certify the Bonds and act as Registrar, Transfer Agent and Paying Agent for the Bonds.

The Bonds are offered for delivery when, as and if issued, subject to the final approving opinion of Day Pitney LLP, Bond Counsel, of Hartford, Connecticut. Certain matters will be passed upon for the Underwriter by Updike, Kelly & Spellacy, P.C., of Hartford, Connecticut. It is expected that delivery of the Bonds in book-entry-only form will be made to The Depository Trust Company, ("DTC") in New York, New York on or about September 10, 2020.

PIPER | SANDLER

TOWN OF SPRAGUE, CONNECTICUT
\$3,880,000 GENERAL OBLIGATION BONDS, SERIES 2020

Dated: Date of Delivery

MATURITY SCHEDULE

Due: September 1, as shown below

Serial Bonds

Due September 1	Principal Amount	Coupon	Yield	CUSIP¹	Due September 1	Principal Amount	Coupon	Yield	CUSIP¹
2021	\$ 115,000	4.000%	1.150%	849322DW9	2026	\$ 160,000	4.000%	1.640%	849322EB4
2022	115,000	4.000	1.210	849322DX7	2027	160,000	4.000	1.790	849322EC2
2023	115,000	4.000	1.300	849322DY5	2028	160,000	4.000	1.970	849322ED0
2024	115,000	4.000	1.390	849322DZ2	2029	160,000	4.000	2.110	849322EE8
2025	160,000	4.000	1.500	849322EA6	2030	160,000	4.000	2.240	849322EF5

Term Bonds

Maturity	Amount	Coupon	Yield	CUSIP¹
2035†	\$ 810,000	4.000%	2.710%*	849322EG3
2040†	825,000	4.000	2.960*	849322EH1
2045†	825,000	4.000	3.150*	849322EJ7

* - Priced assuming optional redemption on September 1, 2030; however any such redemption is at the option of the Town. See "Redemption Provisions" herein.

† Subject to mandatory sinking fund redemption. See "Redemption Provisions" herein.

¹ Copyright, American Bankers Association. CUSIP® is a registered trademark of the American Bankers Association. CUSIP numbers have been assigned by an independent company not affiliated with the Town and are included solely for the convenience of the holders of the Bonds. The Town is not responsible for the selection or use of these CUSIP numbers, does not undertake any responsibility for their accuracy, and makes no representation as to their correctness on the Bonds or as indicated above. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Bonds.

Project	Amount Authorized	Previously Bonded	Paydowns/ Grants Applied	Notes Maturing 9/10/2020	The Bonds (This Issue) (1)
FY 2015 Capital Projects	\$ 1,032,755	\$ -	\$ 212,003	\$ 872,390	\$ 820,752
FY 2015 Project Financing Costs	45,000	-	9,062	38,188	35,938
FY 2016 Capital Projects	804,088	-	121,725	722,568	682,363
FY 2016 School Projects	80,000	-	12,110	71,890	67,890
FY 2016 Project Financing Costs	40,000	-	6,055	35,945	33,945
FY 2017 Capital Projects	577,705	-	57,772	548,819	519,933
FY 2017 School Projects	100,000	-	10,000	95,000	90,000
FY 2017 Project Financing Costs	40,000	-	4,000	38,000	36,000
FY 2018 Capital Projects	865,500	-	43,275	865,500	822,225
FY 2018 School Projects	86,700	-	4,335	86,700	82,365
FY 2018 Water & Sewer Projects	25,000	-	1,250	25,000	23,750
FY 2018 Project Financing Costs	40,000	-	2,000	40,000	38,000
FY 2020 Capital Projects	82,000	-	-	-	22,000
FY 2020 School Projects	233,424	-	-	-	153,214
FY 2020 Water & Sewer Projects	25,000	-	-	-	25,000
FY 2021 Capital Projects	174,625	-	-	-	174,625
FY 2021 Water & Sewer Projects	17,000	-	-	-	17,000
FY 2020 & 2021 Project Financing Costs	275,000	-	-	-	275,000
Total.....	\$ 4,543,797	\$ -	\$ 483,587	\$ 3,440,000	\$ 3,920,000

(1) Includes \$40,000 of original issue premium which will be applied to project costs.

RATINGS

The Bonds have been rated "AA" by S&P Global Ratings ("S&P") with the understanding that a municipal bond insurance policy will be issued by Build America Mutual Assurance Company simultaneously with the delivery of the Bonds. See "Bond Insurance" herein. The Town received a credit rating of "Baa3" with a stable outlook from Moody's Investors Service, Inc. ("Moody's") on the Bonds.

The rating reflects only the view of such rating agency and an explanation of the significance of the rating may be obtained from the rating agency. There is no assurance that the rating will continue for any given period of time or that it will not be revised or withdrawn entirely if, in the judgment of such rating agency, circumstances so warrant. A revision or withdrawal of the rating may have an effect on the market price of the Town's bonds and notes, including the Bonds.

Certain outstanding bonds of the Town are rated "Baa3" with a stable outlook by Moody's.

BOND INSURANCE

BOND INSURANCE POLICY

Concurrently with the issuance of the Bonds, Build America Mutual Assurance Company ("BAM") will issue its Municipal Bond Insurance Policy for the Bonds (the "Policy"). The Policy guarantees the scheduled payment of principal of and interest on the Bonds when due as set forth in the form of the Policy included as an exhibit to this Official Statement.

The Policy is not covered by any insurance security or guaranty fund established under New York, California, Connecticut or Florida insurance law.

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2019 through June 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	April 2020	May 2020	June 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	26,045	20,247	12,804	5,488,354	5,499,884	11,530	100%	100%	5,499,884	5,488,354	11,530	100%	
5000-2 - Current Interest & Lien Fees	2,473	3,389	1,922	20,000	25,952	5,952	130%	118%	25,952	20,000	5,952	130%	
5000-3 - Prior Year Tax	3,922	6,918	3,266	125,000	105,671	(19,329)	85%	62%	105,671	125,000	(19,329)	85%	
5000-4 - Prior Year Interest/Lien Fees	1,225	3,198	1,755	35,000	31,967	(3,033)	91%	87%	31,967	35,000	(3,033)	91%	
5000-5 - Current Supp MV Tax	2,091	2,589	1,360	72,000	89,129	17,129	124%	142%	89,129	72,000	17,129	124%	
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%	200,435	200,000	435	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	(103)	(426)	-	(3,377)	(3,377)	100%	100%	(3,377)	-	(3,377)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(117)	(117)	100%	100%	(117)	-	(117)	100%	
Total 5000 - Taxes	35,756	36,238	20,681	5,931,604	5,949,545	17,941	100%	100%	5,940,794	5,931,604	9,190	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	1,334,134	-	-	2,690,078	2,666,736	(23,342)	99%	99%	2,666,736	2,690,078	(23,342)	99%	
Total 5100 - State Grants-School	1,334,134	-	-	2,690,078	2,666,736	(23,342)	99%	99%	2,666,736	2,690,078	(23,342)	99%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,416	5,222	(194)	96%	62%	5,222	5,416	(194)	96%	
5200-10 - Judicial 10th Circuit Court	-	520	260	1,000	2,760	1,760	276%	785%	2,760	1,000	1,760	276%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	2,764	2,800	2,764	(36)	99%	0%	2,764	2,800	(36)	99%	
5200-13 - St. Police O/T	-	-	-	15,000	15,410	410	103%	75%	15,410	15,000	410	103%	
5200-14 - Town Aid Roads	151,738	-	-	151,064	151,738	674	100%	100%	151,738	151,064	674	100%	
5200-16 - Elderly & Disabled Transp Grant	-	2,848	-	8,800	5,696	(3,104)	65%	97%	5,696	8,800	(3,104)	65%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	386,528	386,528	386,528	-	100%	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	17,478	(271)	98%	100%	17,478	17,749	(271)	98%	
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%	581	695	(114)	84%	
Total 5200 - State Grants-Local	151,738	3,368	395,378	597,726	596,909	(817)	100%	97%	596,909	597,726	(817)	100%	
5300 - Local Revenues													
5300-1 - Interest Income	577	394	119	4,000	3,213	(787)	80%	667%	3,213	4,000	(787)	80%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	42	22	570	4,000	3,465	(535)	87%	71%	3,465	4,000	(535)	87%	
5300-13 - Landfill Receipts	100	1,356	2,269	25,000	19,318	(5,682)	77%	88%	19,318	25,000	(5,682)	77%	
5300-14 - Newsletter Ads	70	30	-	3,000	1,532	(1,468)	51%	77%	1,532	3,000	(1,468)	51%	
5300-15 - Marriage Licenses	-	-	16	150	192	42	128%	128%	192	150	42	128%	
5300-16 - Sportsmans Licenses	3	-	1	150	84	(66)	56%	76%	84	150	(66)	56%	
5300-17 - Farmland Preservation	45	54	87	950	1,026	76	108%	116%	1,026	950	76	108%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	210	70	70	1,000	840	(160)	84%	99%	840	1,000	(160)	84%	
5300-3 - Building Inspector Fees	2,693	2,760	2,438	25,000	19,260	(5,740)	77%	160%	19,260	25,000	(5,740)	77%	
5300-4 - Dog License Fees	-	-	628	2,750	983	(1,767)	36%	42%	983	2,750	(1,767)	36%	
5300-5 - Sundry Receipts, faxes, etc	-	42	2	400	160	(240)	40%	200%	160	400	(240)	40%	
5300-6 - Recording Land Rec,maps, trade	522	870	1,955	10,000	14,941	4,941	149%	122%	14,941	10,000	4,941	149%	
5300-8 - Conveyance Tax	-	1,300	3,983	17,000	22,237	5,237	131%	108%	22,237	17,000	5,237	131%	
5300-9 - Copies	1,222	451	698	5,000	6,951	1,951	139%	114%	6,951	5,000	1,951	139%	
Total 5300 - Local Revenues	5,484	7,349	12,836	98,400	94,201	(4,199)	96%	117%	94,202	98,400	(4,198)	96%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	3,238	2,000	3,238	1,238	162%	199%	3,238	2,000	1,238	162%	
5400-5 - Other Revenues	100	750	9,452	-	837,528	837,528	100%	100%	837,528	-	837,528	100%	
5400-6 - Waste Management	2,921	3,506	13,425	52,000	40,939	(11,061)	79%	109%	40,939	52,000	(11,061)	79%	
Total 5400 - Misc Revenues	3,021	4,256	26,115	54,000	881,705	827,705	1633%	631%	881,705	54,000	827,705	1633%	
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	1,530,133	51,211	455,010	9,442,179	10,259,467	817,288	109%	103%	10,250,717	9,442,179	808,538	109%	
Gross Profit	1,530,133	51,211	455,010	9,442,179	10,259,467	817,288	109%	103%	10,250,717	9,442,179	808,538	109%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,077	3,077	3,077	40,000	40,098	98	100%	100%	40,098	40,000	98	100%	
6000-2 - Selectman 2	100	100	100	1,200	1,200	-	100%	100%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	1,100	(100)	92%	100%	1,100	1,200	(100)	92%	
6000-4 - Selectman office Sup, Misc.	24	-	115	1,260	1,261	1	100%	100%	1,261	1,260	1	100%	
6000-5 - Selectman - Mileage	-	-	163	3,150	1,672	(1,478)	53%	102%	1,672	3,150	(1,478)	53%	

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6000-6 · Selectman Executive Assistant	3,478	3,478	3,478	45,215	45,212	(3)	100%	100%	45,212	45,215	(3)	100%
6000-7 · Stipend Add'l Brd Participation	-	-	25	1,000	425	(575)	43%	100%	425	1,000	(575)	43%
Total 6000 · Board of Selectmen	6,779	6,755	7,058	93,025	90,968	(2,057)	98%	100%	90,968	93,025	(2,057)	98%
6005 · Elections												
6005-1 · Election Salaries	228	211	328	6,000	3,643	(2,357)	61%	83%	3,643	6,000	(2,357)	61%
6005-2 · Election Misc.	52	-	1,782	14,103	7,764	(6,339)	55%	129%	7,764	14,103	(6,339)	55%
Total 6005 · Elections	280	211	2,110	20,103	11,407	(8,696)	57%	114%	11,407	20,103	(8,696)	57%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	188	250	188	(62)	75%	93%	188	250	(62)	75%
Total 6010 · Board of Finance	-	-	188	250	188	(62)	75%	93%	188	250	(62)	75%
6011 · Auditing	(1,863)	-	-	22,650	18,137	(4,513)	80%	80%	18,137	22,650	(4,513)	80%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,096	2,038	2,103	28,210	27,902	(308)	99%	98%	27,902	28,210	(308)	99%
6012-2 · Bookkeeper-Support	-	-	227	900	1,110	210	123%	100%	1,110	900	210	123%
Total 6012 · Bookkeeper	2,096	2,038	2,330	29,110	29,012	(98)	100%	98%	29,012	29,110	(98)	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	1,705	22,165	22,592	427	102%	100%	22,592	22,165	427	102%
6015-4 · Assessors, Travel Expense	-	-	-	300	41	(259)	14%	26%	41	300	(259)	14%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	46%	-	280	(280)	0%
6015-6 · Assess. Misc. Supplies, Postage	-	405	97	1,680	679	(1,001)	40%	44%	679	1,680	(1,001)	40%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	-	1,000	(1,000)	0%
Total 6015 · Assessors	1,705	2,110	1,802	25,425	23,312	(2,114)	92%	91%	23,312	25,425	(2,113)	92%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,041	2,041	2,041	26,532	26,532	0	100%	100%	26,532	26,532	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	-	-	69	700	514	(186)	73%	87%	514	700	(186)	73%
6025-5 · Tax Collector, Postage	-	1,840	736	3,030	2,905	(125)	96%	103%	2,905	3,030	(125)	96%
Total 6025 · Tax Collector	2,041	3,881	2,846	30,262	29,951	(311)	99%	10000%	29,951	30,262	(311)	99%
6030 · Town Treasurer	200	200	200	2,400	2,400	-	100%	100%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	705	2,309	2,268	20,000	20,692	692	103%	75%	20,692	20,000	692	103%
6035-2 · Financial Advisor	-	2,122	-	7,000	5,979	(1,021)	85%	0%	5,979	7,000	(1,021)	85%
Total 6035 · Town Counsel & Financial Advisr	705	4,431	2,268	27,000	26,671	(330)	99%	75%	26,671	27,000	(329)	99%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,812	3,812	3,812	49,562	49,558	(4)	100%	100%	49,558	49,562	(4)	100%
6040-2 · Town Clerk, Office Sup, Misc.	(238)	38	-	1,463	790	(673)	54%	87%	790	1,463	(673)	54%
6040-3 · Town Clerk, Dog Licenses	26	137	57	350	220	(130)	63%	68%	220	350	(130)	63%
6040-4 · Town Clerk, School	-	-	(225)	900	745	(155)	83%	128%	745	900	(155)	83%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	129	(271)	32%	264%	129	400	(271)	32%
Total 6040 · Town Clerk	3,600	3,987	3,644	52,675	51,442	(1,233)	98%	101%	51,442	52,675	(1,233)	98%
6045 · Telephone Services/DSL/Website	895	1,190	1,277	11,700	11,840	140	101%	101%	11,840	11,700	140	101%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,798	1,798	1,827	23,378	22,411	(967)	96%	96%	22,411	23,378	(967)	96%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,750	2,716	2,721	34,820	35,333	513	101%	102%	35,333	34,820	513	101%
Total 6050 · Pool Secretaries	4,548	4,514	4,548	58,198	57,745	(453)	99%	99%	57,744	58,198	(454)	99%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	760	760	862	9,897	10,570	673	107%	100%	10,570	9,897	673	107%
6055-2 · Town Off. Bldg. Sup. Maint.	201	12	340	2,000	2,165	165	108%	117%	2,165	2,000	165	108%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	617	-	-	11,500	8,454	(3,046)	74%	88%	8,454	11,500	(3,046)	74%
6055-4 · Town Off Bldg/Sen Ctr - Lights	640	-	1,580	9,000	8,313	(687)	92%	84%	8,313	9,000	(687)	92%
6055-5 · Town Off. Bldg. rpr & renov.	-	17	932	5,000	5,271	271	105%	128%	5,271	5,000	271	105%
Total 6055 · Town Off. Bldg.	2,218	789	3,714	37,397	34,772	(2,625)	93%	97%	34,773	37,397	(2,624)	93%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	-	-	-	31,507	15,006	(16,501)	48%	99%	15,006	31,507	(16,501)	48%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	700	150	(550)	21%	66%	150	700	(550)	21%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	1,200	278	(922)	23%	48%	278	1,200	(922)	23%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	650	108	(542)	17%	34%	108	650	(542)	17%
Total 6060 · Grants/Contracts Manager	-	-	-	34,057	15,541	(18,516)	46%	95%	15,542	34,057	(18,515)	46%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	556	556	550	7,225	7,228	3	100%	100%	7,228	7,225	3	100%
6100-2 · P & Z Comm. Planner	3,753	-	1,425	12,000	11,021	(979)	92%	66%	11,021	12,000	(979)	92%
Total 6100 · P & Z Comm.	4,309	556	1,975	19,225	18,249	(976)	95%	76%	18,249	19,225	(976)	95%

