

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

**Meeting Date and Time:** Wednesday, November 3, 2021 10:00 AM –12:00 PM

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

**Call-in Instructions:** Telephone 1 860-840-2075  
Meeting ID: 363 957 69

**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. October 6, 2021 Regular Meeting
  
- IV. Town of Sprague
  - a. Subcommittee update
  - b. Review and discussion: Monthly Financial Report: September 2021
  
- V. City of West Haven
  - a. Subcommittee Update
  - b. Review and discussion: Update on FY 2021 MOA
  - c. Review and discussion: Monthly Financial Report: September 2021
  
- VI. City of Hartford
  - a. Subcommittee Update
  - b. Review and discussion: Monthly Financial Report: September 2021

- c. Review and discussion: Non-labor contracts:
  - i. Greenwood Emergency Vehicles LLC

VII. Other Business

- a. Review and discussion: 2022 Calendar

VIII. Adjourn

**DRAFT**  
STATE OF CONNECTICUT  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD  
**REGULAR MEETING MINUTES**

**Meeting Date and Time:** Wednesday, October 6, 2021 10:00 AM –12:00 PM

**Meeting Location:** This was a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Full-Board-Meetings-and-Materials>

**Call-in Instructions:** Telephone 1 860-840-2075  
Meeting ID: 671 617 570

Members in Attendance: Secretary McCaw, Christine Shaw (State Treasurer designee), Matthew Brokman, Stephen Falcigno, Sal Luciano, David Biller, Mark Waxenberg

Municipal Officials in Attendance: Mayor Rossi, Frank Cieplinski, Matthew Cavallaro, Mayor Bronin, Jennifer Hockenhull, Carmen Chaparro, First Selectman Blanchard, Melissa Seigny, William Hull

OPM Staff in Attendance: Julian Freund

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

The meeting was called to order at 10:07 AM. Secretary McCaw asked that the order of the agenda be amended to move the City of West Haven to the beginning of the agenda. Mr. Brokman made a motion to amend the agenda, with a second by Ms. Shaw all voted in favor.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. September 23, 2021 Special Meeting

A motion was made by Mr. Brokman with a second by Mr. Falcigno to approve the minutes. The motion passed unanimously.

IV. City of West Haven

a. Subcommittee update

Secretary McCaw provided an update on the status of an inquiry that had been submitted to the Office of the Attorney General regarding the City's expenditure of Covid Relief Funds. The MARB had been notified of that inquiry at the September meeting. The inquiry was referred to the Auditor of Public Accounts, and then referred to the Office of Policy and Management. Compliance with U.S. Treasury eligibility requirements is a part of OPM's close-out of the grants and the audit process. However, due to the concerns raised in the correspondence received by OPM, a more comprehensive audit of West Haven's use of Covid Relief Funds will be conducted using an outside financial consultant. A letter advising the City of the appointment of the consultant and to begin the process will be sent to the City today.

A written Subcommittee update was included in the meeting materials. The September meeting included a review of the status of the City's compliance with the FY 2021 Memorandum of Agreement. Several items remain open, and compliance is a requirement for the distribution of Municipal Restructuring Funds. A letter from the Secretary was sent to the City asking for plans to address the open items. The City's update and response to remaining open items will be brought to a MARB meeting to provide the board an opportunity to weigh in on the distribution of restructuring funds. Based on the most recent financial report from the City, approximately \$2.5 million in restructuring funds would be required to avoid a deficit in FY 2021.

b. Review and discussion: Monthly Financial Report: August 2021

Mr. Cieplinski reported that year to date revenues and expenditures in the General Fund are consistent with prior years. The Sewer Fund is also in line with prior years. The Allingtown Fire Department has ordered a replacement pumper, which will be paid in part from fund balance.

The City is projecting a surplus of about \$1.3 million to \$1.5 million in FY 2021, assuming that all of the budgeted restructuring funds are distributed. The projected balance of \$145,000 for the Board of Education has not changed.

V. City of Hartford

a. Subcommittee Update

A written subcommittee update was included in the meeting materials. No meeting was held in September, but the City provided an update on its budget mitigation measures. Information regarding Hartford Public Schools employee health insurance benefits was also provided and will be taken up for discussion later in the meeting.

b. Review and discussion: Monthly Financial Report: August 2021

Ms. Hockenhull reported that revenue collections are strong for the first two months of the current fiscal year, and expenditures are generally on track with budget. One possible exception is Fire Department overtime, which the City will be monitoring closely.

Mayor Bronin reported that the City is projecting a surplus of about \$30 million in FY 2021. The City's plan is to shift a portion of the surplus to helping execute economic development aspects of its ARPA

plan. ARPA funds would in turn be used to support capital expenditures. About \$6 million is expected to go toward Unassigned Fund Balance.

c. Review and discussion: Non-labor contracts:

i. Cintas – Public Works Uniforms

The Cintas contract will provide uniform services to the Public Works Department. The contract cost in FY 2022 is \$105,000.

ii. Salvation Army – Warming Center Operations

Ms. Chaparro explained that this Salvation Army contract provides a warming center for homeless individuals. The contract cost in FY 2022 is \$107,000.

iii. Salvation Army – Overflow Shelter

Ms. Chaparro explained that this Salvation Army contract provides a 23-bed overflow shelter for homeless families and single women. The contract cost in FY 2022 is \$100,000.

The board resumed discussion of Hartford Public Schools employee health insurance. The board had previously received correspondence from several unions regarding transitioning employees from the district's self-insured plan to the State Partnership Plan. An analysis by the City's health insurance consultant has also been conducted. Mr. Waxenberg suggested a third party be retained to analyze, group by group, the premium costs by plan at each coverage level. Secretary McCaw agreed that a separate analysis is in order. The matter will be brought to the Subcommittee.

VI. Town of Sprague

a. Subcommittee Update

A written update was included in the meeting materials. The Subcommittee did not meet in September, but OPM staff met with the Town and BOE for a working meeting to review draft financial policies and procedures which are in the process of development to resolve prior year audit findings. The Town has contracted with an independent auditor to perform the FY 2021 audit. Due to the timing of the execution of the contract, it appears an extension to the deadline for the audit may be needed.

b. Review and discussion: Monthly Financial Report: August 2021

First Selectman Cheryl Blanchard reported that overall, the Town's first two months of revenues and expenditures are similar to prior years. Secretary McCaw asked about projected FY 2021 results. Ms. Sevigny reported that the FY 2021 surplus is projected to be approximately \$400,000. The fund balance as of June 30, 2020 was approximately -\$48,000. Mr. White asked if the subcommittee would begin to explore whether the Town can begin to prepare phasing out of oversight. Secretary McCaw responded that staff would review the statute and the Town's Memorandum of Agreement.

VII. Other Business

VIII. Adjourn

A motion to adjourn was made by Mr. Luciano, with a second by Mr. White. The meeting adjourned at 10:59 AM.

## Town of Sprague Budget Status as of September 30, 2021

### Summary

As of the end of September 2021, total revenues collected are 38% of the FY 2021/22 budgeted amount. This is on par with total revenues collected for the same period in FY 2020/2021 which were 37% of the total budgeted amount.

Total expenditures as of 9/30/21 are at 20% of budget. This is also on par with expenditures for the same period in FY 2020/21 which were at 21% of the budget.

<i>Budget Category</i>	FY 2021/2022		Year to Date %	Same Period Prior Year
	Budget	Year to Date		
Property Taxes	6,241,789	3,536,495	57%	56%
State Education Grants	2,668,094	-	0%	0%
Other State Grants	582,822	90,358	16%	13%
Other Revenue	215,158	34,544	16%	12%
<b>Total General Fund Revenues</b>	<b>9,707,863</b>	<b>3,661,397</b>	<b>38%</b>	<b>37%</b>
Town/Municipal Expenditures	2,846,888	934,338	33%	37%
Board of Education Expenditures	6,787,139	976,019	14%	14%
<b>Total General Fund Expenditures</b>	<b>9,634,027</b>	<b>1,910,357</b>	<b>20%</b>	<b>21%</b>

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

### Revenues

Property Taxes are the largest revenue source to the Town, representing 63.6% of total revenues. Collections on Property Taxes for the period to September 30, 2021 of the current fiscal year are at 57% of the budgeted amount. This is only 1% higher than the prior year collections.

State Grants make up 33.1% of total budgeted revenues. As of September 30th, the Town has received \$90,358 or 3% of its State grant revenue, which is comparable to the same period in the prior year (2%).

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 3.3% of total budgeted revenues. Current year collections on these sources total \$34,544 and are at 16% of the total budgeted amount. Collections in the prior year were 2% higher mainly due to higher conveyance and recording fees collected.

### Expenditures

Departmental and other operating expenditures as of September, 2021 tend to range between 20% and 33% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period with the exception of the following few outliers: Town Counsel expenditures are approximately 30% (or \$13,000) higher due to an ongoing legal case, Fire Department expenses are approximately 10% lower due to less training and vehicle

maintenance in the current year and waste management expenditures are approximately 21% (\$13,026) higher due to timing of payments and an additional payment being made in the current fiscal year.