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6111 · Land Use Miscellaneous	-	102	-	800	407	(393)	51%	91%	407	800	(393)	51%
6115 · Ec. Devel.	-	-	-	900	-	(900)	0%	67%	-	900	(900)	0%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	-	100	(100)	0%
6120-4 · Miscellaneous	-	-	-	1,000	823	(177)	82%	8%	823	1,000	(177)	82%
Total 6120 · Conservation Commission	-	-	-	1,100	823	(277)	75%	7%	823	1,100	(277)	75%
6150 · Conservation Wetlands Enf Off	630	735	1,190	6,500	7,018	518	108%	76%	7,018	6,500	518	108%
6200 · Highways												
6200-1 · Highways, General Maintenance	3,299	1,247	17,128	45,000	61,072	16,072	136%	15%	61,072	45,000	16,072	136%
6200-10 · Drug & Alcohol Testing	-	-	-	500	500	-	100%	100%	500	500	-	100%
6200-2 · Highways, Public Works Salary	16,424	16,242	16,249	250,235	227,948	(22,287)	91%	100%	227,948	250,235	(22,287)	91%
6200-3 · Highways, Misc. o/t labor.	1,416	1,941	2,346	26,200	13,210	(12,990)	50%	61%	13,210	26,200	(12,990)	50%
6200-4 · Boots - Highways	-	-	612	2,000	1,701	(299)	85%	98%	1,701	2,000	(299)	85%
6200-5 · Storm Materials	-	-	-	27,500	23,839	(3,661)	87%	106%	23,839	27,500	(3,661)	87%
6200-6 · Highways, Roadway Mgmt.	90	792	435	40,000	36,055	(3,945)	90%	72%	35,055	40,000	(4,945)	88%
6200-7 · Highways, Town Garage	183	109	646	8,000	5,258	(2,742)	66%	133%	5,258	8,000	(2,742)	66%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	8,305	(196)	98%	123%	8,305	8,500	(195)	98%
Total 6200 · Highways	21,412	20,331	37,416	407,935	377,887	(30,048)	93%	102%	376,888	407,935	(31,047)	92%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	1,125	2,250	2,250	-	100%	100%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	5	-	-	350	180	(170)	51%	97%	180	350	(170)	51%
6202-3 · Tree Pruning, Removal, Replacme	-	-	-	12,300	12,437	137	101%	87%	12,437	12,300	137	101%
6202-4 · Tree Warden Mileage	-	-	199	400	379	(21)	95%	91%	379	400	(21)	95%
Total 6202 · Tree Maintenance	5	-	1,324	15,300	15,246	(54)	100%	90%	15,246	15,300	(54)	100%
6205 · Street Lighting	1,340	1,144	1,345	14,000	15,391	1,391	110%	70%	15,391	14,000	1,391	110%
6300 · Social Security	3,566	3,643	4,077	63,586	55,243	(8,343)	87%	98%	55,243	63,586	(8,343)	87%
6310 · Deferred Compensation	1,249	1,271	1,251	16,274	16,269	(5)	100%	100%	16,269	16,274	(5)	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%	1,419	1,540	(121)	92%
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	-	-	-	19,262	19,260	(2)	100%	100%	19,260	19,262	(2)	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	2,124	0	100%	87%	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)	0%
Total 6400 · Regional Agencies	531	-	-	38,528	38,231	(297)	99%	97%	38,230	38,528	(298)	99%
6500 · Insurance												
6500-1 · Insurance, General Town	-	-	-	29,290	28,447	(843)	97%	104%	28,447	29,290	(843)	97%
6500-2 · Insurance, Fire Department	-	-	-	15,890	16,536	646	104%	100%	16,536	15,890	646	104%
6500-4 · Insurance, Water & Sewer Plants	-	-	-	7,532	7,568	36	100%	100%	7,568	7,532	36	100%
6500-5 · Insurance,CIRMA (Workers Comp)	-	-	-	40,560	33,848	(6,712)	83%	85%	33,848	40,560	(6,712)	83%
6500-6 · Insurance, Empl. Medical Ins.	601	19,544	297	100,344	109,169	8,825	109%	100%	109,169	100,344	8,825	109%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	3,948	(2)	100%	100%	3,948	3,950	(2)	100%
Total 6500 · Insurance	930	19,873	626	197,566	199,516	1,950	101%	97%	199,516	197,566	1,950	101%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	2,952	-	174,908	169,220	177,860	8,640	105%	94%	177,860	169,220	8,640	105%
6600-2 · Police Dept., O/T 50% contra	-	-	193	5,000	15,213	10,213	304%	348%	15,213	5,000	10,213	304%
6600-3 · Police Dept. DARE Program	-	-	-	300	215	(85)	72%	0%	215	300	(85)	72%
6600-4 · Police Dept., Supplies, Misc.	43	-	110	500	234	(266)	47%	30%	234	500	(266)	47%
6600-5 · Police Dept. - Sch. Crs. Guard	-	-	-	3,883	2,819	(1,064)	73%	98%	2,819	3,883	(1,064)	73%
Total 6600 · Police Department	2,995	-	175,211	178,903	196,341	17,438	110%	101%	196,341	178,903	17,438	110%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	178	45	3,470	20,904	22,907	2,003	110%	119%	22,907	20,904	2,003	110%
6605-2 · Fire Dept, Fixed Expenses	1,902	617	3,271	36,700	37,606	906	102%	97%	37,606	36,700	906	102%
6605-3 · Fire Dept. Truck Supplies	-	2,291	2,627	7,400	7,400	-	100%	100%	7,400	7,400	-	100%
6605-4 · Fire Dept., Firehouse Maint.	749	285	1,746	9,325	8,523	(802)	91%	97%	8,523	9,325	(802)	91%
6605-5 · Fire Dept., Training	-	267	129	13,000	10,114	(2,886)	78%	74%	10,114	13,000	(2,886)	78%

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6605-6 · Fire Dept., Business Exp.	1,176	2,099	2,746	13,000	13,631	631	105%	97%	13,631	13,000	631	105%
6605-7 · Fire Dept., Equip. Maint.	809	119	11,543	10,000	18,479	8,479	185%	100%	18,479	10,000	8,479	185%
Total 6605 · Fire Dept.	4,814	5,723	25,532	110,329	118,660	8,331	108%	100%	118,660	110,329	8,331	108%
6610 · Emergency												
6610-1 · Salary Director	-	-	2,200	2,200	2,200	-	100%	100%	2,200	2,200	-	100%
6610-5 · Training Expense	-	500	-	500	500	-	100%	100%	500	500	-	100%
6610-6 · Equipment Maintenance	-	754	-	830	754	(76)	91%	99%	754	830	(76)	91%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	500	500	500	-	100%	100%	500	500	-	100%
Total 6610 · Emergency	-	1,254	2,700	4,030	3,954	(76)	98%	100%	3,954	4,030	(76)	98%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	731	723	731	8,767	8,770	3	100%	100%	8,770	8,767	3	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,050	1,521	(529)	74%	74%	1,521	2,050	(529)	74%
6615-4 · Burning Official - Salary	-	-	312	625	625	-	100%	100%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	731	723	1,043	11,442	10,916	(526)	95%	95%	10,916	11,442	(526)	95%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,498	1,498	1,502	19,471	19,473	2	100%	100%	19,473	19,471	2	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	255	800	264	(536)	33%	46%	264	800	(536)	33%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	120	79	(41)	66%	208%	79	120	(41)	66%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	165	-	-	250	232	(18)	93%	100%	232	250	(18)	93%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	100%	-	500	(500)	0%
Total 6620 · Enf. Off-Bldg.Code	1,663	1,498	1,757	21,141	20,048	(1,093)	95%	99%	20,048	21,141	(1,093)	95%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	296	278	317	3,556	3,553	(3)	100%	100%	3,553	3,556	(3)	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	79%	-	150	(150)	0%
6625-3 · Blight Enforce.Officer-Postage	-	78	-	150	103	(47)	69%	103%	103	150	(47)	69%
Total 6625 · Blight Enforcement Officer	296	356	317	3,856	3,656	(200)	95%	99%	3,656	3,856	(200)	95%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	331	70	590	5,000	4,945	(55)	99%	114%	4,945	5,000	(55)	99%
6700-3 · Sanit/Wst.Rem., Recycling	5,397	6,224	11,056	66,000	77,518	11,518	117%	126%	77,518	66,000	11,518	117%
Total 6700 · Sanit/Wst Rem.	5,728	6,294	11,646	71,000	82,463	11,463	116%	125%	82,463	71,000	11,463	116%
6702 · Waste Management Exp. (Waste Management)	3,880	5,408	11,842	63,000	50,431	(12,569)	80%	124%	50,431	63,000	(12,569)	80%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	2,335	2,345	2,275	19,143	26,018	6,875	136%	108%	26,018	19,143	6,875	136%
6810-2 · Commission on Aging-Munic Agent	30	30	20	500	120	(380)	24%	22%	120	500	(380)	24%
6810-4 · Comm. on Aging - Off sup/misc.	142	41	650	1,740	5,141	3,401	295%	91%	5,141	1,740	3,401	295%
6810-5 · Comm. of Aging - Elevator Contr	206	206	206	2,437	2,425	(12)	100%	100%	2,425	2,437	(12)	100%
6810-6 · Comm. of Aging - Programs	28	61	457	3,000	2,528	(472)	84%	71%	2,528	3,000	(472)	84%
6810-7 · Comm. of Aging - Van Driver	-	-	-	25,110	13,784	(11,326)	55%	90%	13,784	25,110	(11,326)	55%
6810-7a · Comm of Aging-Van Dr	1,438	1,575	1,716	16,612	18,971	2,359	114%	99%	18,971	16,612	2,359	114%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	16,225	7,651	(8,574)	47%	96%	7,651	16,225	(8,574)	47%
6810-9 · Van Expense, Comm. on Aging	1,402	2,835	147	7,000	10,219	3,219	146%	145%	10,219	7,000	3,219	146%
Total 6810 · Comm. of Aging	5,581	7,093	5,471	91,767	86,857	(4,910)	95%	100%	86,857	91,767	(4,910)	95%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centrl Plnt	-	-	-	6,000	9,013	3,013	150%	100%	9,013	6,000	3,013	150%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	5,000	3,390	(1,610)	68%	100%	3,390	5,000	(1,610)	68%
Total 6950 · Capital Project	-	-	-	11,000	12,403	1,403	113%	100%	12,403	11,000	1,403	113%
7000 · Parks & Playgrounds			2,992	1,500	3,730	2,230	249%	100%	3,730	1,500	2,230	249%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	14,594	13,578	(1,016)	93%	90%	13,578	14,594	(1,016)	93%
7002-2 · Summer Recreation Supplies	-	-	-	1,500	-	(1,500)	0%	195%	-	1,500	(1,500)	0%
Total 7002 · Summer Recreation(SPARC)	-	-	-	16,094	13,578	(2,516)	84%	100%	13,578	16,094	(2,516)	84%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	130	-	265	1,900	1,751	(149)	92%	86%	1,751	1,900	(149)	92%
Total 7003 · Recreation Facilities (BoS)	130	-	265	1,900	1,751	(149)	92%	86%	1,751	1,900	(149)	92%
7004 · Recreation Events(SPARC)												
7004-1 · RecEvent-3 Villages Fall Fest	(75)	-	-	5,912	3,293	(2,619)	56%	101%	3,293	5,912	(2,619)	56%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	67%	-	400	(400)	0%
7004-3 · Rec Event-Youth Yr Lng Activity	1,537	-	-	500	1,612	1,112	322%	102%	1,612	500	1,112	322%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	521	222	(299)	43%	90%	222	521	(299)	43%
7004-8 · Rec Event-Other	-	-	-	500	261	(239)	52%	100%	261	500	(239)	52%
Total 7004 · Recreation Events(SPARC)	1,462	-	-	7,833	5,388	(2,445)	69%	99%	5,388	7,833	(2,445)	69%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2019 through June 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	April 2020	May 2020	June 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7005 - Other Recreation Programs													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	100%	-	1,250	(1,250)	0%	
Total 7005 - Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	100%	-	1,250	(1,250)	0%	
7010 - Grist Mill													
7010-1 - Grist Mill - Supplies, Maint.	-	-	229	850	333	(517)	39%	169%	333	850	(517)	39%	
7010-2 - Grist Mill-Elevator Maintenance	188	188	188	2,218	2,220	2	100%	100%	2,221	2,218	3	100%	
7010-3 - Grist Mill - Heat, Light	446	217	476	9,300	7,594	(1,706)	82%	111%	7,594	9,300	(1,706)	82%	
7010-5 - Grist Mill - Janitor- Salaries	270	-	-	7,020	5,130	(1,890)	73%	92%	5,130	7,020	(1,890)	73%	
Total 7010 - Grist Mill	904	405	893	19,388	15,278	(4,110)	79%	106%	15,278	19,388	(4,110)	79%	
7012 - Historical Museum													
7012-1 - Salary	-	-	-	5,000	2,990	(2,010)	60%	75%	2,990	5,000	(2,010)	60%	
7012-14 - Sprague Historical Society	-	-	177	200	227	27	114%	100%	227	200	27	114%	
Total 7012 - Historical Museum	-	-	177	5,200	3,217	(1,983)	62%	75%	3,217	5,200	(1,983)	62%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	2,461	-	-	12,872	6,970	(5,902)	54%	83%	6,970	12,872	(5,902)	54%	
7015-10 - Library - Director	-	623	1,608	28,160	21,385	(6,775)	76%	109%	21,385	28,160	(6,775)	76%	
7015-11 - Library - Programs	(9)	-	1,449	2,000	2,312	312	116%	100%	2,312	2,000	312	116%	
7015-12 - Professional Fees	-	-	-	500	89	(411)	18%	81%	89	500	(411)	18%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	52%	350	550	(200)	64%	
7015-2 - Library - Books	156	-	3,404	5,500	6,827	1,327	124%	92%	6,827	5,500	1,327	124%	
7015-3 - Library - Sup./Misc.	208	-	820	2,250	1,361	(889)	60%	100%	1,361	2,250	(889)	60%	
7015-4 - Library - Library Assistant - 3	3,254	-	-	12,872	7,694	(5,178)	60%	87%	7,694	12,872	(5,178)	60%	
7015-5 - Librarian Assistant - 5	(270)	-	-	12,872	4,670	(8,202)	36%	83%	4,670	12,872	(8,202)	36%	
7015-6 - Library - Librarian Assistant-2	(5,714)	-	-	12,872	7,271	(5,601)	56%	103%	7,271	12,872	(5,601)	56%	
Total 7015 - Library	86	623	7,281	90,448	58,929	(31,519)	65%	96%	58,929	90,448	(31,519)	65%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	255	255	255	3,056	3,059	3	100%	100%	3,059	3,056	3	100%	
7100-11 - Bank Fees	4	-	-	-	5	5	100%	100%	5	-	5	100%	
7100-12 - Newsletter - Misc.	263	820	142	4,000	3,937	(63)	98%	92%	3,937	4,000	(63)	98%	
7100-2 - War Mem./Lords Bridge Gazebo	51	-	100	600	614	14	102%	75%	614	600	14	102%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	474	(226)	68%	0%	474	700	(226)	68%	
7100-4 - Contingent Fund	-	-	692	3,000	2,999	(1)	100%	100%	2,999	3,000	(1)	100%	
7100-5 - Memorial Day Celebration	-	19	19	1,200	38	(1,162)	3%	75%	38	1,200	(1,162)	3%	
7100-6 - Legal Ads	177	(449)	1,694	9,000	15,494	6,494	172%	122%	15,494	9,000	6,494	172%	
7100-8 - Unemployment Compensation	-	-	2,485	-	2,654	2,654	100%	0%	8,768	-	8,768	100%	
Total 7100 - Miscellaneous	750	645	5,387	21,556	29,275	7,719	136%	104%	35,388	21,556	13,832	164%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	-	-	1,695	8,500	8,079	(421)	95%	109%	8,079	8,500	(421)	95%	
Total 7150 - Sewer & Water Dept.	-	-	1,695	8,500	8,079	(421)	95%	109%	8,079	8,500	(421)	95%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	1,308	3,050	-	9,850	12,992	3,142	132%	85%	12,992	9,850	3,142	132%	
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.	-	-	-	7,100	7,100	0	100%	114%	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	279	231	-	1,000	1,494	494	149%	100%	1,494	1,000	494	149%	
7200-5 - Office Machines - Equip.Mnt.	60	372	104	7,000	3,649	(3,351)	52%	144%	3,649	7,000	(3,351)	52%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	284	196	204	3,500	3,111	(389)	89%	103%	3,111	3,500	(389)	89%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	-	-	-	3,262	3,081	(181)	94%	74%	3,081	3,262	(181)	94%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	177	-	177	708	743	35	105%	100%	743	708	35	105%	
Total 7200 - Office Machines/Sup/Mnt.	2,108	3,849	485	50,777	50,690	(87)	100%	101%	50,690	50,777	(87)	100%	
7300 - Interest Payments - Bonds													
7300-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	24,750	24,750	-	100%	100%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	-	10,700	23,900	23,900	-	100%	100%	23,900	23,900	-	100%	
7300-16 - 2013 Bonds-Various Purposes	-	-	-	129,675	129,676	1	100%	100%	129,676	129,675	1	100%	
Total 7300 - Interest Payments - Bonds	-	-	10,700	178,325	178,326	1	100%	100%	178,326	178,325	1	100%	
7305 - Redemption of Debt-Principal													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	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 Various 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%	

Town of Sprague
 BOF Budget vs. Actual
 with YE estimated totals
 July 2019 through June 2020