Payments for memberships on regional agencies (53% year-to-date), insurance premiums (31% year-to-date) and maintenance contracts (45% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (65% year-to-date) and interest (48% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$976,019 or 14% of total budget. For the same period last fiscal year, Board of Education expenditures were 14% of budget as well. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)



**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through September 2021

				Current Year Totals				Comparison	Estimated Year-End Totals			
	July 2021	August 2021	Sept 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Ordinary Income/Expense</b>												
<b>Income</b>												
<b>5000 - Taxes</b>												
5000-1 - Current Taxes	3,091,414	130,672	57,297	5,801,039	3,279,383	(2,521,656)	57%	56%	5,801,039	5,801,039	-	100%
5000-2 - Current Interest & Lien Fees	-	3,572	2,489	20,000	6,061	(13,939)	30%	0%	20,000	20,000	-	100%
5000-3 - Prior Year Tax	15,934	10,160	11,009	125,000	37,103	(87,897)	30%	33%	125,000	125,000	-	100%
5000-4 - Prior Year Interest/Lien Fees	4,403	2,919	3,372	35,000	10,694	(24,306)	31%	28%	35,000	35,000	-	100%
5000-5 - Current Supp MV Tax	2,200	684	1,060	72,000	3,944	(68,056)	5%	4%	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)	(99)	-	(591)	-	(690)	(690)	100%	100%	(690)	-	(690)	100%
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	-	-	0%	0%	-	-	-	0%
<b>Total 5000 - Taxes</b>	<b>3,113,852</b>	<b>348,007</b>	<b>74,636</b>	<b>6,241,789</b>	<b>3,536,495</b>	<b>(2,705,294)</b>	<b>57%</b>	<b>56%</b>	<b>6,241,099</b>	<b>6,241,789</b>	<b>(690)</b>	<b>100%</b>
<b>5100 - State Grants-School</b>												
5100-1 - ECS - Assis. to Towns for Educ.	-	-	-	2,668,094	-	(2,668,094)	0%	0%	2,668,094	2,668,094	-	100%
<b>Total 5100 - State Grants-School</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,668,094</b>	<b>-</b>	<b>(2,668,094)</b>	<b>0%</b>	<b>0%</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>-</b>	<b>100%</b>
<b>5200 - State Grants-Local</b>												
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	-	-	-	-	-	-	0%	0%	-	-	-	0%
5200-14 - Town Aid Roads	-	76,080	-	152,349	76,080	(76,269)	50%	50%	152,349	152,349	-	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	-	-	14,278	6,156	14,278	8,122	232%	0%	14,278	6,156	8,122	232%
5200-5 - Mashantucket Pequot Grant	-	-	-	17,479	-	(17,479)	0%	0%	17,479	17,479	-	100%
5200-6 - Veterans Tax Relief	-	-	-	1,876	-	(1,876)	0%	0%	1,876	1,876	-	100%
5200-7 - Disability Exemption Reimb.	-	-	-	870	-	(870)	0%	0%	870	870	-	100%
<b>Total 5200 - State Grants-Local</b>	<b>-</b>	<b>76,080</b>	<b>14,278</b>	<b>582,822</b>	<b>90,358</b>	<b>(492,464)</b>	<b>16%</b>	<b>13%</b>	<b>590,944</b>	<b>582,822</b>	<b>8,122</b>	<b>101%</b>
<b>5300 - Local Revenues</b>												
5300-1 - Interest Income	172	398	272	3,000	842	(2,158)	28%	15%	3,000	3,000	-	100%
5300-10 - Permit Fees, P&Z, Inland & Wetl	-	100	67	3,500	167	(3,333)	5%	4%	3,500	3,500	-	100%
5300-13 - Landfill Receipts	700	1,992	1,118	23,000	3,810	(19,190)	17%	20%	23,000	23,000	-	100%
5300-14 - Newsletter Ads	70	70	-	2,000	140	(1,860)	7%	58%	2,000	2,000	-	100%
5300-15 - Marriage Licenses	32	16	48	150	96	(54)	64%	43%	150	150	-	100%
5300-16 - Sportsmans Licenses	5	4	10	150	19	(131)	13%	7%	150	150	-	100%
5300-17 - Farmland Preservation	84	54	75	950	213	(737)	22%	31%	950	950	-	100%
5300-2 - Licenses,Burial, Crem, Pis, Liq	250	160	100	1,000	510	(490)	51%	45%	1,000	1,000	-	100%
5300-3 - Building Inspector Fees	-	800	2,090	25,000	2,890	(22,110)	12%	8%	25,000	25,000	-	100%
5300-4 - Dog License Fees	140	67	32	1,500	239	(1,261)	16%	29%	1,500	1,500	-	100%
5300-5 - Sundry Receipts, faxes, etc	6	6	6	400	18	(382)	5%	19%	400	400	-	100%
5300-6 - Recording Land Rec,maps, trade	1,187	1,522	1,320	10,000	4,029	(5,971)	40%	53%	10,000	10,000	-	100%
5300-8 - Conveyance Tax	3,797	2,718	2,365	17,000	8,880	(8,120)	52%	65%	17,000	17,000	-	100%
5300-9 - Copies	929	458	1,059	5,000	2,446	(2,554)	49%	28%	5,000	5,000	-	100%
<b>Total 5300 - Local Revenues</b>	<b>7,372</b>	<b>8,365</b>	<b>8,562</b>	<b>92,650</b>	<b>24,299</b>	<b>(68,351)</b>	<b>26%</b>	<b>30%</b>	<b>92,650</b>	<b>92,650</b>	<b>-</b>	<b>100%</b>
<b>5400 - Misc Revenues</b>												
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%
5400-5 - Other Revenues	15	2,369	100	-	2,484	2,484	100%	100%	2,484	-	2,484	100%
5400-6 - Waste Management	-	-	7,761	52,000	7,761	(44,239)	15%	5%	52,000	52,000	-	100%
<b>Total 5400 - Misc Revenues</b>	<b>15</b>	<b>2,369</b>	<b>7,861</b>	<b>54,000</b>	<b>10,245</b>	<b>(43,755)</b>	<b>19%</b>	<b>19%</b>	<b>56,484</b>	<b>54,000</b>	<b>2,484</b>	<b>105%</b>
<b>5500-3 - Resv. Dam Proj. - Prinp. S&amp;W</b>	-	-	-	45,000	-	(45,000)	0%	0%	45,000	45,000	-	100%
<b>5500-4 - Resv. Dam Proj. - Int. W &amp; S</b>	-	-	-	23,508	-	(23,508)	0%	0%	23,508	23,508	-	100%
<b>5800 - Transfer in of Capitalized Interest for Bond</b>	-	-	-	105,000	-	(105,000)	0%	0%	105,000	105,000	-	100%
<b>Total Income</b>	<b>3,121,239</b>	<b>434,821</b>	<b>105,337</b>	<b>9,812,863</b>	<b>3,661,397</b>	<b>(6,151,466)</b>	<b>37%</b>	<b>37%</b>	<b>9,822,779</b>	<b>9,812,863</b>	<b>9,916</b>	<b>100%</b>
<b>Gross Profit</b>	<b>3,121,239</b>	<b>434,821</b>	<b>105,337</b>	<b>9,812,863</b>	<b>3,661,397</b>	<b>(6,151,466)</b>	<b>37%</b>	<b>37%</b>	<b>9,822,779</b>	<b>9,812,863</b>	<b>9,916</b>	<b>100%</b>

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through September 2021

				Current Year Totals				Comparison	Estimated Year-End Totals			
	July 2021	August 2021	Sept 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Expense</b>												
<b>6000 · Board of Selectmen</b>												
6000-1 · First Selectman	4,534	3,023	3,023	40,804	10,580	(30,224)	26%	27%	40,804	40,804	-	100%
6000-2 · Selectman 2	100	100	100	1,200	300	(900)	25%	25%	1,200	1,200	-	100%
6000-3 · Selectman 3	100	100	100	1,200	300	(900)	25%	25%	1,200	1,200	-	100%
6000-4 · Selectman Office Sup, Misc.	-	52	652	1,260	704	(556)	56%	75%	1,260	1,260	-	100%
6000-5 · Selectman - Mileage	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
6000-6 · Selectman Executive Assistant	6,124	2,740	2,765	36,400	11,629	(24,771)	32%	27%	36,400	36,400	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	0%	-	-	-	0%
<b>Total 6000 · Board of Selectmen</b>	<b>10,858</b>	<b>6,015</b>	<b>6,640</b>	<b>81,864</b>	<b>23,513</b>	<b>(58,351)</b>	<b>29%</b>	<b>27%</b>	<b>81,864</b>	<b>81,864</b>	<b>-</b>	<b>100%</b>
<b>6005 · Elections</b>												
6005-1 · Election Salaries	421	247	334	6,409	1,002	(5,407)	16%	27%	6,409	6,409	-	100%
6005-2 · Election Misc.	1,144	209	21	14,141	1,374	(12,767)	10%	34%	14,141	14,141	-	100%
<b>Total 6005 · Elections</b>	<b>1,565</b>	<b>456</b>	<b>355</b>	<b>20,550</b>	<b>2,376</b>	<b>(18,174)</b>	<b>12%</b>	<b>32%</b>	<b>20,550</b>	<b>20,550</b>	<b>-</b>	<b>100%</b>
<b>6010 · Board of Finance</b>												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
<b>Total 6010 · Board of Finance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>-</b>	<b>(188)</b>	<b>0%</b>	<b>0%</b>	<b>188</b>	<b>188</b>	<b>-</b>	<b>100%</b>
<b>6011 · Auditing</b>												
6011-1 · Auditing	-	-	-	23,200	-	(23,200)	0%	0%	23,200	23,200	-	100%
<b>6012 · Bookkeeper</b>												
6012-1 · Bookkeeper - Salary	3,361	2,185	2,126	28,777	7,672	(21,105)	27%	28%	28,777	28,777	-	100%
6012-2 · Bookkeeper-Support	-	-	-	900	-	(900)	0%	1%	900	900	-	100%
<b>Total 6012 · Bookkeeper</b>	<b>3,361</b>	<b>2,185</b>	<b>2,126</b>	<b>29,677</b>	<b>7,672</b>	<b>(22,005)</b>	<b>26%</b>	<b>28%</b>	<b>29,677</b>	<b>29,677</b>	<b>-</b>	<b>100%</b>
<b>6015 · Assessors</b>												
6015-1 · Assessors, Salary	2,487	1,658	1,658	22,387	5,803	(16,584)	26%	27%	22,387	22,387	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	-	(300)	0%	0%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6015-6 · Assess. Misc. Supplies, Postage	250	-	-	1,500	250	(1,250)	17%	21%	1,500	1,500	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
<b>Total 6015 · Assessors</b>	<b>2,737</b>	<b>1,658</b>	<b>1,658</b>	<b>25,287</b>	<b>6,053</b>	<b>(19,234)</b>	<b>24%</b>	<b>25%</b>	<b>25,287</b>	<b>25,287</b>	<b>-</b>	<b>100%</b>
<b>6025 · Tax Collector</b>												
6025-1 · Tax Collector, Salary	3,007	2,005	2,005	27,065	7,017	(20,048)	26%	27%	27,065	27,065	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	-	-	-	700	-	(700)	0%	4%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	200	-	(200)	0%	8%	200	200	-	100%
<b>Total 6025 · Tax Collector</b>	<b>3,007</b>	<b>2,005</b>	<b>2,005</b>	<b>27,965</b>	<b>7,017</b>	<b>(20,948)</b>	<b>25%</b>	<b>25%</b>	<b>27,965</b>	<b>27,965</b>	<b>-</b>	<b>100%</b>
<b>6030 · Town Treasurer</b>												
6030-1 · Town Treasurer	200	200	200	2,400	600	(1,800)	25%	25%	2,400	2,400	-	100%
<b>6035 · Town Counsel &amp; Financial Advisr</b>												
6035-1 · Town Counsel	2,104	-	4,548	20,000	6,652	(13,348)	33%	3%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	-	7,000	-	(7,000)	0%	0%	7,000	7,000	-	100%
<b>Total 6035 · Town Counsel &amp; Financial Advisr</b>	<b>2,104</b>	<b>-</b>	<b>4,548</b>	<b>27,000</b>	<b>6,652</b>	<b>(20,348)</b>	<b>25%</b>	<b>2%</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>100%</b>
<b>6040 · Town Clerk</b>												
6040-1 · Town Clerk, Salary	5,618	3,745	3,745	50,558	13,108	(37,450)	26%	27%	50,558	50,558	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	-	84	49	1,463	133	(1,330)	9%	6%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	-	575	-	900	575	(325)	64%	11%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
<b>Total 6040 · Town Clerk</b>	<b>5,618</b>	<b>4,404</b>	<b>3,794</b>	<b>53,671</b>	<b>13,816</b>	<b>(39,855)</b>	<b>26%</b>	<b>26%</b>	<b>53,671</b>	<b>53,671</b>	<b>-</b>	<b>100%</b>
<b>6045 · Telephone Services/DSL/Website</b>												
6045-1 · Telephone Services/DSL/Website	819	797	942	12,056	2,558	(9,498)	21%	24%	12,056	12,056	-	100%
<b>6050 · Pool Secretaries</b>												
6050-1 · Pool Sec,Salary-Asst Town Clerk	2,752	1,776	1,806	23,850	6,334	(17,516)	27%	21%	23,850	23,850	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	3,948	2,772	2,752	35,519	9,472	(26,047)	27%	28%	35,519	35,519	-	100%
<b>Total 6050 · Pool Secretaries</b>	<b>6,700</b>	<b>4,548</b>	<b>4,558</b>	<b>59,369</b>	<b>15,806</b>	<b>(43,563)</b>	<b>27%</b>	<b>25%</b>	<b>59,369</b>	<b>59,369</b>	<b>-</b>	<b>100%</b>
<b>6055 · Town Off. Bldg.</b>												
6055-1 · Town Off. Bldg.Janitorial Serv	774	-	774	9,822	1,548	(8,274)	16%	15%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	184	-	52	2,000	236	(1,764)	12%	16%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	-	-	11,000	-	(11,000)	0%	0%	11,000	11,000	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	920	894	-	9,700	1,814	(7,886)	19%	22%	9,700	9,700	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	3,462	-	-	5,000	3,462	(1,538)	69%	69%	5,000	5,000	-	100%
<b>Total 6055 · Town Off. Bldg.</b>	<b>5,340</b>	<b>894</b>	<b>826</b>	<b>37,522</b>	<b>7,060</b>	<b>(30,462)</b>	<b>19%</b>	<b>19%</b>	<b>37,522</b>	<b>37,522</b>	<b>-</b>	<b>100%</b>

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through September 2021

				Current Year Totals				Comparison	Estimated Year-End Totals			
	July 2021	August 2021	Sept 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	819	546	546	7,370	1,911	(5,459)	26%	27%	7,370	7,370	-	100%
6100-2 · P & Z Comm. Planner	-	-	-	11,500	-	(11,500)	0%	0%	11,500	11,500	-	100%
<b>Total 6100 · P &amp; Z Comm.</b>	<b>819</b>	<b>546</b>	<b>546</b>	<b>18,870</b>	<b>1,911</b>	<b>(16,959)</b>	<b>10%</b>	<b>9%</b>	<b>18,870</b>	<b>18,870</b>	<b>-</b>	<b>100%</b>
6111 · Land Use Miscellaneous	-	-	-	500	-	(500)	0%	22%	500	500	-	100%
6115 · Ec. Devel.	225	-	-	225	225	-	100%	25%	225	225	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	-	-	-	1,000	-	(1,000)	0%	20%	1,000	1,000	-	100%
<b>Total 6120 · Conservation Commission</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,100</b>	<b>-</b>	<b>(1,100)</b>	<b>0%</b>	<b>18%</b>	<b>1,100</b>	<b>1,100</b>	<b>-</b>	<b>100%</b>
6150 · Conservation Wetlands Enf Off	-	560	480	7,000	1,040	(5,960)	15%	16%	7,000	7,000	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	1,463	1,873	2,655	45,000	5,991	(39,009)	13%	12%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	200	-	-	500	200	(300)	40%	50%	500	500	-	100%
6200-2 · Highways, Public Works Salary	25,159	16,587	16,587	229,330	58,333	(170,997)	25%	28%	229,330	229,330	-	100%
6200-3 · Highways, Misc. o/t labor.	816	921	349	26,200	2,086	(24,114)	8%	10%	26,200	26,200	-	100%
6200-4 · Boots - Highways	-	-	150	2,500	150	(2,350)	6%	16%	2,500	2,500	-	100%
6200-5 · Storm Materials	-	-	-	27,500	-	(27,500)	0%	24%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	347	904	14,606	40,000	15,857	(24,143)	40%	24%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	267	104	-	8,000	371	(7,629)	5%	11%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	0%	8,500	8,500	-	100%
<b>Total 6200 · Highways</b>	<b>28,252</b>	<b>20,389</b>	<b>34,347</b>	<b>387,530</b>	<b>82,988</b>	<b>(304,542)</b>	<b>21%</b>	<b>23%</b>	<b>387,530</b>	<b>387,530</b>	<b>-</b>	<b>100%</b>
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	1,760	-	1,760	12,000	3,520	(8,480)	29%	24%	12,000	12,000	-	100%
6202-4 · Tree Warden Mileage	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
<b>Total 6202 · Tree Maintenance</b>	<b>1,760</b>	<b>-</b>	<b>1,760</b>	<b>15,000</b>	<b>3,520</b>	<b>(11,480)</b>	<b>23%</b>	<b>20%</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>100%</b>
6205 · Street Lighting	1,013	1,158	1,044	18,500	3,215	(15,285)	17%	20%	18,500	18,500	-	100%
6300 · Social Security	5,801	3,792	3,828	56,184	13,421	(42,763)	24%	23%	56,184	56,184	-	100%
6310 · Deferred Compensation	1,777	1,142	1,142	15,421	4,061	(11,360)	26%	27%	15,421	15,421	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	1,000	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	-	(300)	0%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	1,044	-	1,044	1,044	-	100%	92%	1,044	1,044	-	100%
6400-12 · RegAgcy-Regional Animal Control	9,006	-	-	9,006	9,006	-	100%	100%	9,006	9,006	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	1,641	-	1,641	1,641	-	100%	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	250	-	100%	0%	250	250	-	100%
6400-5 · Uncas Health District	4,989	-	-	19,956	4,989	(14,967)	25%	25%	19,956	19,956	-	100%
6400-6 · Reg. Agency - CCM	2,032	-	-	2,032	2,032	-	100%	50%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	508	-	-	2,124	508	(1,616)	24%	19%	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%
<b>Total 6400 · Regional Agencies</b>	<b>17,535</b>	<b>2,685</b>	<b>250</b>	<b>38,553</b>	<b>20,470</b>	<b>(18,083)</b>	<b>53%</b>	<b>53%</b>	<b>38,553</b>	<b>38,553</b>	<b>-</b>	<b>100%</b>
6500 · Insurance												
6500-1 · Insurance, General Town	8,121	-	8,307	41,002	16,428	(24,574)	40%	51%	41,002	41,002	-	100%
6500-2 · Insurance, Fire Department	-	-	8,595	17,191	8,595	(8,596)	50%	50%	17,191	17,191	-	100%
6500-4 · Insurance, Water & Sewer Plants	2,055	-	2,055	8,222	4,110	(4,112)	50%	50%	8,222	8,222	-	100%
6500-5 · Insurance,CIRMA (Workers Comp)	1,579	-	9,538	38,205	11,117	(27,088)	29%	42%	38,205	38,205	-	100%
6500-6 · Insurance, Empl. Medical Ins.	18,964	10,070	9,708	152,368	38,742	(113,626)	25%	22%	152,368	152,368	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	987	(2,963)	25%	25%	3,950	3,950	-	100%
<b>Total 6500 · Insurance</b>	<b>31,048</b>	<b>10,399</b>	<b>38,532</b>	<b>260,938</b>	<b>79,979</b>	<b>(180,959)</b>	<b>31%</b>	<b>32%</b>	<b>260,938</b>	<b>260,938</b>	<b>-</b>	<b>100%</b>
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	-	175,006	-	(175,006)	0%	0%	175,006	175,006	-	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%	60%	500	500	-	100%
6600-5 · Police Dept.- Sch. Crs. Guard	-	-	338	3,961	338	(3,623)	9%	9%	3,961	3,961	-	100%
<b>Total 6600 · Police Department</b>	<b>-</b>	<b>-</b>	<b>338</b>	<b>184,767</b>	<b>338</b>	<b>(184,429)</b>	<b>0%</b>	<b>0%</b>	<b>184,767</b>	<b>184,767</b>	<b>-</b>	<b>100%</b>