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	April 2020	May 2020	June 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
Total 7305 - Redemption of Debt-Principal	-	-	-	700,000	700,000	-	100%	100%	700,000	700,000	-	100%
7360 - Operating Transfers CNR Fund	-	-	8,000	8,000	8,000	-	100%	100%	8,000	8,000	-	100%
7500 - Board of Education	534,938	545,079	1,231,119	6,525,766	6,341,011	(184,755)	97%	99%	6,343,011	6,525,766	(182,755)	97%
Total Expense	623,242	656,711	1,585,702	9,428,971	9,150,647	(278,324)	97%	99%	9,157,761	9,428,971	(271,210)	97%
Net Ordinary Income	906,891	(605,500)	(1,130,692)	13,208	1,108,819	1,095,611			1,092,956	13,208	1,079,748	8275%
Net Income	906,891	(605,500)	(1,130,692)	13,208	1,108,819	1,095,611			1,092,956	13,208	1,079,748	8275%
Summary												
	Prior Three Months Totals			Current Year Totals				Same Period PY %	Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 88,304	\$ 111,632	\$ 354,583	\$ 2,903,205	\$ 2,809,637	\$ (93,568)	97%	100%	\$ 2,814,750	\$ 2,903,205	\$ (88,455)	97%
Board of Education Expenditures	\$ 534,938	\$ 545,079	\$ 1,231,119	\$ 6,525,766	\$ 6,341,011	\$ (184,755)	97%	99%	\$ 6,343,011	\$ 6,525,766	\$ (182,755)	97%
Total Expenditures	\$ 623,242	\$ 656,711	\$ 1,585,702	\$ 9,428,971	\$ 9,150,647	\$ (278,324)	97%	99%	\$ 9,157,761	\$ 9,428,971	\$ (271,210)	98%

SPRAGUE BOARD OF EDUCATION

BOE Budget v. Actual

For Fiscal Year 2019-2020

Year to Date 6/30/2020

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
1000-Regular Instruction									
1000.51110. Wages Paid to Teachers - Regular Ed	992,900.00	0.00	29,042.00	1,021,942.00	1,058,762.94	0.00	1,058,762.94	(36,820.94)	103.60
1000.51120. Wages Paid to Instructional Aides - Regular Ed	43,149.20	0.00	0.00	43,149.20	35,887.22	0.00	35,887.22	7,261.98	83.17
1000.52100. Group Life Insurance - Regular	704.88	0.00	0.00	704.88	629.28	0.00	629.28	75.60	89.27
1000.52200. FICA/Medicare Employer - Regular Ed	19,203.32	0.00	0.00	19,203.32	18,863.60	0.00	18,863.60	339.72	98.23
1000.52500. Tuition Reimbursement	10,000.00	0.00	0.00	10,000.00	2,331.00	0.00	2,331.00	7,669.00	23.31
1000.52800. Health Insurance - Regular	233,885.79	0.00	(2,791.76)	231,094.03	226,552.29	0.00	226,552.29	4,541.74	98.03
1000.53200. Substitutes - Regular Education	17,000.00	0.00	0.00	17,000.00	2,223.66	0.00	2,223.66	14,776.34	13.08
1000.53230. Purchased Pupil Services	1,250.00	0.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00	0.00
1000.54420. Equipment Leasing	24,548.92	0.00	0.00	24,548.92	21,054.02	0.00	21,054.02	3,494.90	85.76
1000.56100. General Supplies - Regular Education	7,000.00	0.00	(389.20)	6,610.80	5,882.57	0.00	5,882.57	728.23	88.98
1000.56110. Instructional Supplies - Regular Education	3,000.00	0.00	0.00	3,000.00	2,993.02	0.00	2,993.02	6.98	99.77
1000.56400. Workbooks/Disposables	10,000.00	0.00	(2,594.18)	7,405.82	8,404.82	0.00	8,404.82	(999.00)	113.49
1000.56410. Textbooks	3,000.00	0.00	2,983.38	5,983.38	5,982.38	0.00	5,982.38	1.00	99.98
1000.56501. Ink and Toner	8,000.00	0.00	0.00	8,000.00	9,481.64	0.00	9,481.64	(1,481.64)	118.52
1000.57330. Furniture & Fixtures	0.00	0.00	0.00	0.00	537.96	0.00	537.96	(537.96)	0.00
1000.58100. Dues & Fees	9,053.00	0.00	0.00	9,053.00	8,003.00	0.00	8,003.00	1,050.00	88.40
Total	1,382,695.11	0.00	26,250.24	1,408,945.35	1,407,589.40	0.00	1,407,589.40	1,355.95	99.90
1200-Special Education									
1200.51110. Wages Paid to Teachers - SPED	320,900.00	0.00	(40,761.96)	280,138.04	273,668.21	0.00	273,668.21	6,469.83	97.69
1200.51120. Wages Paid to Instructional Aides - SPED	219,976.80	0.00	16,507.20	236,484.00	200,900.21	0.00	200,900.21	35,583.79	84.95
1200.51901. Wages Paid - Other Non Certified Staff - SPED	80,600.00	0.00	0.00	80,600.00	78,546.01	0.00	78,546.01	2,053.99	97.45
1200.52100. Group Life Insurance - SPED	866.88	0.00	0.00	866.88	829.65	0.00	829.65	37.23	95.71
1200.52200. FICA/Medicare Employer - SPED	31,090.71	0.00	0.00	31,090.71	24,362.88	0.00	24,362.88	6,727.83	78.36
1200.52300. Pension Contributions	3,218.76	0.00	0.00	3,218.76	3,224.00	0.00	3,224.00	(5.24)	100.16
1200.52800. Health Insurance	189,108.51	0.00	(19,217.50)	169,891.01	159,436.57	0.00	159,436.57	10,454.44	93.85
1200.53200. Substitutes - SPED	10,000.00	0.00	0.00	10,000.00	872.57	0.00	872.57	9,127.43	8.73
1200.53230. Purchased Pupil Services	39,000.00	0.00	(10,142.20)	28,857.80	3,839.38	0.00	3,839.38	25,018.42	13.30
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	42.40
1200.55800. Travel Reimbursement	1,200.00	0.00	0.00	1,200.00	786.50	0.00	786.50	413.50	65.54
1200.56100. General Supplies - Special Education	1,000.00	0.00	0.00	1,000.00	474.42	0.00	474.42	525.58	47.44
1200.56110. Instructional Supplies - SPED	1,000.00	0.00	2,400.00	3,400.00	2,434.67	0.00	2,434.67	965.33	71.61
1200.56400. Workbooks/Disposables	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
1200.58100. Dues & Fees	760.00	0.00	0.00	760.00	550.00	0.00	550.00	210.00	72.37
Total	901,721.66	0.00	(51,214.46)	850,507.20	750,985.07	0.00	750,985.07	99,522.13	88.30
1300-Adult Education - Cooperative									
1300.55690. Tuition - Adult Cooperative	17,367.66	0.00	0.00	17,367.66	14,390.00	0.00	14,390.00	2,977.66	82.86

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Total	17,367.66	0.00	0.00	17,367.66	14,390.00	0.00	14,390.00	2,977.66	82.86
1500-Stipends - Extra Curricular									
1500.51930. Extra Curricular Stipends Paid	10,152.00	0.00	0.00	10,152.00	10,908.00	0.00	10,908.00	(756.00)	107.45
Total	10,152.00	0.00	0.00	10,152.00	10,908.00	0.00	10,908.00	(756.00)	107.45
1600-Summer School									
1600.51110. Wages Paid to Teachers - Summer School	5,000.00	0.00	(2,400.00)	2,600.00	6,269.75	0.00	6,269.75	(3,669.75)	241.14
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	20.92
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	50.60
1600.52200. FICA/Medicare Employer - Summer School	309.00	0.00	0.00	309.00	147.92	0.00	147.92	161.08	47.87
Total	9,959.00	0.00	(2,400.00)	7,559.00	8,102.54	0.00	8,102.54	(543.54)	107.19
1700-Tutoring									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	4,000.00	0.00	0.00	4,000.00	0.00	0.00	0.00	4,000.00	0.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,000.00	0.00	0.00	8,000.00	465.00	0.00	465.00	7,535.00	5.81
1700.000200.52200. FICA/Medicare Employer - Spec Ed	0.00	0.00	0.00	0.00	35.59	0.00	35.59	(35.59)	0.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	6,000.00	0.00	0.00	6,000.00	3,363.50	0.00	3,363.50	2,636.50	56.06
Total	18,700.00	0.00	0.00	18,700.00	3,864.09	0.00	3,864.09	14,835.91	20.66
1800-Stipends - Sports Teams									
2110-Social Work Services									
2110.51900. Wages Paid - Social Worker	62,428.00	0.00	0.00	62,428.00	62,428.08	0.00	62,428.08	(0.08)	100.00
2110.52100. Group Life Insurance - Social Worker	37.80	0.00	0.00	37.80	24.48	0.00	24.48	13.32	64.76
2110.52200. FICA/Medicare Employer - Social Worker	905.21	0.00	0.00	905.21	925.68	0.00	925.68	(20.47)	102.26
2110.52800. Health Insurance - Social Worker	1,410.00	0.00	0.00	1,410.00	1,410.00	0.00	1,410.00	0.00	100.00
2110.56100. Supplies	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
Total	64,981.01	0.00	0.00	64,981.01	64,788.24	0.00	64,788.24	192.77	99.70
2130-Health Office									
2130.51901. Wages Paid - School Nurse	72,391.16	0.00	0.00	72,391.16	76,690.92	0.00	76,690.92	(4,299.76)	105.94
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	1,488.00	0.00	1,488.00	2,512.00	37.20
2130.51930. Nursing Stipends Paid	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.00	100.00
2130.52100. Group Life Insurance - Health Office	75.60	0.00	0.00	75.60	75.60	0.00	75.60	0.00	100.00
2130.52200. FICA/Medicare Employer - Health	7,798.42	0.00	0.00	7,798.42	7,812.05	0.00	7,812.05	(13.63)	100.17
2130.52800. Health Insurance - Health Office	10,237.74	0.00	0.00	10,237.74	10,237.80	0.00	10,237.80	(0.06)	100.00
2130.53230. Purchased Pupil Services	0.00	0.00	0.00	0.00	585.00	0.00	585.00	(585.00)	0.00
2130.54300. Repairs & Maint Equipment	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00

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2130.55800. Conference/Travel - Health Office	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2130.56100. Supplies	2,400.00	0.00	0.00	2,400.00	6,408.51	0.00	6,408.51	(4,008.51)	267.02
2130.56430. Professional Periodicals	100.00	0.00	0.00	100.00	69.00	0.00	69.00	31.00	69.00
2130.58100. Dues & Fees	600.00	0.00	0.00	600.00	331.00	0.00	331.00	269.00	55.17
Total	100,502.92	0.00	0.00	100,502.92	105,697.88	0.00	105,697.88	(5,194.96)	105.17
2140-Psychological Services									
2140.51900. Wages Paid - School Psychologist	49,155.00	0.00	0.00	49,155.00	49,155.04	0.00	49,155.04	(0.04)	100.00
2140.52100. Group Life Insurance - Psychologist	37.80	0.00	0.00	37.80	31.50	0.00	31.50	6.30	83.33
2140.52200. FICA/Medicare Employer - Psychologist	712.75	0.00	0.00	712.75	674.59	0.00	674.59	38.16	94.65
2140.52800. Health Insurance	9,095.77	0.00	0.00	9,095.77	8,879.50	0.00	8,879.50	216.27	97.62
2140.53230. Purchased Pupil Services	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
2140.56100. Assessment Supplies	2,000.00	0.00	(800.00)	1,200.00	710.29	0.00	710.29	489.71	59.19
2140.56110. Instructional Supplies - Psychologist	200.00	0.00	0.00	200.00	50.97	0.00	50.97	149.03	25.49
Total	63,201.32	0.00	(800.00)	62,401.32	59,501.89	0.00	59,501.89	2,899.43	95.35
2150-Speech & Audiology Services									
2150.53230. Purchased Pupil Services	63,388.78	0.00	10,142.20	73,530.98	63,895.86	0.00	63,895.86	9,635.12	86.90
2150.56100. Supplies	775.00	0.00	800.00	1,575.00	431.16	0.00	431.16	1,143.84	27.38
Total	64,163.78	0.00	10,942.20	75,105.98	64,327.02	0.00	64,327.02	10,778.96	85.65
2160-PT/OT Services									
2210-Improvement of Instruction									
2210.53220. In Service	4,000.00	0.00	5,758.93	9,758.93	15,233.93	0.00	15,233.93	(5,475.00)	156.10
2210.55800. Conference/Travel - Professional Development	8,000.00	0.00	(5,758.93)	2,241.07	2,512.72	0.00	2,512.72	(271.65)	112.12
2210.56100. Supplies	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
Total	14,000.00	0.00	0.00	14,000.00	17,746.65	0.00	17,746.65	(3,746.65)	126.76
2220-Library/Media Services									
2220.56420. Library Books	0.00	0.00	0.00	0.00	5,178.76	0.00	5,178.76	(5,178.76)	0.00
Total	0.00	0.00	0.00	0.00	5,178.76	0.00	5,178.76	(5,178.76)	0.00
2230-Technology									
2230.51901. Wages Paid - Technology Staff	11,739.00	0.00	0.00	11,739.00	11,856.76	0.00	11,856.76	(117.76)	101.00
2230.52100. Group Life Insurance - Technology	7.56	0.00	0.00	7.56	7.56	0.00	7.56	0.00	100.00
2230.52200. FICA/Medicare Employer - Technology	898.03	0.00	0.00	898.03	887.64	0.00	887.64	10.39	98.84
2230.52300. Pension Contributions - Technology	469.56	0.00	0.00	469.56	469.56	0.00	469.56	0.00	100.00
2230.52800. Health Insurance - Technology	2,047.55	0.00	0.00	2,047.55	2,047.56	0.00	2,047.56	(0.01)	100.00
2230.53520. Other Technical Services	72,000.00	0.00	0.00	72,000.00	60,615.02	0.00	60,615.02	11,384.98	84.19

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2230.56100. Supplies	500.00	0.00	0.00	500.00	13.49	0.00	13.49	486.51	2.70
2230.56500. Technology Supplies	2,000.00	0.00	0.00	2,000.00	1,314.88	0.00	1,314.88	685.12	65.74
2230.57340. Technology Hardware - Instructional	1,000.00	0.00	7,389.99	8,389.99	47,777.74	0.00	47,777.74	(39,387.75)	569.46
2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	39,374.50	0.00	39,374.50	(36,374.50)	1,312.48
2230.57350. Software - Instructional	11,689.01	0.00	0.00	11,689.01	21,824.40	0.00	21,824.40	(10,135.39)	186.71
2230.57351. Software - Non-Instructional	29,877.03	0.00	0.00	29,877.03	44,536.38	0.00	44,536.38	(14,659.35)	149.07
Total	135,227.74	0.00	7,389.99	142,617.73	230,725.49	0.00	230,725.49	(88,107.76)	161.78
2310-Board of Education									
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	11,440.00	0.00	0.00	11,440.00	11,523.88	0.00	11,523.88	(83.88)	100.73
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	7.56	0.00	7.56	0.00	100.00
2310.52200. FICA/Medicare Employer - BOE Office	875.16	0.00	0.00	875.16	840.36	0.00	840.36	34.80	96.02
2310.52300. Pension Contributions - BOE Office	457.60	0.00	0.00	457.60	457.60	0.00	457.60	0.00	100.00
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	5,052.95	0.00	5,052.95	(2,052.95)	168.43
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	94.16
2310.52800. Health Insurance - BOE Office	4,377.90	0.00	0.00	4,377.90	4,377.96	0.00	4,377.96	(0.06)	100.00
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.00	100.00
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)	118.12
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	4,763.65	0.00	4,763.65	(4,263.65)	952.73
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	996.00	0.00	996.00	(696.00)	332.00
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	996.67	0.00	996.67	403.33	71.19
2310.58100. Dues & Fees - BOE Office	2,700.00	0.00	0.00	2,700.00	8,599.00	0.00	8,599.00	(5,899.00)	318.48
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	125.00	0.00	125.00	375.00	25.00
Total	103,544.57	0.00	0.00	103,544.57	117,869.00	0.00	117,869.00	(14,324.43)	113.83
2320-Superintendents Office									
2320.51900. Wages Paid - Superintendent	64,000.00	0.00	0.00	64,000.00	67,090.44	0.00	67,090.44	(3,090.44)	104.83
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	11,440.00	0.00	0.00	11,440.00	11,523.88	0.00	11,523.88	(83.88)	100.73
2320.52100. Group Life Insurance - Superintendent Office	133.56	0.00	0.00	133.56	80.60	0.00	80.60	52.96	60.35
2320.52200. FICA/Medicare Employer - Superintendent	1,803.16	0.00	0.00	1,803.16	1,813.18	0.00	1,813.18	(10.02)	100.56
2320.52300. Pension Contributions - Superintendent's Office	457.60	0.00	0.00	457.60	457.60	0.00	457.60	0.00	100.00
2320.52800. Health Insurance - Superintendent's Office	4,377.90	0.00	0.00	4,377.90	4,377.96	0.00	4,377.96	(0.06)	100.00
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	12.50
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	318.96	0.00	318.96	(18.96)	106.32
2320.58100. Dues & Fees - Superintendent's Office	4,000.00	0.00	0.00	4,000.00	6,588.00	0.00	6,588.00	(2,588.00)	164.70
Total	87,512.22	0.00	0.00	87,512.22	92,375.62	0.00	92,375.62	(4,863.40)	105.56
2400-School Administration Office									
2400.51900. Wages Paid - Principal	110,000.00	0.00	11,719.96	121,719.96	119,259.98	0.00	119,259.98	2,459.98	97.98

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2400.51901. Wages Paid - Non-Certified - School Administration	43,680.00	0.00	0.00	43,680.00	41,490.64	0.00	41,490.64	2,189.36	94.99
2400.52100. Group Life Insurance - School Administration Office	163.80	0.00	0.00	163.80	160.65	0.00	160.65	3.15	98.08
2400.52200. FICA/Medicare Employer - School Administration	4,936.52	0.00	0.00	4,936.52	4,711.87	0.00	4,711.87	224.65	95.45
2400.52300. Pension Contributions - School Admin Office	1,747.20	0.00	0.00	1,747.20	1,726.40	0.00	1,726.40	20.80	98.81
2400.52800. Health Insurance - School Administration Office	13,237.74	0.00	14,619.27	27,857.01	28,449.26	0.00	28,449.26	(592.25)	102.13
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	0.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	5,553.62	0.00	5,553.62	(2,053.62)	158.67
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	70.40	0.00	70.40	2,429.60	2.82
2400.58100. Dues & Fees - School Administration	1,100.00	0.00	0.00	1,100.00	995.00	0.00	995.00	105.00	90.45
Total	183,615.26	0.00	26,339.23	209,954.49	202,417.82	0.00	202,417.82	7,536.67	96.41
2510-Business Office									
2510.51901. Wages Paid - Non Certified - Business Office	104,676.00	0.00	0.00	104,676.00	89,224.14	0.00	89,224.14	15,451.86	85.24
2510.52100. Group Life Insurance - Business Office	68.04	0.00	0.00	68.04	61.74	0.00	61.74	6.30	90.74
2510.52200. FICA/Medicare Employer - Business Office	8,007.71	0.00	0.00	8,007.71	7,143.12	0.00	7,143.12	864.59	89.20
2510.52300. Pension Contributions - Business Office	1,878.24	0.00	0.00	1,878.24	1,878.24	0.00	1,878.24	0.00	100.00
2510.52800. Health Insurance - Business Office	11,190.19	0.00	0.00	11,190.19	8,190.24	0.00	8,190.24	2,999.95	73.19
2510.53300. Other Prof/Tech Services - Business Office	2,000.00	0.00	0.00	2,000.00	13,223.95	0.00	13,223.95	(11,223.95)	661.20
2510.53410. Audit/Accounting Services - Business Office	25,750.00	0.00	0.00	25,750.00	25,378.83	0.00	25,378.83	371.17	98.56
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2510.56100. Supplies - Business Office	1,000.00	0.00	0.00	1,000.00	1,463.20	0.00	1,463.20	(463.20)	146.32
Total	154,870.18	0.00	0.00	154,870.18	146,563.46	0.00	146,563.46	8,306.72	94.64
2600-Building & Grounds									
2600.51901. Wages Paid - Building Maintenance	96,533.00	0.00	0.00	96,533.00	94,219.72	0.00	94,219.72	2,313.28	97.60
2600.52100. Group Life Insurance - Maintenance Department	75.60	0.00	0.00	75.60	62.82	0.00	62.82	12.78	83.10
2600.52200. FICA/Medicare Employer - Maintenance	7,384.77	0.00	0.00	7,384.77	7,066.47	0.00	7,066.47	318.30	95.69
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	69.23
2600.52800. Health Insurance - Maintenance	20,475.48	0.00	0.00	20,475.48	16,238.83	0.00	16,238.83	4,236.65	79.31
2600.54010. Purchased Property Services	23,694.86	0.00	0.00	23,694.86	37,208.70	0.00	37,208.70	(13,513.84)	157.03
2600.54101. Rubbish Removal	5,768.00	0.00	0.00	5,768.00	7,288.22	0.00	7,288.22	(1,520.22)	126.36
2600.54300. Equipment Repairs & Maint	4,000.00	0.00	0.00	4,000.00	4,918.13	0.00	4,918.13	(918.13)	122.95
2600.54301. Building Repairs & Maint	4,000.00	0.00	4,229.84	8,229.84	70,520.89	0.00	70,520.89	(62,291.05)	856.89
2600.54411. Water	2,781.00	0.00	0.00	2,781.00	1,958.77	0.00	1,958.77	822.23	70.43
2600.54412. Sewer	1,957.00	0.00	0.00	1,957.00	1,216.51	0.00	1,216.51	740.49	62.16
2600.55300. Communications - Telephone & Internet	11,223.84	0.00	0.00	11,223.84	18,097.67	0.00	18,097.67	(6,873.83)	161.24
2600.55800. Conference/Travel - Building Maintenance	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00

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	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Or dered	Total Expenditures	Variance	% Spent
2600.56100. General Supplies - Maintenance Department	15,800.00	0.00	(4,229.84)	11,570.16	19,459.65	0.00	19,459.65	(7,889.49)	168.19
2600.56220. Electricity	56,921.76	0.00	0.00	56,921.76	53,453.95	0.00	53,453.95	3,467.81	93.91
2600.56230. Liquid Propane	12,360.00	0.00	0.00	12,360.00	8,326.44	0.00	8,326.44	4,033.56	67.37
2600.56240. Heating Oil	24,720.00	0.00	0.00	24,720.00	29,720.43	0.00	29,720.43	(5,000.43)	120.23
2600.56260. Gasoline	400.00	0.00	0.00	400.00	308.30	0.00	308.30	91.70	77.08
2600.57300. Equipment - Non Instructional	0.00	0.00	0.00	0.00	6,271.60	0.00	6,271.60	(6,271.60)	0.00
Total	291,077.36	0.00	0.00	291,077.36	378,332.40	0.00	378,332.40	(87,255.04)	129.98
2700-Student Transportation									
2700.55100. Contracted Pupil Transp Reg	400,000.00	0.00	0.00	400,000.00	314,500.90	0.00	314,500.90	85,499.10	78.63
2700.55108. Contracted Pupil Transp Spec Ed HS	117,250.00	0.00	0.00	117,250.00	71,670.00	0.00	71,670.00	45,580.00	61.13
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	70,000.00	0.00	0.00	70,000.00	43,000.00	0.00	43,000.00	27,000.00	61.43
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2700.56260. Gasoline	40,000.00	0.00	0.00	40,000.00	20,800.03	0.00	20,800.03	19,199.97	52.00
Total	630,250.00	0.00	0.00	630,250.00	449,970.93	0.00	449,970.93	180,279.07	71.40
6000-HS Tuition									
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,456,090.06	0.00	0.00	1,456,090.06	1,401,394.55	0.00	1,401,394.55	54,695.51	96.24
6000.000200.55610. Tuition - HS Special Ed - public schools	356,727.78	0.00	(16,507.20)	340,220.58	379,031.35	0.00	379,031.35	(38,810.77)	111.41
6000.000200.55630. Tuition - HS Special Ed - private schools	200,256.21	0.00	0.00	200,256.21	212,506.33	0.00	212,506.33	(12,250.12)	106.12
Total	2,013,074.05	0.00	(16,507.20)	1,996,566.85	1,992,932.23	0.00	1,992,932.23	3,634.62	99.82
6100-Elementary Tuition									
6100.55631. Tuition - Elem Special Ed - private schools	150,990.74	0.00	0.00	150,990.74	133,129.00	0.00	133,129.00	17,861.74	88.17
6100.55660. Tuition - Elem Magnet Schools	128,159.42	0.00	0.00	128,159.42	93,984.30	0.00	93,984.30	34,175.12	73.33
Total	279,150.16	0.00	0.00	279,150.16	227,113.30	0.00	227,113.30	52,036.86	81.36
Total Expenditures	\$ 6,525,766.00	\$ 0.00	\$ 0.00	\$ 6,525,766.00	\$ 6,351,379.79	\$ 0.00	\$ 6,351,379.79	\$ 174,386.21	\$ 97.33

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July 2020

	Current Year Totals					Comparison	Estimated Year-End Totals				
	July 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense											
Income											
5000 - Taxes											
5000-1 - Current Taxes	2,334,868	5,669,773	2,334,868	(3,334,905)	41%	54%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	-	20,000	-	(20,000)	0%	1%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	12,267	125,000	12,267	(112,733)	10%	11%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	3,477	35,000	3,477	(31,523)	10%	11%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	2,220	72,000	2,220	(69,780)	3%	2%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	(11,250)	-	11,250	0%	0%	(11,250)	(11,250)	-	100%	
5000-7 - PILOT Solar Farm	200,000	200,000	200,000	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	-	-	-	0%	0%	-	-	-	0%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	0%	0%	-	-	-	0%	
Total 5000 - Taxes	2,552,832	6,110,523	2,552,832	(3,557,691)	42%	54%	6,110,523	6,110,523	-	100%	
5100 - State Grants-School											
5100-1 - ECS - Assis. to Towns for Educ.	-	2,668,094	-	(2,668,094)	0%	0%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	-	2,668,094	-	(2,668,094)	0%	0%	2,668,094	2,668,094	-	100%	
5200 - State Grants-Local											
5200-1 - Telecomm. Property Tax Grant	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
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	-	(15,000)	0%	0%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	151,738	-	(151,738)	0%	0%	151,738	151,738	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	386,528	-	(386,528)	0%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	6,156	-	(6,156)	0%	0%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	17,479	-	(17,479)	0%	0%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	2,574	-	(2,574)	0%	0%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	-	894	-	(894)	0%	0%	894	894	-	100%	
Total 5200 - State Grants-Local	-	597,933	-	(597,933)	0%	0%	597,933	597,933	-	100%	
5300 - Local Revenues											
5300-1 - Interest Income	105	3,000	105	(2,895)	4%	0%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	-	3,500	-	(3,500)	0%	2%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	1,428	23,000	1,428	(21,572)	6%	5%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	-	2,000	-	(2,000)	0%	1%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	48	150	48	(102)	32%	32%	150	150	-	100%	
5300-16 - Sportsmans Licenses	2	150	2	(148)	1%	1%	150	150	-	100%	
5300-17 - Farmland Preservation	105	950	105	(845)	11%	10%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	110	1,000	110	(890)	11%	7%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	-	25,000	-	(25,000)	0%	0%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	254	1,500	254	(1,246)	17%	8%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	4	400	4	(396)	1%	5%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,879	10,000	1,879	(8,121)	19%	16%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	3,645	17,000	3,645	(13,355)	21%	13%	17,000	17,000	-	100%	
5300-9 - Copies	488	5,000	488	(4,512)	10%	11%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	8,068	92,650	8,068	(84,582)	9%	6%	92,650	92,650	-	100%	
5400 - Misc Revenues											
5400-1 - Trans. Subsidy from SCRRA	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	750	-	750	750	100%	100%	750	-	750	100%	
5400-6 - Waste Management	-	52,000	-	(52,000)	0%	0%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	750	54,000	750	(53,250)	1%	0%	54,750	54,000	750	101%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	45,000	-	(45,000)	0%	0%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	23,508	-	(23,508)	0%	0%	23,508	23,508	-	100%	
Total Income	2,561,650	9,591,708	2,561,650	(7,030,058)	27%	34%	9,592,458	9,591,708	750	100%	
Gross Profit	2,561,650	9,591,708	2,561,650	(7,030,058)	27%	34%	9,592,458	9,591,708	750	100%	
Expense											
6000 - Board of Selectmen											
6000-1 - First Selectman	4,662	40,400	4,662	(35,738)	12%	8%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	1,200	100	(1,100)	8%	8%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	1,200	100	(1,100)	8%	8%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	717	1,260	717	(543)	57%	4%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	1,500	-	(1,500)	0%	0%	1,500	1,500	-	100%	

Town of Sprague
BOF Budget vs. Actual
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July 2020

	Current Year Totals					Comparison	Estimated Year-End Totals			
	July 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	5,269	45,667	5,269	(40,398)	12%	8%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	0%	0%	-	-	-	0%
Total 6000 · Board of Selectmen	10,848	91,227	10,848	(80,379)	12%	7%	91,227	91,227	-	100%
6005 · Elections										
6005-1 · Election Salaries	385	6,100	385	(5,715)	6%	7%	6,100	6,100	-	100%
6005-2 · Election Misc.	1,462	16,907	1,462	(15,445)	9%	0%	16,907	16,907	-	100%
Total 6005 · Elections	1,847	23,007	1,847	(21,160)	8%	2%	23,007	23,007	-	100%
6010 · Board of Finance										
6010-2 · BOF - Town Rpt, Sup.	-	188	-	(188)	0%	0%	188	188	-	100%
Total 6010 · Board of Finance	-	188	-	(188)	0%	0%	188	188	-	100%
6011 · Auditing										
6011 · Auditing	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%
6012 · Bookkeeper										
6012-1 · Bookkeeper - Salary	3,491	28,492	3,491	(25,001)	12%	7%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	-	900	-	(900)	0%	0%	900	900	-	100%
Total 6012 · Bookkeeper	3,491	29,392	3,491	(25,901)	12%	7%	29,392	29,392	-	100%
6015 · Assessors										
6015-1 · Assessors, Salary	2,558	22,165	2,558	(19,607)	12%	8%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	300	-	(300)	0%	0%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	250	1,680	250	(1,430)	15%	0%	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	2,808	25,425	2,808	(22,617)	11%	7%	25,425	25,425	-	100%
6025 · Tax Collector										
6025-1 · Tax Collector, Salary	3,092	26,797	3,092	(23,705)	12%	8%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	20	700	20	(680)	3%	0%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	1,410	-	(1,410)	0%	0%	1,410	1,410	-	100%
Total 6025 · Tax Collector	3,112	28,907	3,112	(25,795)	11%	7%	28,907	28,907	-	100%
6030 · Town Treasurer	200	2,400	200	(2,200)	8%	9%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr										
6035-1 · Town Counsel	-	20,000	-	(20,000)	0%	0%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	7,000	-	(7,000)	0%	0%	7,000	7,000	-	100%
Total 6035 · Town Counsel & Financial Advisr	-	27,000	-	(27,000)	0%	0%	27,000	27,000	-	100%
6040 · Town Clerk										
6040-1 · Town Clerk, Salary	5,776	50,057	5,776	(44,281)	12%	8%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	94	1,463	94	(1,369)	6%	5%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	-	900	-	(900)	0%	0%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6040 · Town Clerk	5,870	53,170	5,870	(47,300)	11%	7%	53,170	53,170	-	100%
6045 · Telephone Services/DSL/Website	915	11,500	915	(10,585)	8%	5%	11,500	11,500	-	100%
6050 · Pool Secretaries										
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,391	23,614	1,391	(22,223)	6%	7%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	4,361	35,167	4,361	(30,806)	12%	8%	35,167	35,167	-	100%
Total 6050 · Pool Secretaries	5,752	58,781	5,752	(53,029)	10%	7%	58,781	58,781	-	100%
6055 · Town Off. Bldg.										
6055-1 · Town Off. Bldg.Janitorial Serv	760	9,822	760	(9,062)	8%	8%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	152	2,000	152	(1,848)	8%	4%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	11,500	-	(11,500)	0%	0%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	567	9,000	567	(8,433)	6%	0%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	2,738	5,000	2,738	(2,262)	55%	0%	5,000	5,000	-	100%
Total 6055 · Town Off. Bldg.	4,217	37,322	4,217	(33,105)	11%	2%	37,322	37,322	-	100%
6060 · Grants/Contracts Manager										
6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	0%	8%	-	-	-	0%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	-	0%	0%	-	-	-	0%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	-	0%	0%	-	-	-	0%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	-	0%	0%	-	-	-	0%
Total 6060 · Grants/Contracts Manager	-	-	-	-	0%	7%	-	-	-	0%
6100 · P & Z Comm.										
6100-1 · P & Z Comm. Enfc. Off.	842	7,297	842	(6,455)	12%	8%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	1,641	13,500	1,641	(11,859)	12%	0%	13,500	13,500	-	100%
Total 6100 · P & Z Comm.	2,483	20,797	2,483	(18,314)	12%	3%	20,797	20,797	-	100%

Town of Sprague
BOF Budget vs. Actual
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July 2020