**Town of Sprague**  
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 July through September 2021

				Current Year Totals				Comparison		Estimated Year-End Totals			
	July 2021	August 2021	Sept 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
<b>6605 · Fire Dept.</b>													
6605-1 · Fire Dept., Vehicle Maint.	100	342	366	24,000	808	(23,192)	3%	24%	24,000	24,000	-	100%	
6605-2 · Fire Dept, Fixed Expenses	11,311	526	(2,772)	36,300	9,065	(27,235)	25%	28%	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.	-	203	62	11,200	265	(10,935)	2%	8%	11,200	11,200	-	100%	
6605-5 · Fire Dept., Training	-	-	-	14,500	-	(14,500)	0%	31%	14,500	14,500	-	100%	
6605-6 · Fire Dept., Business Exp.	185	507	75	14,140	767	(13,373)	5%	4%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	113	90	-	12,600	203	(12,397)	2%	13%	12,600	12,600	-	100%	
<b>Total 6605 · Fire Dept.</b>	<b>11,709</b>	<b>1,668</b>	<b>(2,269)</b>	<b>120,290</b>	<b>11,108</b>	<b>(109,182)</b>	<b>9%</b>	<b>19%</b>	<b>120,290</b>	<b>120,290</b>	<b>-</b>	<b>100%</b>	
<b>6610 · Emergency</b>													
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%	
<b>Total 6610 · Emergency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,030</b>	<b>-</b>	<b>(4,030)</b>	<b>0%</b>	<b>0%</b>	<b>4,030</b>	<b>4,030</b>	<b>-</b>	<b>100%</b>	
<b>6615 · Fire Marshal/Burning Official</b>													
6615-1 · Fire Marshal/Salary	667	667	667	8,000	2,001	(5,999)	25%	25%	8,000	8,000	-	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%	
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>667</b>	<b>667</b>	<b>667</b>	<b>10,875</b>	<b>2,001</b>	<b>(8,874)</b>	<b>18%</b>	<b>19%</b>	<b>10,875</b>	<b>10,875</b>	<b>-</b>	<b>100%</b>	
<b>6620 · Enf. Off-Bldg.Code</b>													
6620-1 · Enf.Off-Bldg.Code - Salary	2,207	1,471	1,471	19,862	5,149	(14,713)	26%	27%	19,862	19,862	-	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%	
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>2,207</b>	<b>1,471</b>	<b>1,471</b>	<b>21,662</b>	<b>5,149</b>	<b>(16,513)</b>	<b>24%</b>	<b>25%</b>	<b>21,662</b>	<b>21,662</b>	<b>-</b>	<b>100%</b>	
<b>6625 · Blight Enforcement Officer</b>													
6625-1 · Blight Enforce. Officer-Salary	302	302	302	3,627	906	(2,721)	25%	25%	3,627	3,627	-	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%	
<b>Total 6625 · Blight Enforcement Officer</b>	<b>302</b>	<b>302</b>	<b>302</b>	<b>3,927</b>	<b>906</b>	<b>(3,021)</b>	<b>23%</b>	<b>23%</b>	<b>3,927</b>	<b>3,927</b>	<b>-</b>	<b>100%</b>	
<b>6700 · Sanit/Wst Rem.</b>													
6700-2 · Sanit/Wst.Rem,Matls.Misc	316	214	80	5,000	610	(4,390)	12%	20%	5,000	5,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	3,856	5,237	4,886	65,000	13,979	(51,021)	22%	22%	65,000	65,000	-	100%	
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>4,172</b>	<b>5,451</b>	<b>4,966</b>	<b>70,000</b>	<b>14,589</b>	<b>(55,411)</b>	<b>21%</b>	<b>21%</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>100%</b>	
<b>6702 · Waste Management Exp. (Waste Management)</b>	<b>5,577</b>	<b>6,043</b>	<b>11,641</b>	<b>63,000</b>	<b>23,261</b>	<b>(39,739)</b>	<b>37%</b>	<b>16%</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>	<b>100%</b>	
<b>6810 · Comm. of Aging</b>													
6810-1 · Comm. on Aging - Salary	3,393	2,289	2,289	29,764	7,971	(21,793)	27%	26%	29,764	29,764	-	100%	
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	15%	100	100	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	55	45	44	1,200	144	(1,056)	12%	19%	1,200	1,200	-	100%	
6810-5 · Comm. of Aging - Elevator Contr	213	213	213	2,601	639	(1,962)	25%	25%	2,601	2,601	-	100%	
6810-6 · Comm. of Aging - Programs	-	-	86	2,000	86	(1,914)	4%	3%	2,000	2,000	-	100%	
6810-7 · Comm. of Aging - Van Driver	-	-	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%	
6810-7a · Comm of Aging-Van Dr	2,418	1,577	1,584	20,496	5,579	(14,917)	27%	28%	20,496	20,496	-	100%	
6810-9 · Van Expense, Comm. on Aging	173	252	-	7,000	425	(6,575)	6%	4%	7,000	7,000	-	100%	
<b>Total 6810 · Comm. of Aging</b>	<b>6,252</b>	<b>4,376</b>	<b>4,216</b>	<b>66,661</b>	<b>14,844</b>	<b>(51,817)</b>	<b>22%</b>	<b>19%</b>	<b>66,661</b>	<b>66,661</b>	<b>-</b>	<b>100%</b>	
<b>6950 · Capital Project</b>													
6950-1 · Capital Project,Rpr Centr Plnt	-	2,513	-	6,000	2,513	(3,487)	42%	20%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	-	(8,700)	0%	85%	8,700	8,700	-	100%	
<b>Total 6950 · Capital Project</b>	<b>-</b>	<b>2,513</b>	<b>-</b>	<b>14,700</b>	<b>2,513</b>	<b>(12,187)</b>	<b>17%</b>	<b>58%</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>	<b>100%</b>	
<b>7000 · Parks &amp; Playgrounds</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>750</b>	<b>300</b>	<b>(450)</b>	<b>40%</b>	<b>30%</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>100%</b>	
<b>7003 · Recreation Facilities (BoS)</b>													
7003-2 · Electricity	133	132	-	1,825	265	(1,560)	15%	18%	1,825	1,825	-	100%	
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>133</b>	<b>132</b>	<b>-</b>	<b>1,825</b>	<b>265</b>	<b>(1,560)</b>	<b>15%</b>	<b>18%</b>	<b>1,825</b>	<b>1,825</b>	<b>-</b>	<b>100%</b>	