	July 2020	Current Year Totals				Comparison	Estimated Year-End Totals			
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6111 · Land Use Miscellaneous	-	800	-	(800)	0%	8%	800	800	-	100%
6115 · Ec. Devel.	225	900	225	(675)	25%	0%	900	900	-	100%
6120 · Conservation Commission										
6120-2 · Training workshop	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	-	1,100	-	(1,100)	0%	0%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	-	6,500	-	(6,500)	0%	0%	6,500	6,500	-	100%
6200 · Highways										
6200-1 · Highways, General Maintenance	2,722	45,000	2,722	(42,278)	6%	0%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	250	500	250	(250)	50%	0%	500	500	-	100%
6200-2 · Highways, Public Works Salary	25,063	203,035	25,063	(177,972)	12%	8%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	848	26,200	848	(25,352)	3%	0%	26,200	26,200	-	100%
6200-4 · Boots - Highways	-	1,600	-	(1,600)	0%	8%	1,600	1,600	-	100%
6200-5 · Storm Materials	-	27,500	-	(27,500)	0%	0%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	-	40,000	-	(40,000)	0%	21%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	63	8,000	63	(7,937)	1%	0%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%
Total 6200 · Highways	28,946	360,335	28,946	(331,389)	8%	7%	360,335	360,335	-	100%
6202 · Tree Maintenance										
6202-1 · Tree Warden	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	350	-	(350)	0%	0%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	-	15,300	-	(15,300)	0%	0%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	-	400	-	(400)	0%	0%	400	400	-	100%
Total 6202 · Tree Maintenance	-	18,300	-	(18,300)	0%	0%	18,300	18,300	-	100%
6205 · Street Lighting	1,046	17,000	1,046	(15,954)	6%	5%	17,000	17,000	-	100%
6300 · Social Security	5,473	56,110	5,473	(50,637)	10%	8%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,890	16,471	1,890	(14,581)	11%	8%	16,471	16,471	-	100%
6400 · Regional Agencies										
6400-1 · Reg. Agency - TVCCA	1,000	1,000	1,000	-	100%	0%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	300	-	(300)	0%	0%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	375	1,540	375	(1,165)	24%	24%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	9,100	9,100	9,100	-	100%	100%	9,100	9,100	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	1,641	-	(1,641)	0%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	300	-	(300)	0%	0%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	250	-	(250)	0%	0%	250	250	-	100%
6400-5 · Uncas Health District	4,919	19,674	4,919	(14,755)	25%	25%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	1,016	2,032	1,016	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	404	2,124	404	(1,720)	19%	25%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	725	-	(725)	0%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	175	-	(175)	0%	0%	175	175	-	100%
Total 6400 · Regional Agencies	16,814	38,861	16,814	(22,047)	43%	50%	38,861	38,861	-	100%
6500 · Insurance										
6500-1 · Insurance, General Town	833	29,133	833	(28,300)	3%	23%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	4,173	16,690	4,173	(12,517)	25%	0%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	1,996	7,982	1,996	(5,986)	25%	25%	7,982	7,982	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	6,742	39,343	6,742	(32,601)	17%	7%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	20,036	139,347	20,036	(119,311)	14%	8%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	3,950	329	(3,621)	8%	8%	3,950	3,950	-	100%
Total 6500 · Insurance	34,109	236,445	34,109	(202,336)	14%	10%	236,445	236,445	-	100%
6600 · Police Department										
6600-1 · Police Dept. Resident Trooper	-	167,982	-	(167,982)	0%	0%	167,982	167,982	-	100%
6600-2 · Police Dept., O/T 50% contra	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%
6600-3 · Police Dept. DARE Program	-	300	-	(300)	0%	0%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	500	-	(500)	0%	0%	500	500	-	100%
6600-5 · Police Dept.- Sch. Crs. Guard	-	3,883	-	(3,883)	0%	0%	3,883	3,883	-	100%
Total 6600 · Police Department	-	177,665	-	(177,665)	0%	0%	177,665	177,665	-	100%
6605 · Fire Dept.										
6605-1 · Fire Dept., Vehicle Maint.	10,904	24,000	10,904	(13,096)	45%	0%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	6,524	36,300	6,524	(29,776)	18%	16%	36,300	36,300	-	100%
6605-3 · Fire Dept. Truck Supplies	-	7,550	-	(7,550)	0%	0%	7,550	7,550	-	100%
6605-4 · Fire Dept., Firehouse Maint.	108	11,200	108	(11,092)	1%	3%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	4,328	14,500	4,328	(10,172)	30%	0%	14,500	14,500	-	100%

**Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July 2020**

	July 2020	Current Year Totals				Comparison	Estimated Year-End Totals			
		Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6605-6 · Fire Dept., Business Exp.	80	14,140	80	(14,060)	1%	1%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	838	12,600	838	(11,762)	7%	5%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	22,782	120,290	22,782	(97,508)	19%	6%	120,290	120,290	-	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%	0%	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%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official										
6615-1 · Fire Marshal/Salary	738	8,854	738	(8,116)	8%	8%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	625	-	(625)	0%	0%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	738	11,729	738	(10,991)	6%	6%	11,729	11,729	-	100%
6620 · Enf. Off-Bldg.Code										
6620-1 · Enf.Off-Bldg Code - Salary	2,269	19,666	2,269	(17,397)	12%	8%	19,666	19,666	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	800	-	(800)	0%	0%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	250	-	(250)	0%	0%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	250	-	(250)	0%	0%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	2,269	21,466	2,269	(19,197)	11%	7%	21,466	21,466	-	100%
6625 · Blight Enforcement Officer										
6625-1 · Blight Enforce. Officer-Salary	299	3,591	299	(3,292)	8%	8%	3,591	3,591	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	150	-	(150)	0%	0%	150	150	-	100%
Total 6625 · Blight Enforcement Officer	299	3,891	299	(3,592)	8%	8%	3,891	3,891	-	100%
6700 · Sanit/Wst Rem.										
6700-2 · Sanit/Wst.Rem,Mats.Misc	374	5,000	374	(4,626)	7%	28%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	4,019	65,000	4,019	(60,981)	6%	3%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	4,393	70,000	4,393	(65,607)	6%	5%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	-	63,000	-	(63,000)	0%	0%	63,000	63,000	-	100%
6810 · Comm. of Aging										
6810-1 · Comm. on Aging - Salary	3,582	31,574	3,582	(27,992)	11%	8%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	30	200	30	(170)	15%	2%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	240	1,740	240	(1,500)	14%	5%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	206	2,515	206	(2,309)	8%	8%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	-	3,000	-	(3,000)	0%	3%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	14,000	-	(14,000)	0%	5%	14,000	14,000	-	100%
6810-7a · Comm of Aging-Van Dr	2,299	19,452	2,299	(17,153)	12%	9%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	0%	7%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	121	7,000	121	(6,879)	2%	0%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	6,478	79,481	6,478	(73,003)	8%	6%	79,481	79,481	-	100%
6950 · Capital Project										
6950-1 · Capital Project,Rpr Centr Plnt	240	6,000	240	(5,760)	4%	0%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	8,700	-	(8,700)	0%	0%	8,700	8,700	-	100%
Total 6950 · Capital Project	240	14,700	240	(14,460)	2%	0%	14,700	14,700	-	100%
7000 · Parks & Playgrounds	-	750	-	(750)	0%	6%	750	750	-	100%
7002 · Summer Recreation(SPARC)										
7002-1 · Summer Recreation Salaries	-	-	-	-	0%	37%	-	-	-	0%
7002-2 · Summer Recreation Supplies	-	-	-	-	0%	0%	-	-	-	0%
Total 7002 · Summer Recreation(SPARC)	-	-	-	-	0%	34%	-	-	-	0%
7003 · Recreation Facilities (BoS)										
7003-2 · Electricity	135	1,825	135	(1,690)	7%	0%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	135	1,825	135	(1,690)	7%	0%	1,825	1,825	-	100%
7004 · Recreation Events(SPARC)										
7004-1 · RecEvent-3 Villages Fall Fest	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%
7004-2 · Rec Event-Earth Day	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	-	500	-	(500)	0%	0%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	250	-	(250)	0%	26%	250	250	-	100%
7004-8 · Rec Event-Other	-	500	-	(500)	0%	0%	500	500	-	100%
Total 7004 · Recreation Events(SPARC)	-	5,150	-	(5,150)	0%	2%	5,150	5,150	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July 2020

	July 2020	Current Year Totals				Comparison Same Period PY %	Estimated Year-End Totals					
		Budget	Year to Date	\$ Remaining	% of Budget		Year-End Est.	Budget	\$ Remaining	% of Budget		
7005 - Other Recreation Programs												
7005-1 - Sprague/Franklin/Canterbury LL	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%		
Total 7005 - Other Recreation Programs	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%		
7010 - Grist Mill												
7010-1 - Grist Mill - Supplies, Maint.	-	850	-	(850)	0%	0%	850	850	-	100%		
7010-2 - Grist Mill-Elevator Maintenance	188	7,443	188	(7,255)	3%	8%	7,443	7,443	-	100%		
7010-3 - Grist Mill - Heat, Light	471	7,850	471	(7,379)	6%	0%	7,850	7,850	-	100%		
7010-5 - Grist Mill - Janitor- Salaries	-	7,020	-	(7,020)	0%	8%	7,020	7,020	-	100%		
Total 7010 - Grist Mill	659	23,163	659	(22,504)	3%	4%	23,163	23,163	-	100%		
7012 - Historical Museum												
7012-1 - Salary	-	1,930	-	(1,930)	0%	5%	1,930	1,930	-	100%		
7012-14 - Sprague Historical Society	-	200	-	(200)	0%	0%	200	200	-	100%		
Total 7012 - Historical Museum	-	2,130	-	(2,130)	0%	5%	2,130	2,130	-	100%		
7015 - Library												
7015-1 - Library - Librarian Assistant-1	-	12,996	-	(12,996)	0%	10%	12,996	12,996	-	100%		
7015-10 - Library - Director	3,326	28,160	3,326	(24,834)	12%	7%	28,160	28,160	-	100%		
7015-11 - Library - Programs	-	2,500	-	(2,500)	0%	0%	2,500	2,500	-	100%		
7015-12 - Professional Fees	-	500	-	(500)	0%	0%	500	500	-	100%		
7015-13 - Library-St Lib CT Membership	-	550	-	(550)	0%	0%	550	550	-	100%		
7015-2 - Library - Books	-	4,500	-	(4,500)	0%	0%	4,500	4,500	-	100%		
7015-3 - Library - Sup./Misc.	-	2,054	-	(2,054)	0%	0%	2,054	2,054	-	100%		
7015-4 - Library - Library Assistant - 3	-	12,996	-	(12,996)	0%	8%	12,996	12,996	-	100%		
7015-5 - Librarian Assistant - 5	-	5,500	-	(5,500)	0%	0%	5,500	5,500	-	100%		
7015-6 - Library - Librarian Assistant-2	434	12,320	434	(11,886)	4%	5%	12,320	12,320	-	100%		
Total 7015 - Library	3,760	82,076	3,760	(78,316)	5%	5%	82,076	82,076	-	100%		
7100 - Miscellaneous												
7100-10 - Newsletter- Salary	50	600	50	(550)	8%	8%	600	600	-	100%		
7100-11 - Bank Fees	43	-	43	43	100%	100%	43	-	43	100%		
7100-12 - Newsletter - Misc.	-	2,000	-	(2,000)	0%	6%	2,000	2,000	-	100%		
7100-2 - War Mem./Lords Bridge Gazebo	48	675	48	(627)	7%	0%	675	675	-	100%		
7100-3 - Cemeteries, Vets Graves	-	700	-	(700)	0%	0%	700	700	-	100%		
7100-4 - Contingent Fund	53	3,000	53	(2,947)	2%	2%	3,000	3,000	-	100%		
7100-5 - Memorial Day Celebration	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%		
7100-6 - Legal Ads	-	13,000	-	(13,000)	0%	0%	13,000	13,000	-	100%		
7100-8 - Unemployment Compensation	2,386	-	2,386	2,386	100%	0%	2,386	-	2,386	100%		
Total 7100 - Miscellaneous	2,580	20,975	2,580	(18,395)	12%	3%	23,404	20,975	2,429	112%		
7150 - Sewer & Water Dept.												
7150-1 - Water & Sewer Public Services	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%		
Total 7150 - Sewer & Water Dept.	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%		
7200 - Office Machines/Sup/Mnt.												
7200-1 - Office Mach/Sup/Mnt -Town Clerk	1,434	9,850	1,434	(8,416)	15%	15%	9,850	9,850	-	100%		
7200-10 - Fixed Asset Inventory	-	1,203	-	(1,203)	0%	116%	1,203	1,203	-	100%		
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	5,105	9,031	5,105	(3,926)	57%	69%	9,031	9,031	-	100%		
7200-3 - Office Mach/Sup/Mnt.- Assessor	12,730	12,317	12,730	413	103%	100%	12,317	12,317	-	100%		
7200-4 - Office Mach/Sup/Mnt-Select/Trea	75	1,000	75	(925)	8%	0%	1,000	1,000	-	100%		
7200-5 - Office Machines - Equip.Mnt.	138	7,000	138	(6,862)	2%	26%	7,000	7,000	-	100%		
7200-6 - Office MachSupp-ServSupp	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%		
7200-7 - Paychex Services	286	3,200	286	(2,914)	9%	7%	3,200	3,200	-	100%		
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	1,926	4,124	1,926	(2,198)	47%	0%	4,124	4,124	-	100%		
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	708	-	(708)	0%	0%	708	708	-	100%		
Total 7200 - Office Machines/Sup/Mnt.	21,694	53,433	21,694	(31,739)	41%	43%	53,433	53,433	-	100%		
7300 - Interest Payments - Bonds												
7300-14 - 2005 Bonds, Land Purchase, Rds	-	24,750	-	(24,750)	0%	0%	24,750	24,750	-	100%		
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	19,200	-	(19,200)	0%	0%	19,200	19,200	-	100%		
7300-16 - 2013 Bonds-Variou Purposes	-	115,675	-	(115,675)	0%	0%	115,675	115,675	-	100%		
Total 7300 - Interest Payments - Bonds	-	159,625	-	(159,625)	0%	0%	159,625	159,625	-	100%		
7305 - Redemption of Debt-Principal												
7305-14 - 2005 Bonds, Land Purchase, Rds	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%		
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	110,000	-	(110,000)	0%	0%	110,000	110,000	-	100%		
7305-16 - 2013 Bonds Various Purposes	-	350,000	-	(350,000)	0%	0%	350,000	350,000	-	100%		
7305-17 - Note Payment	-	185,000	-	(185,000)	0%	0%	185,000	185,000	-	100%		

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: August 31, 2020

The West Haven Subcommittee last met on July 21, 2020. In addition to routine updates on the status of the City's Corrective Action Plan regarding prior year audit findings and the status of the HR Action Plan, the Subcommittee was briefed on a planned bond issue, discussed a proposed list of conditions for FY 2021 Restructuring Funds, and received a briefing on proposed Charter changes.

Update on Corrective Action Plan: City staff updated the Subcommittee on the status of each of the items in the corrective action plan. OPM staff continue to assist the Board of Education in developing corrective actions to select findings.

Update on HR Action Plan: City staff updated the Subcommittee on the implementation of ADP payroll services. Weekly project meetings have been established and the timeline prepared by ADP was reviewed. The project team was described with some discussion regarding which staff will take the lead on the project.

G.O. Bond Issue: The planned \$19.173 million bond issue will permanently finance \$13 million of expiring Bond Anticipation Notes (BANs) related to the high school renovation project. The remaining \$6.173 million will finance previously authorized capital improvement projects, fleet replacements and various IT upgrades. The bond closing is scheduled for September 23. In addition to the planned bond issuance, the City is planning to roll-over \$19.5 million in maturing BANs. Review and discussion of the bond issue is included on the September 10 MARB agenda with an accompanying memo from the City's Bond Advisor.

FY 2021 MOA Conditions for Restructuring Funds: The City's FY 2021 adopted budget includes \$4 million in Restructuring Funds. The Subcommittee discussed a list of proposed conditions for receiving the funds. The subcommittee offered additional conditions for consideration and a revised list reflecting those suggestions is being reviewed internally.

Charter Revision: The final report of the City's Charter Revision Commission was approved by City Council in October 2019. The proposed changes will be on the November 2020 ballot as a referendum question. Representative DiMassa provided the Subcommittee with an overview of the proposed changes. Among the most significant changes are the following:

- Transition to the Council-Manager form of government
- Terms of elected officials modified from 2 years to 4 years
- Restructure District and At-Large representation on City Council (current 10 districts; proposed 3 districts)
- Change Tax Collector, City Clerk, Treasurer positions from elected to appointed

To: Julian Freund, Office of Policy and Management
 From: Bill Lindsay, Hilltop Securities
 CC: Mayor Nancy Rossi, City of West Haven
 Frank Cieplinski, Director of Finance, City of West Haven
 Michael Malone, MARB Liaison
 John Stafstrom, Pullman & Comley
 Michael Andreana, Pullman & Comley
 Date: 7/21/2020
 Re: City of West Haven Proposed Bond and Note Issue, September 2020

The following is summary of the City’s proposed General Obligation Bond and Bond Anticipation Note (BAN) Issue of 2020. In September 2020, the City is planning to issue \$19,173,000 in long-term bonds and roll-over \$19,500,000 in maturing short-term BANs. The bonds are being issued to fund road paving projects, the City’s on-going high school renovation and the fiscal year 2020-21 Capital Budget. The BANs will fund the City’s net share of the high school renovation project.

Plan of Finance

The City currently has \$32,500,000 in outstanding high school BANs which mature on October 2, 2020. The plan of finance calls for the City to issue the first installment of long-term bonds for the high school project in the amount of \$13,000,000 and roll over the balance of the BANs for another year. The remaining BANs will be permanently financed through the issuance of bonds in roughly equal installments over the following two years. The plan of finance was intentionally structured to phase-in the debt impact of the high school project over multiple fiscal years, targeting the drop-off in existing debt in fiscal year ending 2023. In addition to the bonds for the high school project, the City is looking to issue \$4,000,000 in bonds to reimburse itself for prior road paving projects and \$2,173,000 to fund the fiscal year 2020-21 Capital Budget.

Budgetary Impact of Proposed Note Issue

The debt service for the proposed bond issue was included in the City’s fiscal year 2020-21 operating budget. Current projections based on the market close from Wednesday, July 15th, indicate that the combined general fund debt service for the current year would be approximately \$390,000 less than the budgeted amount. A detail General Fund debt impact is included herein as Table 3.

Fiscal Year 2020-21	Adopted Budget	Current Estimate	Variance
General Fund Debt Service	\$18,643,292	\$18,253,154	\$390,128

Table 1

Bond Structure

The high school and road paving projects will be amortized over 20 years, while the projects included in the fiscal year 2020-21 Capital Budget will be amortized over various terms between 5 and 20 years depending on the useful life of the assets. A list of projects and amortization terms is included herein in Table 2.

I have intentionally adjusted the principal repayment structure of the high school and road paving bonds with goal of accelerating the repayment of the bonds to address a dip in the City’s current debt profile in

fiscal year 2023. If you refer to the existing General Fund debt service in Table 3, you can see how the annual debt decreases substantially from fiscal year ending 2022 to 2023 but then increases from fiscal year ending 2023 to 2024. The bonds have been structured to fill in that dip in fiscal year 2023. The benefits of accelerating the principal repayment are:

- 1) Following this issue, the City’s debt profile will become substantially level in fiscal years ending 2023 to 2025 fiscal years which should help with budget stability;
- 2) Faster principal repayment will reduce the interest expense; and
- 3) Improved marketing of the issue because investors will enjoy return of principal sooner.

I would like to point out that the City will still retain a significant decrease in its General Fund debt profile from fiscal year ending 2022 to 2023 which will allow for absorption of future debt issues.