**Town of Sprague**  
**BOF Budget vs. Actual**  
**with YE estimated totals**  
 July through September 2021

				Current Year Totals				Comparison		Estimated Year-End Totals					
				July 2021	August 2021	Sept 2021	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>7004 · Recreation Events(SPARC)</b>															
				-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%
				-	-	-	400	-	(400)	0%	0%	400	400	-	100%
				-	-	-	500	-	(500)	0%	55%	500	500	-	100%
				-	-	-	250	-	(250)	0%	0%	250	250	-	100%
				-	300	-	500	300	(200)	60%	0%	500	500	-	100%
				-	300	-	3,650	300	(3,350)	8%	5%	3,650	3,650	-	100%
<b>7005 · Other Recreation Programs</b>															
				-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%
				-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%
<b>7010 · Grist Mill</b>															
				-	-	-	850	-	(850)	0%	2%	850	850	-	100%
				679	194	194	2,372	1,067	(1,305)	45%	63%	2,372	2,372	-	100%
				484	434	-	7,850	918	(6,932)	12%	18%	7,850	7,850	-	100%
				250	-	250	4,500	500	(4,000)	11%	0%	4,500	4,500	-	100%
				1,413	628	444	15,572	2,485	(13,087)	16%	27%	15,572	15,572	-	100%
<b>7012 · Historical Museum</b>															
				-	-	-	1,930	-	(1,930)	0%	0%	1,930	1,930	-	100%
				-	-	-	200	-	(200)	0%	0%	200	200	-	100%
				-	-	-	2,130	-	(2,130)	0%	0%	2,130	2,130	-	100%
<b>7015 · Library</b>															
				1,384	754	689	13,414	2,827	(10,587)	21%	2%	13,414	13,414	-	100%
				3,779	2,265	2,343	28,441	8,387	(20,054)	29%	28%	28,441	28,441	-	100%
				-	145	-	2,500	145	(2,355)	6%	0%	2,500	2,500	-	100%
				-	-	-	500	-	(500)	0%	0%	500	500	-	100%
				-	350	-	550	350	(200)	64%	0%	550	550	-	100%
				-	194	147	4,500	341	(4,159)	8%	9%	4,500	4,500	-	100%
				-	-	126	2,054	126	(1,928)	6%	20%	2,054	2,054	-	100%
				246	774	897	13,936	1,917	(12,019)	14%	5%	13,936	13,936	-	100%
				247	598	520	6,707	1,365	(5,342)	20%	2%	6,707	6,707	-	100%
				1,501	-	581	10,800	2,082	(8,718)	19%	11%	10,800	10,800	-	100%
				7,157	5,080	5,303	83,402	17,540	(65,862)	21%	13%	83,402	83,402	-	100%
<b>7100 · Miscellaneous</b>															
				74	(74)	-	-	-	-	0%	8%	-	-	-	0%
				-	-	-	-	-	-	0%	100%	-	-	-	0%
				-	74	100	500	174	(326)	35%	1%	500	500	-	100%
				47	47	-	675	94	(581)	14%	21%	675	675	-	100%
				-	-	-	700	-	(700)	0%	0%	700	700	-	100%
				-	-	-	3,000	-	(3,000)	0%	35%	3,000	3,000	-	100%
				-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
				-	477	1,075	12,000	1,552	(10,448)	13%	17%	12,000	12,000	-	100%
				-	-	-	-	-	-	0%	100%	-	-	-	0%
				121	524	1,175	17,875	1,820	(16,055)	10%	43%	17,875	17,875	-	100%
<b>7150 · Sewer &amp; Water Dept.</b>															
				-	-	1,724	8,500	1,724	(6,776)	20%	20%	8,500	8,500	-	100%
				-	-	1,724	8,500	1,724	(6,776)	20%	20%	8,500	8,500	-	100%
<b>7200 · Office Machines/Sup/Mnt.</b>															
				-	1,484	1,358	10,150	2,842	(7,308)	28%	31%	10,150	10,150	-	100%
				-	-	-	1,323	-	(1,323)	0%	110%	1,323	1,323	-	100%
				5,230	1,777	525	9,622	7,532	(2,090)	78%	83%	9,622	9,622	-	100%
				12,920	-	-	15,387	12,920	(2,467)	84%	103%	15,387	15,387	-	100%
				-	-	-	1,000	-	(1,000)	0%	13%	1,000	1,000	-	100%
				-	-	-	7,000	-	(7,000)	0%	21%	7,000	7,000	-	100%
				-	-	-	5,000	-	(5,000)	0%	100%	5,000	5,000	-	100%
				366	249	261	3,225	876	(2,349)	27%	22%	3,225	3,225	-	100%
				2,009	-	-	4,162	2,009	(2,153)	48%	55%	4,162	4,162	-	100%
				-	-	-	708	-	(708)	0%	0%	708	708	-	100%
				20,525	3,510	2,144	57,577	26,179	(31,398)	45%	64%	57,577	57,577	-	100%

Town of Sprague  
BOF Budget vs. Actual  
with YE estimated totals  
July through September 2021

	July 2021	August 2021	Sept 2021	Current Year Totals				Comparison	Estimated Year-End Totals				
				Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget	
<b>7300 · Interest Payments - Bonds</b>													
7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	8,125	20,500	8,125	(12,375)	40%	50%	20,500	20,500	-	100%	
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	-	-	-	14,800	-	(14,800)	0%	0%	14,800	14,800	-	100%	
7300-16 · 2013 Bonds-Various Purposes	-	54,338	-	103,675	54,338	(49,337)	52%	53%	103,675	103,675	-	100%	
7300-17 · 2020 Bonds-Various Purposes	-	77,600	-	152,900	77,600	(75,300)	51%	0%	152,900	152,900	-	100%	
<b>Total 7300 · Interest Payments - Bonds</b>	-	131,938	8,125	291,875	140,063	(151,812)	48%	46%	291,875	291,875	-	100%	
<b>7305 · Redemption of Debt-Principal</b>													
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 · 2009 Bond-Roads, Roof, Fire App, AD	-	-	-	110,000	-	(110,000)	0%	0%	110,000	110,000	-	100%	
7305-16 · 2013 Bonds Various Purposes	-	250,000	-	250,000	250,000	-	100%	100%	250,000	250,000	-	100%	
7305-17 · 2020 Bonds - Various Purposes	-	115,000	-	115,000	115,000	-	100%	101%	115,000	115,000	-	100%	
<b>Total 7305 · Redemption of Debt-Principal</b>	-	365,000	-	560,000	365,000	(195,000)	65%	74%	560,000	560,000	-	100%	
7360 · Operating Transfers CNR Fund	-	-	-	22,000	-	(22,000)	0%	0%	22,000	22,000	-	100%	
7500 · Board of Education	205,181	431,132	339,706	6,787,139	976,019	(5,811,120)	14%	14%	6,787,139	6,787,139	-	100%	
<b>Total Expense</b>	395,955	1,024,568	489,834	9,634,027	1,910,357	(7,723,670)	20%	21%	9,634,027	9,634,027	-	100%	
<b>Net Ordinary Income</b>	2,725,284	(589,747)	(384,497)	178,836	1,751,040	1,572,204			188,752	178,836	9,916	106%	
<b>Net Income</b>	2,725,284	(589,747)	(384,497)	178,836	1,751,040	1,572,204			188,752	178,836	9,916	106%	
<b>Summary</b>	<b>July 2021</b>	<b>August 2021</b>	<b>Sept 2021</b>	<b>Current Year Totals</b>					<b>Estimated Year-End Totals</b>				
Board of Selectmen Expenditures	\$ 190,774	\$ 593,436	\$ 150,128	\$ 2,846,888	\$ 934,338	\$ (1,912,550)	33%	37%	\$ 2,846,888	\$ 2,846,888	\$ -	100%	
Board of Education Expenditures	\$ 205,181	\$ 431,132	\$ 339,706	\$ 6,787,139	\$ 976,019	\$ (5,811,120)	14%	14%	\$ 6,787,139	\$ 6,787,139	\$ -	100%	
<b>Total Expenditures</b>	\$ 395,955	\$ 1,024,568	\$ 489,834	\$ 9,634,027	\$ 1,910,357	\$ (7,723,670)	20%	21%	\$ 9,634,027	\$ 9,634,027	\$ -	100%	







BOE Budget v. Actual 9/30/2021											
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance	
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,072.00	\$ -	\$ -	\$ 2,072.00	\$ 489.94	\$ -	\$ 489.94	\$ 1,582.06	\$ 1,569.47	\$ 12.59	
2320.52300. Pension Contributions - Superintendent's Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 113.76	\$ -	\$ 113.76	\$ 379.24	\$ 379.27	\$ (0.03)	
2320.52800. Health Insurance - Superintendent's Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 1,905.44	\$ -	\$ 1,905.44	\$ 4,124.56	\$ 3,810.81	\$ 313.75	
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 7.79	\$ -	\$ 7.79	\$ 292.21	\$ -	\$ 292.21	
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 250.00	\$ -	\$ 250.00	\$ 1,311.00	\$ 3,190.00	\$ (1,879.00)	
<b>Total</b>	<b>\$ 99,392.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,392.00</b>	<b>\$ 25,431.70</b>	<b>\$ -</b>	<b>\$ 25,431.70</b>	<b>\$ 73,960.30</b>	<b>\$ 75,617.98</b>	<b>\$ (1,657.68)</b>	
<b>2400-School Administration Office</b>											
2400.51900. Wages Paid - Principal	\$ 125,050.00	\$ -	\$ -	\$ 125,050.00	\$ 32,483.64	\$ -	\$ 32,483.64	\$ 92,566.36	\$ 92,810.36	\$ (244.00)	
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,163.00	\$ -	\$ -	\$ 59,163.00	\$ 9,788.81	\$ -	\$ 9,788.81	\$ 49,374.19	\$ 49,374.19	\$ -	
2400.52100. Group Life Insurance - School Administration Office	\$ 202.00	\$ -	\$ -	\$ 202.00	\$ 54.60	\$ -	\$ 54.60	\$ 147.40	\$ 147.00	\$ 0.40	
2400.52200. FICA/Medicare Employer - School Administration	\$ 6,340.00	\$ -	\$ -	\$ 6,340.00	\$ 1,209.47	\$ -	\$ 1,209.47	\$ 5,130.53	\$ 5,133.26	\$ (2.73)	
2400.52300. Pension Contributions - School Admin Office	\$ 1,770.00	\$ -	\$ -	\$ 1,770.00	\$ -	\$ -	\$ -	\$ 1,770.00	\$ 1,769.56	\$ 0.44	
2400.52800. Health Insurance - School Administration Office	\$ 26,725.00	\$ -	\$ -	\$ 26,725.00	\$ 8,444.48	\$ -	\$ 8,444.48	\$ 18,280.52	\$ 16,888.92	\$ 1,391.60	
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 510.27	\$ -	\$ 510.27	\$ 2,989.73	\$ -	\$ 2,989.73	
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00	
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 263.29	\$ -	\$ 263.29	\$ 2,236.71	\$ -	\$ 2,236.71	
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 249.00	\$ -	\$ 249.00	\$ 765.00	\$ 675.00	\$ 90.00	
<b>Total</b>	<b>\$ 229,014.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 229,014.00</b>	<b>\$ 53,003.56</b>	<b>\$ -</b>	<b>\$ 53,003.56</b>	<b>\$ 176,010.44</b>	<b>\$ 166,798.29</b>	<b>\$ 9,212.15</b>	
<b>2510-Business Office</b>											
2510.51901. Wages Paid - Non Certified - Business Office	\$ 91,863.00	\$ -	\$ -	\$ 91,863.00	\$ 21,226.03	\$ -	\$ 21,226.03	\$ 70,636.97	\$ 74,815.76	\$ (4,178.79)	
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 22.68	\$ -	\$ 22.68	\$ 45.32	\$ 45.36	\$ (0.04)	
2510.52200. FICA/Medicare Employer - Business Office	\$ 7,028.00	\$ -	\$ -	\$ 7,028.00	\$ 1,614.74	\$ -	\$ 1,614.74	\$ 5,413.26	\$ 5,732.46	\$ (319.20)	
2510.52300. Pension Contributions - Business Office	\$ 2,020.00	\$ -	\$ -	\$ 2,020.00	\$ 694.23	\$ -	\$ 694.23	\$ 1,325.77	\$ 3,829.23	\$ (2,503.46)	
2510.52800. Health Insurance - Business Office	\$ 9,127.00	\$ -	\$ -	\$ 9,127.00	\$ 2,890.72	\$ -	\$ 2,890.72	\$ 6,236.28	\$ 5,781.49	\$ 454.79	
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 3,612.68	\$ -	\$ 3,612.68	\$ 11,387.32	\$ 12,760.46	\$ (1,373.14)	
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 611.25	\$ -	\$ 611.25	\$ 25,138.75	\$ 25,345.00	\$ (206.25)	
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00	
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 79.99	\$ -	\$ 79.99	\$ 920.01	\$ -	\$ 920.01	
<b>Total</b>	<b>\$ 152,156.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 152,156.00</b>	<b>\$ 30,752.32</b>	<b>\$ -</b>	<b>\$ 30,752.32</b>	<b>\$ 121,403.68</b>	<b>\$ 128,309.76</b>	<b>\$ (6,906.08)</b>	
<b>2600-Building &amp; Grounds</b>											
2600.51901. Wages Paid - Building Maintenance	\$ 109,255.00	\$ -	\$ -	\$ 109,255.00	\$ 22,972.71	\$ -	\$ 22,972.71	\$ 86,282.29	\$ 82,822.03	\$ 3,460.26	
2600.52100. Group Life Insurance - Maintenance Department	\$ 138.00	\$ -	\$ -	\$ 138.00	\$ 47.25	\$ -	\$ 47.25	\$ 90.75	\$ 141.75	\$ (51.00)	
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,358.00	\$ -	\$ -	\$ 8,358.00	\$ 1,729.15	\$ -	\$ 1,729.15	\$ 6,628.85	\$ 11,925.76	\$ (5,296.91)	
2600.52300. Pension Contributions - Maintenance Office	\$ 3,528.00	\$ -	\$ -	\$ 3,528.00	\$ 712.82	\$ -	\$ 712.82	\$ 2,815.18	\$ 5,550.05	\$ (2,734.87)	
2600.52800. Health Insurance - Maintenance	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 2,710.08	\$ -	\$ 2,710.08	\$ 8,698.92	\$ 8,130.18	\$ 568.74	
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 5,327.90	\$ 17,382.39	\$ 22,710.29	\$ 364.71	\$ -	\$ 364.71	
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 1,914.00	\$ 5,856.84	\$ 7,770.84	\$ 164.16	\$ -	\$ 164.16	
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 60.61	\$ 60.61	\$ 4,939.39	\$ -	\$ 4,939.39	
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,349.57	\$ 1,296.14	\$ 4,645.71	\$ 354.29	\$ -	\$ 354.29	
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 583.13	\$ 1,875.00	\$ 2,458.13	\$ 41.87	\$ -	\$ 41.87	
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 390.45	\$ 1,275.00	\$ 1,665.45	\$ 34.55	\$ -	\$ 34.55	
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 1,242.82	\$ 6,552.00	\$ 7,794.82	\$ 3,205.18	\$ -	\$ 3,205.18	
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 100.00	
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 970.48	\$ 329.24	\$ 1,299.72	\$ 14,700.28	\$ 14,700.28	\$ -	
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 14,591.23	\$ 45,412.51	\$ 60,003.74	\$ 546.26	\$ -	\$ 546.26	
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 8,000.00	\$ 3,000.00	
2600.56240. Heating Oil	\$ 21,150.00	\$ -	\$ -	\$ 21,150.00	\$ -	\$ 16,149.07	\$ 16,149.07	\$ 5,000.93	\$ -	\$ 5,000.93	
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 32.76	\$ -	\$ 32.76	\$ 367.24	\$ 300.00	\$ 67.24	
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494.83	\$ 494.83	\$ (494.83)	\$ -	\$ (494.83)	
<b>Total</b>	<b>\$ 298,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 298,098.00</b>	<b>\$ 56,574.35</b>	<b>\$ 96,683.63</b>	<b>\$ 153,257.98</b>	<b>\$ 144,840.02</b>	<b>\$ 131,570.05</b>	<b>\$ 13,269.97</b>	
<b>2700-Student Transportation</b>											
2700.55100. Contracted Pupil Transp Reg	\$ 394,192.00	\$ -	\$ -	\$ 394,192.00	\$ -	\$ -	\$ -	\$ 394,192.00	\$ 338,127.00	\$ 56,065.00	
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 81,030.00	\$ -	\$ -	\$ 81,030.00	\$ -	\$ 70,690.60	\$ 70,690.60	\$ 10,339.40	\$ 2,193.72	\$ 8,145.68	
2700.55109. Contracted Pupil Transp Spec Ed Elem/Summer	\$ 22,905.00	\$ -	\$ -	\$ 22,905.00	\$ 11,015.40	\$ 32,612.80	\$ 43,628.20	\$ (20,723.20)	\$ 13,056.80	\$ (33,780.00)	
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 5,000.00	\$ 3,775.00	
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 330.60	\$ 35,113.64	\$ 35,444.24	\$ (444.24)	\$ -	\$ (444.24)	
<b>Total</b>	<b>\$ 544,402.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 544,402.00</b>	<b>\$ 11,346.00</b>	<b>\$ 138,417.04</b>	<b>\$ 149,763.04</b>	<b>\$ 394,638.96</b>	<b>\$ 358,377.52</b>	<b>\$ 36,261.44</b>	
<b>6000-HS Tuition</b>											
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,180,533.00	\$ -	\$ -	\$ 1,180,533.00	\$ 312,083.32	\$ 624,166.64	\$ 936,249.96	\$ 244,283.04	\$ 244,283.04	\$ -	
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 524,480.00	\$ -	\$ -	\$ 524,480.00	\$ -	\$ -	\$ -	\$ 524,480.00	\$ 727,026.53	\$ (202,546.53)	
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 259,859.00	\$ -	\$ -	\$ 259,859.00	\$ 194,305.72	\$ 76,775.00	\$ 271,080.72	\$ (11,221.72)	\$ 48,586.60	\$ (59,808.32)	
<b>Total</b>	<b>\$ 1,964,872.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,964,872.00</b>	<b>\$ 506,389.04</b>	<b>\$ 700,941.64</b>	<b>\$ 1,207,330.68</b>	<b>\$ 757,541.32</b>	<b>\$ 1,019,896.17</b>	<b>\$ (262,354.85)</b>	
<b>6100-Elementary Tuition</b>											
6100.55631. Tuition - Elem Special Ed - private schools	\$ 79,398.00	\$ -	\$ -	\$ 79,398.00	\$ 8,901.00	\$ 72,335.00	\$ 81,236.00	\$ (1,838.00)	\$ -	\$ (1,838.00)	
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 144,984.00	\$ -	\$ -	\$ 144,984.00	\$ -	\$ -	\$ -	\$ 144,984.00	\$ 31,420.00	\$ 113,564.00	
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,334.00	\$ 6,334.00	\$ (6,334.00)	\$ 96,510.00	\$ (102,844.00)	