Projects to be financed and individual amortization terms

Below is a list of the projects to be financed by the proposed bond issue:

Department	Project Grouping	Project Name	Amount	Useful Life
Board of Education	Facilities	New High School	13,000,000	20
Board of Education	Facilities	Exterior masonry repair	200,000	20
Board of Education	Facilities	Security upgrades / communications	100,000	10
Board of Education	Facilities	Floor Cleaning Equipment Replacement	30,000	10
Board of Education	Facilities	Seating replacement	50,000	15
Board of Education	Facilities	HVAC DDC Controls	100,000	10
Board of Education	Facilities	Roof Top HVAC replacement	150,000	20
Board of Education Total			13,630,000	
Public Works	City Infrastructure	Street Paving (FY16)	800,000	20
Public Works	City Infrastructure	Street Paving (FY17)	800,000	20
Public Works	City Infrastructure	Street Paving (FY18)	800,000	20
Public Works	City Infrastructure	Street Paving (FY 20)	800,000	20
Public Works	City Infrastructure	Street Paving (FY21)	800,000	20
Public Works	Facilities	Garage Roof Replacement	100,000	20
Public Works	Fleet Replacement	Equipment	20,000	5
Public Works	Fleet Replacement	Equipment	10,000	5
Public Works	Fleet Replacement	Equipment	30,000	5
Public Works	Fleet Replacement	Vehicle - Heavy Duty	250,000	10
Public Works	Fleet Replacement	Vehicle - Heavy Duty	100,000	10
Public Works	Fleet Replacement	Passenger Vehicles	60,000	5
Public Works	Fleet Replacement	Vehicle - Heavy Duty	300,000	10
Public Works	Fleet Replacement	Vehicle - Light Duty	70,000	10
Public Works	Fleet Replacement	Vehicle - Light Duty	70,000	10
Public Works Total			5,010,000	
Parks & Recreation	Equipment	Playground Equipment	100,000	10
Parks & Recreation Total			100,000	

Table 2

City of West Haven
Proposed Bond and BAN Issue, September 2020
July 21, 2020

Department	Project Grouping	Project Name	Amount	Useful Life
Police	Fleet Replacement	Vehicle - Police	237,000	5
Police	Hardware	Server Infrastructure	120,000	5
Police Total			357,000	
Emergency Reporting System	Hardware	911 Computers	10,000	5
Emergency Reporting System	Hardware	NCIC/Collect Computers	10,000	5
Emergency Reporting System Total			20,000	
Information Technology	Hardware	Computers	34,000	5
Information Technology	Hardware	Firewalls	8,000	5
Information Technology	Hardware	Probate telephone	14,000	5
Information Technology Total			56,000	
TOTAL BOND AMOUNT - SEPTEMBER 2020			19,173,000	

Table 2

Short-term BAN Interest

As a reminder, interest on the short-term BANs is not being charged to the General Fund operating budget but is instead being capitalized into the bond issues for the high school project. As a result, the short-term BANs have been excluded from the debt impact in Table 3.

Table 3

CITY OF WEST HAVEN, CONNECTICUT
Debt Impact - Proposed Bond Issue September 2020
General Fund - Bonded Debt & CWF Loans

Fiscal Year	Existing GF Bonded Debt			Existing CWF loans paid by the GF			Proposed New GF Supported Debt Service			Total - Existing & Proposed			Fiscal Year
	Principal	Interest	P&I	Principal	Interest	P&I	Principal	Interest	P&I	Principal	Interest	P&I	
2020-21	\$ 13,525,000	\$ 2,816,014	\$ 16,341,014	\$ 352,211	\$ 8,917	\$ 361,128	\$ 1,093,000	\$ 458,022	\$ 1,551,022	\$ 14,970,211	\$ 3,282,953	\$ 18,253,164	2020-21
2021-22	13,765,000	2,222,649	15,987,649	200,476	4,204	204,680	995,000	904,000	1,899,000	14,960,476	3,130,853	18,091,329	2021-22
2022-23	5,805,000	1,652,401	7,457,401	101,362	592	101,954	1,490,000	854,250	2,344,250	7,396,362	2,507,243	9,903,606	2022-23
2023-24	7,200,000	1,326,339	8,526,339	-	-	-	935,000	779,750	1,714,750	8,135,000	2,106,089	10,241,089	2023-24
2024-25	7,240,000	964,511	8,204,511	-	-	-	1,245,000	733,000	1,978,000	8,485,000	1,697,511	10,182,511	2024-25
2025-26	4,945,000	649,406	5,594,406	-	-	-	990,000	670,750	1,660,750	5,935,000	1,320,156	7,255,156	2025-26
2026-27	2,975,000	456,513	3,431,513	-	-	-	990,000	621,250	1,611,250	3,965,000	1,077,763	5,042,763	2026-27
2027-28	2,640,000	324,700	2,964,700	-	-	-	990,000	571,750	1,561,750	3,630,000	896,450	4,526,450	2027-28
2028-29	715,000	247,491	962,491	-	-	-	985,000	522,250	1,507,250	1,700,000	769,741	2,469,741	2028-29
2029-30	715,000	217,913	932,913	-	-	-	960,000	473,000	1,433,000	1,675,000	690,913	2,365,913	2029-30
2030-31	700,000	187,400	887,400	-	-	-	850,000	425,000	1,275,000	1,550,000	612,400	2,162,400	2030-31
2031-32	700,000	156,200	856,200	-	-	-	850,000	382,500	1,232,500	1,550,000	538,700	2,088,700	2031-32
2032-33	700,000	125,000	825,000	-	-	-	850,000	340,000	1,190,000	1,550,000	465,000	2,015,000	2032-33
2033-34	700,000	93,800	793,800	-	-	-	850,000	297,500	1,147,500	1,550,000	391,300	1,941,300	2033-34
2034-35	675,000	63,100	738,100	-	-	-	850,000	255,000	1,105,000	1,525,000	318,100	1,843,100	2034-35
2035-36	320,000	40,000	360,000	-	-	-	850,000	212,500	1,062,500	1,170,000	252,500	1,422,500	2035-36
2036-37	320,000	24,000	344,000	-	-	-	850,000	170,000	1,020,000	1,170,000	194,000	1,364,000	2036-37
2037-38	320,000	8,000	328,000	-	-	-	850,000	127,500	977,500	1,170,000	135,500	1,305,500	2037-38
2038-39	-	-	-	-	-	-	850,000	85,000	935,000	850,000	85,000	935,000	2038-39
2039-40	-	-	-	-	-	-	850,000	42,500	892,500	850,000	42,500	892,500	2039-40
	\$ 63,960,000	\$ 11,575,437	\$ 75,535,437	\$ 654,050	\$ 13,712	\$ 667,762	\$ 19,173,000	\$ 8,925,522	\$ 28,098,522	\$ 83,787,050	\$ 20,514,671	\$ 104,301,721	

Disclosure: Hilltop Securities Inc. is providing the information contained in this document for discussion purposes as municipal advisor to the City of West Haven. Future interest rates are dependent upon many factors such as, but not limited to, interest rate trends, tax rates, supply, changes in laws, rules and regulations, as well as changes in credit quality and rating agency considerations. The effect of such changes in such assumptions may be material and could affect the projected results. These results should be viewed with these potential changes in mind as well as the understanding that there may be interruptions in the market or no market may exist at all.

City of West Haven

FY2021 1Mos Monthly Financial Report to
the Municipal Accountability Review Board



September 3, 2020



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 9/3/2020
 Subject: City of West Haven Monthly Financial Report YTD Jul FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$34.397M are \$8.4M lower than the same period last year due to tax collections. The final day to pay the first tax installment before incurring penalties was Aug 3rd, reports from the tax office indicate that the month of August was higher than last year with the expectations that by the end of the 2Mos period tax revenues will be back in line.

Property taxes comprised 96.7% of total operating revenues compared to 96.7.9% in FY20 and 99.6% in FY19. Year-end revenue projections have been lowered from budget.

GENERAL FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	40.707	42.84%	36.966	38.15%	41.410	42.02%	33.258	32.47%
Licenses & Permits	0.131	6.56%	0.130	6.64%	0.090	6.50%	0.156	9.78%
Fines And Penalties	0.027	8.44%	0.036	12.56%	0.030	12.61%	0.019	7.42%
Revenue From Use Of Money	0.002	0.99%	0.013	3.14%	0.015	3.98%	0.004	3.63%
Fed/State Grants - Non MARB	0.031	0.06%	0.030	0.06%	0.030	0.06%	0.202	0.38%
Charges For Services	0.043	3.75%	0.045	3.71%	0.066	6.91%	0.078	6.90%
Other Revenues	(0.090)	-4.69%	(0.104)	-4.91%	0.094	5.19%	(0.033)	-1.83%
Other Financing Sources	-	0.00%	-	0.00%	1.110	100.00%	0.714	74.06%
	40.850	26.37%	37.116	23.55%	42.844	27.20%	34.397	21.31%

*Note : Does not reflect any MARB restructuring funds.

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

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Jul YTD	Jul YTD	Jul YTD %	FY20 YTD %	Projected	Jul YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	33,110,899	41,321,992	33.2%	43.2%	99,826,283	33.2%	-
Motor Vehicle Supplement	1,261,000	37,882	15,597	3.0%	1.0%	1,261,000	3.0%	-
Tax Levy - Prior Years	412,000	32,997	16,296	8.0%	4.2%	412,000	8.0%	-
Tax Levy - Suspense	100,000	18,095	16,082	18.1%	10.3%	100,000	18.1%	-
Tax Interest - Current Year	476,100	23,612	11,326	5.0%	2.2%	476,100	5.0%	-
Tax Interest - Prior Years	220,500	16,060	7,237	7.3%	3.3%	220,500	7.3%	-
Tax Interest - Suspense	125,000	18,223	21,377	14.6%	12.7%	125,000	14.6%	-
Non Current Per. Prop. Tax	-	-	-	n/a	n/a	-	n/a	-
41 Property Taxes	102,420,883	33,257,768	41,409,906	32.5%	42.0%	102,420,883	32.5%	-
Building Permits	1,075,000	127,517	26,103	11.9%	2.8%	1,075,000	11.9%	-
Electrical Permits	177,000	7,718	31,101	4.4%	20.0%	177,000	4.4%	-
Zoning Permits	100,000	4,100	3,700	4.1%	3.6%	100,000	4.1%	-
Health Licenses	80,300	330	16,195	0.4%	39.4%	80,300	0.4%	-
Plumbing & Heating Permits	105,300	4,440	7,920	4.2%	8.2%	105,300	4.2%	-
Police & Protection Licenses	22,900	2,535	1,900	11.1%	8.1%	22,900	11.1%	-
Animal Licenses	15,400	5,896	1,009	38.3%	27.9%	15,400	38.3%	-
Excavation Permits	7,100	195	345	2.7%	3.5%	7,100	2.7%	-
City Clerk Fees	6,200	568	337	9.2%	6.2%	6,200	9.2%	-
Dog Pound Releases	300	-	(580)	0.0%	224.8%	300	0.0%	-
Marriage Licenses	3,800	2,356	1,050	62.0%	48.0%	3,800	62.0%	-
Sporting Licenses	250	130	382	52.0%	3472.7%	250	52.0%	-
Alcoholic Beverage License	600	60	120	10.0%	10.6%	600	10.0%	-
42 Licenses & Permits	1,594,150	155,845	89,582	9.8%	6.5%	1,594,150	9.8%	-
Bldg Code Violations	-	382	-	n/a	0.0%	382	100.0%	382
Fines And Penalties	32,500	5,664	1,529	17.4%	3.2%	32,118	17.6%	(382)
Parking Tags	219,600	12,667	28,175	5.8%	15.3%	219,600	5.8%	-
43 Fines And Penalties	252,100	18,713	29,704	7.4%	12.6%	252,100	7.4%	-
Investment Income	100,000	2,773	14,238	2.8%	4.1%	100,000	2.8%	-
Rent from City Facilities	17,700	1,500	590	8.5%	2.4%	17,700	8.5%	-
44 Revenue From Use Of Money	117,700	4,273	14,828	3.6%	4.0%	117,700	3.6%	-
Educational Cost Sharing	45,140,487	-	-	0.0%	0.0%	45,140,487	0.0%	-
Federal Miscellaneous Grants	-	-	-	n/a	n/a	-	n/a	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	-	-	0.0%	0.0%	5,527,988	0.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	-	n/a	0.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,000	-	-	0.0%	0.0%	5,000	0.0%	-
Prop Tax Relief - Veterans	127,400	-	-	0.0%	0.0%	127,400	0.0%	-
Pilot-State Owned Property	181,198	-	-	0.0%	0.0%	181,198	0.0%	-
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	617,268	-	-	0.0%	0.0%	617,268	0.0%	-
Fed/State Miscellaneous Grants	122,000	45,949	30,314	37.7%	14.1%	122,000	37.7%	-
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	156,117	-	51.8%	0.0%	301,100	51.8%	-
45 Fed/State Grants	53,132,054	202,066	30,314	0.4%	0.1%	53,132,054	0.4%	-
Record Legal Instrument Fees	656,250	73,608	45,638	11.2%	6.7%	656,250	11.2%	-
Miscellaneous - Parks & Recreation	340,000	985	17,456	0.3%	10.3%	340,000	0.3%	-
Miscellaneous - General Gov't	84,800	1,935	2,874	2.3%	5.7%	84,800	2.3%	-
Miscellaneous - Public Works	37,900	5	-	0.0%	0.0%	37,900	0.0%	-
Police Charges	13,500	1,036	399	7.7%	2.3%	13,500	7.7%	-
All Other Public Works	3,000	779	(552)	26.0%	-22.3%	3,000	26.0%	-
Health Fees	-	-	-	n/a	n/a	-	n/a	-
Sundry - Other	-	-	-	n/a	n/a	-	n/a	-
46 Charges For Services	1,135,450	78,347	65,815	6.9%	6.9%	1,135,450	6.9%	-
Fire Dept Share of ERS	864,558	(110,272)	-	-12.8%	0.0%	864,558	-12.8%	-
Yale Contribution	422,651	-	-	0.0%	0.0%	422,651	0.0%	-
Sale of Property	-	-	-	n/a	0.0%	-	n/a	-
Miscellaneous Revenue	195,300	1,629	1,261	0.8%	0.6%	195,300	0.8%	-
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	2,866	26,490	4.6%	36.0%	62,000	4.6%	-
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	3,634	3,634	8.3%	8.3%	43,603	8.3%	-
Insurance Reimbursement	26,400	12,884	7,500	48.8%	23.3%	26,400	48.8%	-
Organic Recycling Compost	10,600	700	-	6.6%	0.0%	10,600	6.6%	-
47 Other Revenues	1,826,912	(33,394)	94,050	-1.8%	5.2%	1,826,912	-1.8%	-
Residual Equity Transfers In	250,000	-	-	0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	713,643	713,643	1,109,575	100.0%	100.0%	713,643	100.0%	-
48 Other Financing Sources	963,643	713,643	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenue	161,442,892	34,397,261	42,843,774	21.3%	27.2%	161,442,892	21.3%	-
Bond Proceeds	-	-	-	n/a	n/a	-	n/a	-
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
Total General Fund Revenues	165,442,892	34,397,261	42,843,774	20.8%	26.5%	165,442,892	20.8%	-

CITY OF WEST HAVEN
PROPERTY TAX COLLECTIONS REPORT
July 2020

Month	Tax Levy - Current Year		Tax Levy - Prior Years		Interest		Total Collections	
	FY20	FY21	FY20	FY21	FY20	FY21	FY20	FY21
July	41,337,588	33,148,781	16,296	32,997	56,022	75,989	41,409,906	33,257,768
August	7,817,042	-	16,624	-	82,152	-	7,915,818	-
September	904,547	-	1,194	-	71,617	-	977,358	-
October	532,280	-	(15,983)	-	52,076	-	568,373	-
November	875,040	-	7,690	-	118,831	-	1,001,560	-
December	9,221,956	-	664	-	45,895	-	9,268,515	-
January	26,502,343	-	13,956	-	58,154	-	26,574,453	-
February	6,558,742	-	243,636	-	166,304	-	6,968,682	-
March	1,143,833	-	15,171	-	92,915	-	1,251,919	-
April	306,974	-	26,294	-	54,748	-	388,016	-
May	846,388	-	23,333	-	105,987	-	975,708	-
June	1,068,209	-	34,820	-	154,759	-	1,257,789	-
Total Collections	97,114,943	33,148,781	383,695	32,997	1,059,460	75,989	98,558,098	33,257,768
Jul YTD	41,337,588	33,148,781	16,296	32,997	56,022	75,989	41,409,906	33,257,768
Projected	97,114,943	101,087,283	383,695	412,000	1,059,460	921,600	98,558,098	102,420,883
% Total	42.57%	32.79%	4.25%	8.01%	5.29%	8.25%	42.02%	32.47%

B. Expenditures

YTD city expenses of \$10.630M are above last year driven by the Police wages and overtime as positions that were open last year are now filled.

Education spending is difficult to compare to prior year as last year reflects the reversal of the audit corrections entries.