BOE Budget v. Actual 9/30/2021										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
<b>Total</b>	\$ 224,382.00	\$ -	\$ -	\$ 224,382.00	\$ 8,901.00	\$ 78,669.00	\$ 87,570.00	\$ 136,812.00	\$ 127,930.00	\$ 8,882.00
<b>Total Expenditures</b>	\$ 6,787,139.00	\$ -	\$ -	\$ 6,787,139.00	\$ 1,226,939.37	\$ 1,125,813.62	\$ 2,352,752.99	\$ 4,434,386.01	\$ 4,419,986.92	\$ 14,399.09

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on West Haven Subcommittee  
**Date:** October 29, 2021

The West Haven Subcommittee met on October 19. In addition to a comprehensive update on Fire District initiatives, the Subcommittee received updates on several other open items including the FY 2021 Memorandum of Agreement and preliminary FY 2021 financial results.

Fire Districts: The Fire Districts update reported on the current status of each of the recommendations in the 2019 Fire Study prepared by ESCI. In depth updates were provided on the current plans for funding each district's pension plan. The Allingtown District has been fully funding its ADEC and budgeting for additional contributions to the plan for several years. Additional contributions have also been built into the Allingtown 5-Year Financial Plan. The results of the pension valuation currently underway will provide insight into the impact of adjusting assumptions for rate of return and amortization period and indicate any further funding changes that may be necessary to accelerate improvements to the funded status of the plan. The West Shore District has settled on a level funding plan based on prior recommendations from the actuarial firm and has incorporated that funding plan into its 3-Year Financial Plan. The Center Fire District has devised a short-term plan for reaching its projected ADEC requirements in the coming years and will be exploring the potential for adopting a level funding plan similar to the West Shore District.

Each of the districts' multi-year financial plans (5-Year for Allingtown and 3-Year for West Shore and Center) has been updated to reflect their current pension funding strategies. The revisions to the financial plans have also incorporated the impact of planned apparatus purchases and previously unbudgeted revenue from the State PILOT grant program.

A plan and timeline for coordinating the consolidation of pension investment services needs to be developed for the districts and for the City. Subcommittee members have emphasized that the City and districts should adopt best practices in this effort such as:

- Consolidating funds for investment purposes into one investment pool, while still tracking the pension funds separately within that investment pool.
- Hiring an independent investment advisor who is not paid on the basis of funds managed or on the basis of which assets are selected.
- Tasking the independent advisor with providing guidance on appropriate asset allocation, assisting with an asset liability study, assisting in the selection of investment managers.

The assistance of the Office of the State Treasurer was offered to support the City and districts in moving forward on this initiative.

FY 2021 MOA and Open Issues: The Subcommittee reviewed an update on the financial system training plan which is one of the open items from the MOA. The status of several prior year audit findings was also discussed. The City advised it would be submitting a revised plan for complying with the MOA requirements. A document subsequently submitted by the City has been included in the 11/3/21 meeting materials for review and discussion.

Staffing Issues: The City updated the status of several recruitments. As of the Subcommittee meeting, the Accounts Payable Analyst position had not yet been posted.

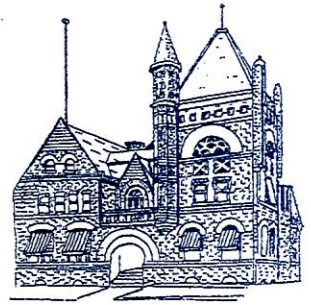
FY 2021 Preliminary Budget Results: The most recent projections indicated that the City will close FY 2021 with a deficit of about -\$1.8 million before taking into consideration any Municipal Restructuring Funds. That figure assumed that a budgeted \$600,000 transfer to Fund Balance would occur and also included a \$500,000 contingency for any remaining unanticipated expenses. The end-of-year projection also suggested that an additional \$750,000 in Education expenditures had yet to be recorded. The Subcommittee inquired about the makeup of those remaining expenses.

\* The next meeting of the West Haven Subcommittee is November 16<sup>th</sup>.



## Office of the Mayor

City of West Haven  
355 Main Street  
West Haven, Connecticut 06516



City Hall  
1896-1968

**Nancy R. Rossi**  
*Mayor*

October 22, 2021

State of Connecticut  
Office of Policy and Management  
450 Capitol Avenue  
Hartford, CT 06106-1379

RE: MOA Update as of October 21, 2021

Dear Secretary McCaw,

Attached please find Exhibit A, which was transmitted to Kim Kennison, Julian Freund and copied to Michael Milone and Finance Director, Frank Cieplinski. I have also included a copy of the email.

Exhibit B is the Summary of Status of City of West Haven Compliance with FY 2021 MOA which highlights delayed or open items with explanations.

Exhibit C is a letter from Finance Director, Frank Cieplinski, outlining steps to implement Munis training without Munis coming on site.

Exhibit D is the Corrective Action plan from FY19 Audit Issues. Item 4, is still open due to the fact that our Purchasing Agent was involved in the implementation of ADP. For the past three weeks the Purchasing Agent is out on paid leave. The City has contracted a consultant on October 18<sup>th</sup> to fill the void in Purchasing.

Items 7 & 8 are near completion, it took additional time as the auditors had to perform additional testing due to the anomaly.

Exhibit E is the Corrective Action plan from FY20 Audit Issues due to Non Material Findings. Items 3 and 6 are due to the absence of the Purchasing Agent, please review Exhibit D, Item 4.

Exhibit F is explained in Exhibit A, 1 of 4, B. Human Resources Action Plan. The City has not had a full time Personnel Director since June 30<sup>th</sup>. Although the City was actively advertising for a full time Personnel Director it took time to go through the resumes and make a selection. To further complicate the hiring practice, the Personnel Director, per our City Charter, is appointed by the Mayor and serves at the pleasure of the Mayor. Therefore, the majority of the applicants were not interested in leaving a position to take the position in West Haven when they were only guaranteed to the first Sunday in December of 2021. If the current Mayor won the election the Personnel Director could stay, however if the Mayor lost the election the Personnel Director would leave by the first Sunday in December.

But after several months I was able to retain a Personnel Directory with over 25 years of experience. The position is now filled full time and she is actively working on Exhibit F.

Exhibit G IT Security Action Plan, also refer to Exhibit A, C, IT Security Action Plan. IT is continuing to work on this initiative every day and has made a lot of progress.

Exhibit A, 3 Of 4, D. Finance Department Staffing Issues Exhibit B, 3 of 4, Item 12. The Finance Department went through a major restructuring which is explained in Exhibit A, 3 of 4. Several positions were upgraded and a new position of an Administrative Clerk was added. All positions have been filled with the exception of the new upgraded position of the A/P Analyst, which has been posted.

If there are any further questions, please do not hesitate to contact me directly.

Sincerely,



Nancy R Rossi,  
Mayor

City of West Haven and State of Connecticut  
Office of Policy and Management  
Memorandum of Agreement  
Status Tracking Report for October 1, 2021

A. MUNIS Training and Development Implementation, Items 7, 7a

This project has taken longer than expected due to a key staff vacancy, Accounts Payable Analyst, which I have explained in past reports and also due to the expanded nature of this project. One of the critical elements of this project has been the evaluation and enhancement of our accounts payable/purchasing procedure, which has now grown to include a thorough revision to the documents and some of the procedures and compliance requirements used in our bidding and request for proposal (RFP) solicitations. While this was not considered in our original plan for this project it is evident to staff that it be incorporated into this restructuring of our purchasing program.