GENERAL FUND : Cost Comparisons FY18-FY21

\$ Millions Expense Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	2.114	8.19%	1.909	7.89%	1.902	7.83%	2.616	10.27%
Debt Service	0.084	0.49%	8.312	43.91%	6.661	36.01%	5.529	29.66%
Health Ins. & Pension	0.231	1.63%	0.218	1.59%	1.164	8.48%	1.631	10.33%
Other Fixed Charges	0.143	4.33%	0.118	4.12%	0.202	6.15%	0.577	18.14%
Solid Waste & Recycling	0.158	5.31%	0.179	5.64%	0.144	4.14%	0.011	0.34%
Other Contractual Svcs	0.295	10.31%	0.167	5.44%	0.023	0.74%	0.200	5.88%
Electricity/Gas	0.002	0.14%	-	0.00%	(0.002)	-0.16%	-	0.00%
Supplies & Materials	0.026	4.61%	0.015	2.69%	0.030	4.46%	0.018	2.93%
Capital Outlay	0.001	1.34%	0.004	8.39%	0.015	16.69%	0.000	0.32%
Other/Contingency	0.005	0.81%	0.003	0.68%	0.048	3.67%	0.052	2.06%
Fuel	(0.001)	-0.27%	-	0.00%	(0.001)	-0.43%	(0.004)	-0.98%
Telephone	0.012	1.65%	-	0.00%	0.006	1.13%	-	0.00%
Total City Expend.	3.071	4.38%	10.926	15.72%	10.190	14.45%	10.630	14.08%
Salaries	0.720	1.39%	0.674	1.31%	1.375	2.64%	0.681	1.29%
Tuition	0.661	7.83%	0.484	5.21%	(2.466)	-26.62%	-	0.00%
Student Transportation	0.495	8.55%	0.309	5.23%	(0.650)	-13.20%	-	0.00%
Operation of Plant	0.568	14.72%	0.266	7.24%	(0.373)	-10.11%	0.009	0.29%
Health Insurance	0.683	5.10%	0.420	3.23%	0.960	7.10%	1.286	9.20%
Other Fixed Costs	0.100	2.91%	0.112	3.02%	0.630	17.58%	0.560	16.59%
Purchased Services	0.159	10.31%	0.183	12.40%	(0.069)	-6.30%	0.027	2.51%
Instruction	0.073	5.27%	0.059	4.53%	0.144	10.47%	0.063	4.92%
Total Board of Ed.	3.459	3.86%	2.508	2.79%	(0.448)	-0.50%	2.625	2.92%

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

C. Summary

Unless there is a major breakdown in revenues or runaway expenses I do not anticipate to even consider coming off the budget until after the Q1 results are final.

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
July 2020

Variences favorable/(unfavorable)

Department	ACTUAL				FORECAST			
	FY21 Budget	Jul YTD Actual	Jul YTD FY20	Jul YTD % Budget	FY20 YTD % Actual	FY21 Projected	Jul YTD % Fcst	Δ to Budget
100 City Council	199,686	8,668	6,248	4.3%	3.4%	199,686	4.3%	-
105 Mayor	322,211	22,204	71,496	6.9%	23.1%	322,211	6.9%	-
110 Corporation Counsel	681,602	26,744	10,101	3.9%	2.2%	681,602	3.9%	-
115 Personnel Department	239,362	15,705	11,240	6.6%	6.6%	239,362	6.6%	-
120 Telephone Administration	336,336	-	(54)	0.0%	0.0%	336,336	0.0%	-
125 City Clerk	298,538	20,817	14,497	7.0%	4.6%	298,538	7.0%	-
130 Registrar Of Voters	145,502	8,079	11,854	5.6%	9.8%	145,502	5.6%	-
165 Probate Court	8,520	-	376	0.0%	4.5%	8,520	0.0%	-
190 Planning & Development	1,054,544	64,025	48,645	6.1%	5.9%	1,054,544	6.1%	-
Central Government Total	3,286,301	166,242	174,403	5.1%	6.5%	3,286,301	5.1%	-
200 Treasurer	7,600	633	633	8.3%	8.3%	7,600	8.3%	-
210 Comptroller	975,956	61,554	44,845	5.4%	4.3%	975,956	6.3%	-
220 Central Services	741,492	37,536	4,806	5.0%	0.7%	741,492	5.1%	-
230 Assessment	452,500	40,375	24,483	9.0%	5.7%	452,500	8.9%	-
240 Tax Collector	437,704	34,442	22,800	8.0%	5.6%	437,704	7.9%	-
Finance Total	2,615,252	174,540	97,567	6.3%	3.8%	2,615,252	6.7%	-
300 Emergency Report System C	2,043,241	147,526	122,902	7.7%	6.7%	2,043,241	7.2%	-
310 Police Department	13,542,122	1,524,894	1,112,215	11.3%	8.3%	13,542,122	11.3%	-
320 Animal Control	281,666	23,178	19,537	8.2%	8.6%	281,666	8.2%	-
330 Civil Preparedness	14,198	996	3,000	7.0%	20.0%	14,198	7.0%	-
Public Service Total	15,881,227	1,696,594	1,257,653	10.8%	8.2%	15,881,227	10.7%	-
400 Public Works Administration	550,209	36,176	29,136	6.0%	6.3%	550,209	6.6%	-
410 Engineering	439,311	11,107	6,664	3.3%	2.2%	439,311	2.5%	-
440 Central Garage	1,182,281	41,512	35,004	3.1%	3.0%	1,182,281	3.5%	-
450 Solid Waste	3,336,684	11,116	143,875	0.3%	4.1%	3,336,684	0.3%	-
460 Building & Ground Maintena	1,253,237	49,593	(123,849)	4.0%	-10.1%	1,253,237	4.0%	-
470 Highways & Parks	4,092,636	280,202	209,348	6.9%	5.5%	4,092,636	6.8%	-
Public Works Total	10,854,358	429,707	300,178	4.0%	2.9%	10,854,358	4.0%	-
500 Human Resources	308,637	59,492	17,065	21.3%	5.8%	308,637	19.3%	-
510 Elderly Services	458,493	15,789	9,702	3.6%	2.2%	458,493	3.4%	-
520 Parks & Recreation	906,786	172,843	115,502	19.7%	15.4%	906,786	19.1%	-
530 Health Department	352,445	37,040	21,776	10.8%	6.6%	352,445	10.5%	-
Health & Human Services Total	2,026,361	285,164	164,046	14.7%	9.0%	2,026,361	14.1%	-
600 Library	1,221,000	101,750	126,750	7.2%	8.9%	1,221,000	8.3%	-
800 City Insurance	800,977	404,376	420,353	50.5%	57.5%	800,977	50.5%	-
810 Employee Benefits	17,930,685	1,452,978	942,493	8.1%	5.9%	17,930,685	8.1%	-
820 Debt Service	18,643,292	5,529,023	6,660,680	29.3%	36.0%	18,643,292	29.7%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	389,681	45,921	-231.3%	4.8%	2,180,839	17.9%	-
Other Total	40,818,972	7,877,807	8,196,197	20.2%	21.8%	40,818,972	19.3%	-
Total City Departments	75,482,471	10,630,053	10,190,044	14.5%	14.4%	75,482,471	14.1%	-
Board of Education	89,960,421	2,625,411	(448,306)	2.9%	-0.5%	89,960,421	2.9%	-
Total General Fund Expenses	165,442,892	13,255,464	9,741,738	8.1%	6.1%	165,442,892	8.0%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
July 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Jul YTD	Jul YTD	Jul YTD %	FY20 YTD	FY21	Jul YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	% Actual	Projected	Fcst	
Regular Wages	20,463,385	1,911,406	1,318,508	9.3%	6.7%	20,463,385	9.3%	-
Part Time	971,057	195,826	131,362	20.2%	17.6%	971,057	20.2%	-
Overtime	1,840,212	294,710	168,601	16.0%	8.2%	1,840,212	16.0%	-
Longevity	653,400	85,663	107,154	13.1%	14.7%	653,400	13.1%	-
Fringe Reimbursements	1,239,400	101,414	141,688	8.2%	15.0%	1,239,400	8.2%	-
Other Personnel Services	311,281	26,884	34,390	8.6%	18.6%	311,281	8.6%	-
51 Personnel Services	25,478,735	2,615,903	1,901,703	10.3%	7.8%	25,478,735	10.3%	-
Advertising	54,848	360	-	0.7%	0.0%	54,848	0.7%	-
Building Maintenance	58,294	5,157	(2,917)	8.8%	-2.3%	58,294	8.8%	-
Copier Machine & Rental	46,000	123	227	0.3%	0.5%	46,000	0.3%	-
Electricity	1,349,136	-	(159,846)	0.0%	-14.2%	1,349,136	0.0%	-
Equipment Repair and Maintenance	84,800	(6,995)	6,366	-8.2%	5.8%	84,800	-8.2%	-
Financial Services	217,500	-	-	0.0%	0.0%	217,500	0.0%	-
Legal Services	200,000	-	(10,194)	0.0%	-7.4%	200,000	0.0%	-
Maintenance Services	801,097	4,209	(4,427)	0.5%	-0.8%	801,097	0.5%	-
Town Aid Road & Tree Manintenance	433,000	4,633	19,318	1.1%	4.9%	433,000	1.1%	-
Training	37,930	150	3,062	0.4%	5.3%	37,930	0.4%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	11,116	143,875	0.3%	4.1%	3,315,284	0.3%	-
Water	48,200	-	-	0.0%	0.0%	48,200	0.0%	-
Uniforms	184,432	135,619	136,209	73.5%	64.9%	184,432	73.5%	-
Other Contractual Services	1,287,061	57,056	33,196	4.4%	2.8%	1,287,061	4.4%	-
52 Contractual Services	8,117,582	211,428	164,869	2.6%	2.1%	8,117,582	2.6%	-
Motor Vehicle Parts	230,700	2,317	4,281	1.0%	1.5%	230,700	1.0%	-
Construction Supplies	68,593	-	10,746	0.0%	13.7%	68,593	0.0%	-
Office Supplies	71,500	-	376	0.0%	0.6%	71,500	0.0%	-
Other Supplies & Materials	236,788	15,477	14,705	6.5%	5.8%	236,788	6.5%	-
53 Supplies & Materials	607,581	17,794	30,108	2.9%	4.5%	607,581	2.9%	-
Health & General Liability Insurance	12,198,966	1,508,991	1,071,512	12.4%	10.3%	12,198,966	12.4%	-
FICA	1,432,900	169,424	124,049	11.8%	9.0%	1,432,900	11.8%	-
Pension	3,593,278	121,713	92,705	3.4%	2.8%	3,593,278	3.4%	-
Workers Compensation	1,500,000	57,857	73,163	3.9%	4.3%	1,500,000	3.9%	-
Debt Service	18,282,165	5,477,544	6,601,002	30.0%	37.0%	18,282,165	30.0%	-
Debt Service (Water Purification)	361,127	51,479	59,679	14.3%	9.1%	361,127	14.3%	-
Other Fixed Charges	248,929	349,966	4,777	140.6%	2.6%	248,929	140.6%	-
54 Fixed Charges	37,617,365	7,736,974	8,026,886	20.6%	22.6%	37,617,365	20.6%	-
Capital Outlay	93,075	295	14,596	0.3%	16.7%	93,075	0.3%	-
55 Capital Outlay	93,075	295	14,596	0.3%	16.7%	93,075	0.3%	-
Contingency Services	150,000	-	-	0.0%	0.0%	150,000	0.0%	-
Other Contingency	2,357,647	51,715	47,506	2.2%	4.2%	2,357,647	2.2%	-
56 Other/Contingency	2,507,647	51,715	47,506	2.1%	3.7%	2,507,647	2.1%	-
Fuel	415,000	(4,056)	(1,255)	-1.0%	-0.4%	415,000	-1.0%	-
Telephone	520,486	-	5,632	0.0%	1.1%	520,486	0.0%	-
Gas Heat	125,000	-	-	0.0%	0.0%	125,000	0.0%	-
Total City Departments	75,482,471	10,630,053	10,190,044	14.1%	14.4%	75,482,471	14.1%	-
Salaries	52,888,187	681,338	1,375,333	1.3%	2.6%	52,888,187	1.3%	-
Health Insurance	13,980,252	1,285,873	959,761	9.2%	7.1%	13,980,252	9.2%	-
Benefits & Fixed Charges	3,375,000	559,951	630,411	16.6%	17.6%	3,375,000	16.6%	-
Tuition	8,560,500	-	(2,465,757)	0.0%	-26.6%	8,560,500	0.0%	-
Student Transportation	5,653,600	-	(649,620)	0.0%	-13.2%	5,653,600	0.0%	-
Operation of Plant	3,175,773	9,179	(373,209)	0.3%	-10.1%	3,175,773	0.3%	-
Purchased Services	1,054,709	26,505	(68,849)	2.5%	-6.3%	1,054,709	2.5%	-
Instruction	1,272,400	62,565	143,623	4.9%	10.5%	1,272,400	4.9%	-
Board of Education	89,960,421	2,625,411	(448,306)	2.9%	-0.5%	89,960,421	2.9%	-
Total General Fund Expenses	165,442,892	13,255,464	9,741,738	8.0%	6.1%	165,442,892	8.0%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
July 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST			
	FY21	Jul YTD	Jul YTD	Jul YTD %	FY20 YTD	FY21	Jul YTD %		
	Budget	Actual	FY20	Budget	% Actual	Projected	Fcst	Δ to	Budget
Superintendent / Principals / Asst.	2,350,120	62,530	58,780	2.7%	2.6%	2,350,120	2.7%		-
Teachers - Classroom	27,641,017	114,610	371,661	0.4%	1.4%	27,641,017	0.4%		-
Teachers - Special Education	6,003,419	9,346	34,420	0.2%	0.6%	6,003,419	0.2%		-
Teachers - Special Area	3,461,446	37,755	8,155	1.1%	0.2%	3,461,446	1.1%		-
Teachers - Substitutes/Interns	689,815	-	14,242	0.0%	2.1%	689,815	0.0%		-
Teacher Aides	2,992,839	6,464	54,208	0.2%	1.8%	2,992,839	0.2%		-
Pupil Services	1,603,220	-	3,698	0.0%	0.2%	1,603,220	0.0%		-
Clerical	1,551,638	144,463	127,325	9.3%	8.4%	1,551,638	9.3%		-
School Nurses	1,039,846	-	3,175	0.0%	0.3%	1,039,846	0.0%		-
Coordinators/Directors	1,114,632	28,101	31,755	2.5%	3.0%	1,114,632	2.5%		-
Custodial / Maintenance	3,006,539	275,339	250,665	9.2%	8.3%	3,006,539	9.2%		-
Lunch Aides	300,000	-	5,800	0.0%	1.9%	300,000	0.0%		-
Para Subs-Instructional Aides	105,000	-	4,543	0.0%	4.3%	105,000	0.0%		-
Homebound	125,000	-	750	0.0%	0.6%	125,000	0.0%		-
Detached Worker	98,261	-	926	0.0%	0.9%	98,261	0.0%		-
Athletic Coaches	200,417	2,692	-	1.3%	0.0%	200,417	1.3%		-
Adult Education	150,000	38	-	0.0%	0.0%	150,000	0.0%		-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%		-
Student Activity Advisors	154,978	-	-	0.0%	0.0%	154,978	0.0%		-
Salaries	52,888,187	681,338	1,375,333	1.3%	2.6%	52,888,187	1.3%		-
Health Insurance	13,980,252	1,285,873	959,761	9.2%	7.1%	13,980,252	9.2%		-
Medicare Only - Taxes	825,000	9,552	20,720	1.2%	2.6%	825,000	1.2%		-
Social Security	697,300	25,089	36,523	3.6%	5.4%	697,300	3.6%		-
Property & Liability Insurance	525,000	405,575	397,802	77.3%	79.2%	525,000	77.3%		-
Worker's Compensation	662,100	19,025	102,055	2.9%	12.0%	662,100	2.9%		-
Retirement Contributions	384,100	22,227	20,562	5.8%	6.3%	384,100	5.8%		-
Life Insurance	172,200	-	-	0.0%	0.0%	172,200	0.0%		-
Travel / Convention / Dues	56,700	75,782	52,342	133.7%	69.6%	56,700	133.7%		-
Other Benefits & Fixed Charges	52,600	2,700	408	5.1%	0.4%	52,600	5.1%		-
Benefits & Fixed Charges	17,355,252	1,845,824	1,590,172	10.6%	9.3%	17,355,252	10.6%		-
Tuition	8,560,500	-	(2,465,757)	0.0%	-26.6%	8,560,500	0.0%		-
Bus Service	3,434,400	-	(398,145)	0.0%	-13.0%	3,434,400	0.0%		-
Transportation - Phys. Handicapped	1,823,200	-	(299,990)	0.0%	-19.9%	1,823,200	0.0%		-
Transportation - Regional VOC	283,900	-	28,840	0.0%	11.3%	283,900	0.0%		-
Transportation - Student Activities	112,100	-	19,675	0.0%	18.0%	112,100	0.0%		-
Student Transportation	5,653,600	-	(649,620)	0.0%	-13.2%	5,653,600	0.0%		-
Site Repairs & Improvements	627,800	8,167	(371,052)	1.3%	-53.4%	627,800	1.3%		-
Electricity	1,058,733	-	(82,266)	0.0%	-7.8%	1,058,733	0.0%		-
Heating	431,000	-	20,132	0.0%	4.1%	431,000	0.0%		-
Water	84,800	-	16,883	0.0%	12.6%	84,800	0.0%		-
Telephone & Communications	246,300	-	17,759	0.0%	5.7%	246,300	0.0%		-
Building Security	388,740	-	(35,337)	0.0%	-9.1%	388,740	0.0%		-
Solid Waste / Recycling	215,600	-	(20,072)	0.0%	-10.2%	215,600	0.0%		-
Supplies & Equipment	107,100	-	80,746	0.0%	22.0%	107,100	0.0%		-
Other Expenses	15,700	1,012	-	6.4%	0.0%	15,700	6.4%		-
Operation of Plant	3,175,773	9,179	(373,209)	0.3%	-10.1%	3,175,773	0.3%		-
Photocopy Services	269,809	-	(92,969)	0.0%	-34.5%	269,809	0.0%		-
Consultant Services	260,000	-	(10,058)	0.0%	-3.9%	260,000	0.0%		-
Police And Fire	361,000	-	277	0.0%	0.4%	361,000	0.0%		-
Printing / Postage / Supplies	68,400	26,505	5,955	38.8%	8.2%	68,400	38.8%		-
Other Services	95,500	-	27,946	0.0%	6.7%	95,500	0.0%		-
Purchased Services	1,054,709	26,505	(68,849)	2.5%	-6.3%	1,054,709	2.5%		-
Instruction	1,272,400	62,565	143,623	4.9%	10.5%	1,272,400	4.9%		-
Board of Education	89,960,421	2,625,411	(448,306)	2.9%	-0.5%	89,960,421	2.9%		-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
July 2020

Variances favorable/(unfavorable)

	ACTUAL							FORECAST		
	FY21	Budget	Jul YTD Actual	FY20 Projected	Jul YTD FY20	Jul YTD % Budget	FY20 YTD % Actual	Projected FY21	Jul YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	102,420,883		33,257,768	98,558,098	41,409,906	32.5%	42.0%	102,420,883	32.5%	-
42 Licenses & Permits	1,594,150		155,845	1,378,083	89,582	9.8%	6.5%	1,594,150	9.8%	-
43 Fines And Penalties	252,100		18,713	235,552	29,704	7.4%	12.6%	252,100	7.4%	-
44 Revenue From Use Of Money	117,700		4,273	372,520	14,828	3.6%	4.0%	117,700	3.6%	-
45 Fed/State Grants - Non MARB	53,132,054		202,066	53,070,294	30,314	0.4%	0.1%	53,132,054	0.4%	-
46 Charges For Services	1,135,450		78,347	951,993	65,815	6.9%	6.9%	1,135,450	6.9%	-
47 Other Revenues	1,826,912		(33,394)	1,813,338	94,050	-1.8%	5.2%	1,826,912	-1.8%	-
48 Other Financing Sources	963,643		713,643	1,109,575	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenues	161,442,892		34,397,261	157,489,454	42,843,774	21.3%	27.2%	161,442,892	21.3%	-
48 Bond Proceeds	-		-	-	-			-		-
45 Fed/State Grants - MARB	4,000,000		-	4,100,000	-	0.0%	0.0%	4,000,000	0.0%	-
Total Revenue	165,442,892		34,397,261	161,589,454	42,843,774	20.8%	26.5%	165,442,892	20.8%	-
EXPENDITURES										
Central Government	3,286,301		166,242	2,690,200	174,403	5.1%	6.5%	3,286,301	5.1%	-
Finance	2,615,252		174,540	2,576,335	97,567	6.7%	3.8%	2,615,252	6.7%	-
Public Service	15,881,227		1,696,594	15,405,604	1,257,653	10.7%	8.2%	15,881,227	10.7%	-
Public Works	10,854,358		429,707	10,488,919	300,178	4.0%	2.9%	10,854,358	4.0%	-
Health & Human Services	2,026,361		285,164	1,812,892	164,046	14.1%	9.0%	2,026,361	14.1%	-
City Insurance	800,977		404,376	730,952	420,353	50.5%	57.5%	800,977	50.5%	-
Employee Benefits	17,930,685		1,452,978	15,917,987	942,493	8.1%	5.9%	17,930,685	8.1%	-
Debt Service	18,643,292		5,529,023	18,498,827	6,660,680	29.7%	36.0%	18,643,292	29.7%	-
Library / Other	1,263,179		101,750	1,460,088	126,750	8.1%	8.7%	1,263,179	8.1%	-
Contingency Services	150,000		-	158,587	-	0.0%	0.0%	150,000	0.0%	-
Other Contingency	2,030,839		389,681	796,643	45,921	19.2%	5.8%	2,030,839	19.2%	-
Deficit Reduction	-		-	-	-			-		-
Total City Departments	75,482,471		10,630,053	70,537,035	10,190,044	14.1%	14.4%	75,482,471	14.1%	-
Board of Education	89,960,421		2,625,411	89,636,071	(448,306)	2.9%	-0.5%	89,960,421	2.9%	-
Total Expenditures	165,442,892		13,255,464	160,173,106	9,741,738	8.0%	6.1%	165,442,892	8.0%	-
Surplus / (Deficit)	-		21,141,796	1,416,348	33,102,036			-		-

II) West Haven Sewer Fund

SEWER FUND : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	4.797	40.00%	4.422	37.93%	4.457	38.09%	3.468	29.97%
Fed/State Grants - Non MARB	-	0.00%	-	0.00%	-	-	-	-
Other Revenues	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	4.797	38.75%	4.422	37.18%	4.457	36.88%	3.468	29.40%

SEWER FUND : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.141	6.47%	0.128	5.80%	0.137	5.82%	0.222	8.70%
Capital Outlay	0.300	12.39%	0.299	12.71%	0.300	12.00%	0.300	10.20%
Electricity/Gas/Water	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Debt Service	-	0.00%	-	0.00%	0.659	399.23%	0.361	99.97%
Contractual Services	0.009	0.77%	0.001	0.06%	0.055	5.47%	0.055	5.28%
Other Fixed Charges	0.018	1.78%	0.014	1.28%	0.059	7.72%	0.048	5.28%
Supplies & Materials	0.013	1.39%	0.002	0.18%	-	0.00%	0.001	0.04%
Health Ins. & Pension	-	0.00%	-	0.00%	0.000	0.05%	-	0.00%
Other/Contingency	0.001	0.27%	-	0.00%	0.451	84.92%	0.353	35.25%
Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Telephone	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	0.482	4.57%	0.443	4.23%	1.661	15.89%	1.339	11.35%

Tax collections for the sewer fund are experiencing the same timing issue as the general fund. Expenses are below last year due the drop in CWF debt transfers for debt service being paid for by the general fund.

Unless there is a major breakdown in revenues or runaway expenses I do not anticipate to even consider coming off the budget until after the Q1 results are final.

WEST HAVEN SEWER
SUB CATEGORY EXPENDITURE REPORT
July 2020

	FY21 Budget	Jul YTD Actual	% Budget	FY20 Actual	Jul YTD Actual	% Actual
Regular Wages	1,957,086	161,243	8.2%	1,710,360	101,291	5.9%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	547,431	61,032	11.1%	633,600	35,304	5.6%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	-	0.0%	-	-	0.0%
Other Personnel Services	1,530	-	0.0%	1,050	-	0.0%
51 Personnel Services	2,556,047	222,275	8.7%	2,345,011	136,595	5.8%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	-	0.0%	1,220,505	-	0.0%
Equipment Repair and Maintenance	220,000	-	0.0%	293,597	-	0.0%
Financial Services	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	-	0.0%	46,795	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	-	0.0%	12,998	-	0.0%
Water	190,000	-	0.0%	114,693	-	0.0%
Uniforms	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	-	0.0%	600,398	-	0.0%
52 Contractual Services	2,434,166	55,166	2.3%	2,344,153	55,166	2.4%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,298,000	524	0.0%	1,081,779	-	0.0%
53 Supplies & Materials	1,298,000	524	0.0%	1,081,779	-	0.0%
Health & General Liability Insurance	200,000	-	0.0%	67,429	308	0.5%
FICA	178,880	12,996	7.3%	165,035	16,008	9.7%
Pension	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	773	1.5%	26,005	331	1.3%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	361,228	361,128	100.0%	658,875	658,875	100.0%
Other Fixed Charges	678,624	34,152	5.0%	675,993	43,044	6.4%
54 Fixed Charges	1,468,732	409,050	27.9%	1,593,337	718,565	45.1%
Capital Outlay	2,937,987	299,664	10.2%	2,496,491	299,664	12.0%
55 Capital Outlay	2,937,987	299,664	10.2%	2,496,491	299,664	12.0%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	352,515	35.3%	530,709	450,700	84.9%
56 Other/Contingency	1,000,000	352,515	35.3%	530,709	450,700	84.9%
Fuel	25,000	-	0.0%	28,710	-	0.0%
Telephone	12,000	-	0.0%	2,282	-	0.0%
Gas Heat	66,000	-	0.0%	30,469	-	0.0%
Deficit Reduction	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	1,339,194	11.4%	10,452,942	1,660,690	15.9%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
July 2020

Variances favorable/(unfavorable)

	ACTUAL					FORECAST				
	FY21	Budget	Jul YTD Actual	FY20 Actual	Jul YTD FY20	Jul YTD % Budget	FY20 YTD % Actual	Projected FY21	Jul YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes		-	-	-	-			-		-
42 Licenses & Permits		-	-	-	-			-		-
44 Revenue From Use Of Money		-	-	-	-			-		-
45 Fed/State Grants - Non MARB		-	-	-	-			-		-
46 Charges For Services	11,571,507		3,468,484	11,700,602	4,457,390	30.0%	38.1%	11,571,507	30.0%	-
47 Other Revenues	226,425		-	386,484	-	0.0%	0.0%	226,425	0.0%	-
Total Revenue	11,797,932		3,468,484	12,087,086	4,457,390	29.4%	36.9%	11,797,932	29.4%	-
EXPENDITURES										
Personnel Services	2,556,047		222,275	2,345,011	136,595	8.7%	5.8%	2,556,047	8.7%	-
Electricity/Gas/Water	1,456,000		-	1,365,668	-	0.0%	0.0%	1,456,000	0.0%	-
Other Contractual Services	1,044,166		55,166	1,008,954	55,166	5.3%	5.5%	1,044,166	5.3%	-
Supplies & Materials	1,298,000		524	1,081,779	-	0.0%	0.0%	1,298,000	0.0%	-
Health & General Liability Insurance	200,000		-	67,429	308	0.0%	0.5%	200,000	0.0%	-
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		47,922	867,033	59,382	5.3%	6.8%	907,504	5.3%	-
Capital Outlay	2,937,987		299,664	2,496,491	299,664	10.2%	12.0%	2,937,987	10.2%	-
Other Contingency	1,000,000		352,515	530,709	450,700	35.3%	84.9%	1,000,000	35.3%	-
Fuel	25,000		-	28,710	-	0.0%	0.0%	25,000		-
Telephone	12,000		-	2,282	-	0.0%	0.0%	12,000	0.0%	-
Deficit Reduction	-		-	-	-			-		-
Total Expenditures	11,797,932		1,339,194	10,452,942	1,660,690	11.4%	15.9%	11,797,932	11.4%	-
Surplus / (Deficit)		-	2,129,290	1,634,144	2,796,700		171.1%			-

III) Allingtown Fire Department

AFD : Revenue Comparisons FY18-FY21

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	2.622	43.80%	2.537	35.80%	2.996	41.42%	2.385	32.07%
Licenses & Permits	0.001	0.59%	0.001	0.39%	-	0.00%	0.001	1.54%
Revenue From Use Of Money	-	0.00%	-	0.00%	-	-	-	-
Fed/State Grants - Non MARB	-	0.00%	0.022	10.88%	-	0.00%	0.961	100.47%
Charges For Services	(0.001)	-10.18%	0.001	11.64%	-	0.00%	-	0.00%
Other Revenues	-	0.00%	-	0.00%	(0.005)	-3.26%	0.006	4.59%
	2.621	38.64%	2.560	33.02%	2.991	38.54%	3.353	38.96%

AFD : Cost Comparisons FY18-FY21

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.142	6.30%	0.117	5.84%	0.126	6.20%	0.221	10.36%
Health Ins. & Pension	0.142	4.57%	0.603	17.04%	0.626	16.14%	0.659	13.35%
Telephone	-	0.00%	-	0.00%	-	0.00%	0.000	0.16%
Other Fixed Charges	0.004	2.77%	0.004	2.67%	0.041	11.20%	0.005	2.65%
Electricity/Gas/Water	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other/Contingency	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Other Contractual Svcs	0.008	7.82%	0.007	6.57%	0.008	5.32%	0.007	5.32%
Capital Outlay	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Supplies & Materials	-	0.00%	-	0.00%	-	0.00%	(0.003)	-3.55%
Fuel	-	0.00%	-	0.00%	-	0.00%	-	0.00%
	0.296	4.74%	0.731	11.30%	0.800	11.32%	0.888	10.32%

Tax collections for Allingtown are experiencing the same timing issue as the general fund. Expenses are in line with prior year.

Unless there is a major breakdown in revenues or runaway expenses I do not anticipate to even consider coming off the budget until after the Q1 results are final.

ALLINGTOWN FIRE DEPARTMENT
SUB CATEGORY EXPENDITURE REPORT
July 2020

	FY21 Budget	Jul YTD Actual	% Budget	FY20 Actual	Jul YTD Actual	% Actual
Regular Wages	1,742,989	161,753	9.3%	1,597,039	97,744	6.1%
Part Time	-	-	0.0%	-	-	0.0%
Overtime	360,000	58,127	16.1%	418,256	28,200	6.7%
Longevity	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	660	2.6%	17,604	-	0.0%
Other Personnel Services	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,127,989	220,539	10.4%	2,032,898	125,943	6.2%
Advertising	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	57	0.3%	45,738	-	0.0%
Copier Machine & Rental	-	-	0.0%	-	-	0.0%
Electricity	16,300	-	0.0%	16,300	-	0.0%
Equipment Repair and Maintenance	34,200	258	0.8%	54,415	-	0.0%
Financial Services	13,000	-	0.0%	9,000	-	0.0%
Legal Services	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	0.0%	-	-	0.0%
Training	32,000	-	0.0%	9,770	-	0.0%
Trash Pickup, Tip Fees & Recycling	-	-	0.0%	-	-	0.0%
Water	188,025	-	0.0%	172,544	-	0.0%
Uniforms	16,000	6,800	42.5%	10,690	7,600	71.1%
Other Contractual Services	19,000	-	0.0%	13,207	-	0.0%
52 Contractual Services	338,125	7,116	2.1%	331,664	7,600	2.3%
Motor Vehicle Parts	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	-	0.0%	3,719	-	0.0%
Other Supplies & Materials	90,000	(3,407)	-3.8%	36,950	-	0.0%
53 Supplies & Materials	96,000	(3,407)	-3.5%	40,669	-	0.0%
Health & General Liability Insurance	1,713,467	36,454	2.1%	1,623,696	105,509	6.5%
FICA	57,768	4,837	8.4%	57,660	5,315	9.2%
Pension	3,220,196	622,217	19.3%	2,255,235	520,417	23.1%
Workers Compensation	125,000	-	0.0%	304,030	35,195	11.6%
Debt Service	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	0.0%	-	-	0.0%
54 Fixed Charges	5,116,431	663,507	13.0%	4,240,620	666,436	15.7%
Capital Outlay	309,000	-	0.0%	97,340	-	0.0%
55 Capital Outlay	309,000	-	0.0%	97,340	-	0.0%
Contingency Services	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	-	0.0%	13,269	-	0.0%
56 Other/Contingency	305,125	-	0.0%	13,269	-	0.0%
Fuel	14,000	-	0.0%	11,920	-	0.0%
Telephone	287,438	453	0.2%	284,872	-	0.0%
Gas Heat	11,000	-	0.0%	8,626	-	0.0%
Deficit Reduction	-	-	0.0%	5,436	-	0.0%
Total City Departments	8,605,108	888,209	10.3%	7,067,314	799,979	11.3%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
July 2020

Variances favorable/(unfavorable)

	ACTUAL							FORECAST		
	FY21	Budget	Jul YTD Actual	FY20 Actual	Jul YTD FY20	Jul YTD % Budget	FY20 YTD % Actual	Projected FY21	Jul YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	7,436,508		2,385,198	7,233,501	2,996,285	32.1%	41.4%	7,436,508	32.1%	-
42 Licenses & Permits	75,000		1,155	118,095	-	1.5%	0.0%	75,000	1.5%	-
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		960,525	241,514	-	100.5%	0.0%	956,000	100.5%	-
46 Charges For Services	6,000		-	10,555	-	0.0%	0.0%	6,000	0.0%	-
47 Other Revenues	131,600		6,037	158,002	(5,145)	4.6%	-3.3%	131,600	4.6%	-
Total Revenue	8,605,108		3,352,915	7,761,667	2,991,140	39.0%	38.5%	8,605,108	39.0%	-
EXPENDITURES										
Personnel Services	2,127,989		220,539	2,032,898	125,943	10.4%	6.2%	2,127,989	10.4%	-
Electricity/Gas/Water	215,325		-	197,470	-	0.0%	0.0%	215,325	0.0%	-
Other Contractual Services	133,800		7,116	142,820	7,600	5.3%	5.3%	133,800	5.3%	-
Supplies & Materials	96,000		(3,407)	40,669	-	-3.5%	0.0%	96,000	-3.5%	-
Health & General Liability Insurance	1,713,467		36,454	1,623,696	105,509	2.1%	6.5%	1,713,467	2.1%	-
Pension	3,220,196		622,217	2,255,235	520,417	19.3%	23.1%	3,220,196	19.3%	-
Other Fixed Charges	182,768		4,837	361,689	40,510	2.6%	11.2%	182,768	2.6%	-
Capital Outlay	309,000		-	97,340	-	0.0%	0.0%	309,000	0.0%	-
Other Contingency	305,125		-	13,269	-	0.0%	0.0%	305,125	0.0%	-
Fuel	14,000		-	11,920	-	0.0%	0.0%	14,000		-
Telephone	287,438		453	284,872	-	0.2%	0.0%	287,438	0.2%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
Total Expenditures	8,605,108		888,209	7,067,314	799,979	10.3%	11.3%	8,605,108	10.3%	-
Surplus / (Deficit)	-		2,464,706	694,352	2,191,161		315.6%	-		-