In response to this new element of the project we are utilizing the services of the South Central Connecticut Regional Council of Governments (SCRCOG), who have a purchasing consultant on retainer to support the needs of their member municipalities. This individual has been assisting us in the evaluation and enhancement of this bidding and RFP solicitation process to the limited extent allowed in our SCRCOG agreement, but we intend to contract directly with her to ensure the completion of this element of the project in a comprehensive and timely manner. We will also utilize her services to assist in other elements of this project as the need arises.

Additionally and with the much appreciated support from the MARB and the OPM staff, Finance Director Frank Cieplinski has initiated the posting process for the Accounts Payable Analyst and we hope to have this position filled by the time I submit my next monthly report to you, provided we have a suitable qualified candidate for this position. This staff addition will eventually allow our Procurement Manager to devote much more of his time to this project as originally planned.

The portion of our policy and procedures manual outlining the MUNIS purchase requisition process is sufficiently developed to allow us to pursue the actual MUNIS training for our employees. We are confident that we are now at a point where we can pursue this project on two parallel tracks – the document and procedures development portion and the accounting system training portion, and not have to delay the training portion any longer. This will allow us to pursue the introductory MUNIS training with in-house assistance, even if MUNIS is still limited to remote training and not their usual on-site training. Once this plan is finalized we will have a revised action plan developed and transmitted to OPM by my next monthly report.

B. Human Resources Action Plan, Items 10, 10a, 10b

As I mentioned at the MARB Subcommittee meeting on September 23, I have appointed a Personnel Director who will begin in mid-October. The candidate has over 25 years of experience in Human Resources and possesses a Bachelor Degree from the University of CT and Master Degree from the University of New Haven.

Additionally the newly created position of Human Resource Generalist will be posted within the next two weeks and with this hiring will complete the filling of all the positions in the newly restructured Personnel Department.

C. Information Technology Security Action Plan, Items 11, 11a, 11b

As you know, our IT Manager Jumaine Samuels has developed and followed the attached "IT Strategy Roadmap," which I will reference in my summary of our progress with this project.

We have completed the tasks identified in phase I, "Design/Plan," and will have completed the tasks 1 and 2 in phase II by mid-October. However, within phase II, tasks 3 and 4, migrating all staff users to the Microsoft 365 release and educating users on the system, has taken longer than expected but has not delayed the implementation of tasks 1 and 2 in phase III.

Mr. Samuels has made security of our IT system his highest priority throughout his IT Strategy Roadmap starting with Blum Shapiro's plan to upgrade the Network Operating Systems to a newer, supported version of the most current Windows server. This has been accomplished in phase I of his Roadmap on the primary servers supporting most of the City's IT needs that were identified in the report.

Also recommended in the Blum Shapiro report was the "Upgrade of Windows 7 Workstations to a Supported Version of Windows." This migration of all staff users to Microsoft 365 was referenced in the second paragraph of this section. It has been started and will continue until all work stations have been converted.

The Blum Shapiro recommendation to "Develop and Test a Comprehensive Disaster Recovery Plan" has been planned and as Mr. Samuels's Roadmap indicates is scheduled for implementation at the start of the new calendar year. Due to the cost of this initiative and the demands of the IT staff it was programmed into the later phase of this plan.

The recommendation to "Develop a Laptop Security Program" is included in the Roadmap plan for the later stages of the project but the laptops are currently protected by a less robust system, which has provided adequate but not the enhanced security protection of the replacement system.

The recommendation to "Align Password Standards with NIST 800-63" had been completed prior to Mr. Samuels's appointment as IT Manager. However Mr. Samuels indicated that while this installation has provided adequate security protection his plan does include a revised and upgraded protection system due to be installed at the later stage of his Roadmap.

Blum Shapiro recommended that the City "Evaluate and Document PCI Compliance." This recommendation applies to third party administrators providing credit card services to the City. This affects about five City departments and Mr. Samuels indicated that it is the statutory obligation of the City's third party administrator to meet their security standards, which is being confirmed in his review of the contractual agreement with the vendor.

The remaining item in the Blum Shapiro report recommends that the City adopt a Mobile Device Management (MDM) system. The City has an existing service protection provider which is good



but not comprehensive according to Mr. Samuels. Given the limited use of personal mobile devices being used by City staff and the expense associated with this upgrade, Mr. Samuels will be exploring possible funding sources for this upgrade.

There is currently a network password control system in place but in response to the Blum Shapiro recommendation Mr. Samuels had planned to upgrade this protection to deploy a managed SIEM system as identified in his Roadmap plan and presuming funding is available.

D. Finance Department Staffing, Item 12

One of the most critical positions to be filled in this Department has been the vacant position of Accounts Payable Analyst, which was reclassified in the FY 22 budget from the former position of Accounts Payable Clerk. As previously discussed this position reclassification was done to better meet the needs of the department by upgrading the classification to require an enhanced professional skill set. This change resulted in opposition from the City's bargaining unit which has delayed this hiring and had a deleterious impact on the entire Finance operation and the implementation of our MUNIS training efforts and the accounts payable process restructuring.

This was discussed extensively at the MARB meeting on September 9, and as I stated earlier in this report, with the much appreciated support of MARB members and OPM staff, Finance Director Frank Cieplinski has initiated the posting process for this position. We anticipate that this position will be filled by the time I submit my next monthly status report provided we find a suitable, qualified candidate for this position.

The new position of Administrative Assistant has been posted.

**Nancy R. Rossi**

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**From:** Nancy R. Rossi  
**Sent:** Saturday, September 25, 2021 11:05 AM  
**To:** Kennison, Kimberly; Freund, Julian  
fcieplinski@westhaven-ct.gov; 'MICHAEL MILONE'  
**Subject:** Status Tracking Report for October 1, 2021  
**Attachments:** DOC092521-09252021105924.pdf

Good Morning,

Please find attached the Status Tracking Report for October 1, 2021.

Is this report just kept internally, or is this report distributed to all of the MARRB members.

Thank you,

Nancy R Rossi  
Mayor

Exhibit A

4 of 4

Exhibit B  
1 of 4

Summary Status of City of West Haven Compliance with FY 2021 MOA

<b>Section:</b> 6.a	<b>Requirement:</b> Remit to OPM \$100,000 MARB Fee for FY 2021	<b>Current Status:</b> Complete
<b>Discussion:</b> Received within 2 weeks of execution of MOA		
<b>Section:</b> 6.b and 6.c	<b>Requirement:</b> Provide MARB fee expense detail to City	<b>Current Status:</b> Complete
<b>Discussion:</b> Transmitted 2/8/21. Updated version transmitted 5/13.		
<b>Section:</b> 7 and 7.a	<b>Requirement:</b> By May 1, the City shall submit to OPM a revised Munis training plan based on recommendations in 2018 Blum Shapiro report. The City shall implement the plan.	<b>Current Status:</b> Delayed Exhibit C
<b>Discussion:</b> Delays due in part to vacancies and demands of ADP project. Schedule outline included first training phase in July; second phase in October. Training not yet implemented.		
<b>Section:</b> 8 and 8.a	<b>Requirement:</b> By April 20, the City and Board of Education shall complete implementation of all corrective actions addressing FY 2019 audit findings. Monthly updates are to be provided to the MARB Subcommittee.	<b>Current Status:</b> Pending verification
<b>Discussion:</b> Written reports on FY 2019 findings not provided since Nov. 2020. Verbal updates only. Verification of closed items is pending (upcoming FY 2021 audit). Exhibit D		

<p><b>Section:</b> 9.a and 9.b</p>	<p><b>Requirement:</b> By April 20, the City shall submit to OPM a corrective action plan to address FY 2020 audit findings. The City shall implement the plan and include funding necessary for closing findings in its FY 2022 budget.</p>	<p><b>Current Status:</b> Pending verification  Exhibit E</p>
<p><b>Discussion:</b> Corrective action plan submitted for April Subcommittee meeting Monthly reporting provided only in June and July only FY 2022 budget included funding for restructuring of Finance Department Closed items pending verification (upcoming FY 2021 audit) Last status report (July) shows two items remaining open</p>		
<p><b>Section:</b> 10.a and 10.b</p>	<p><b>Requirement:</b> By April 1, the City shall submit to OPM for approval a revised Human Resources (Personnel Department) Action Plan to address the findings in the Nov. 2019 HR Consulting Group report. The plan shall include milestone dates and responsible parties assigned to specific tasks.  Monthly status reports are to be provided, and the FY 2022 budget shall include any funding necessary to implement the revised plan.</p>	<p><b>Current Status:</b> Delayed  Exhibit F</p>
<p><b>Discussion:</b> No revised plan submitted</p>		
<p><b>Section:</b> 11.a and 11.b</p>	<p><b>Requirement:</b> By May 1, the City shall submit to OPM for approval an Information Technology Security Action Plan to address a 2020 review of IT controls. The plan shall be implemented and the FY 2022 shall include any funding needed for implementation.  After concern expressed by City about documenting potentially sensitive information, OPM advised City to prepare summary plan referencing recommendations in study, steps to be taken and resources needed</p>	<p><b>Current Status:</b> Delayed  Exhibit G</p>
<p><b>Discussion:</b> No plan submitted referencing 2020 review No itemization of resources required</p>		

Exhibit B  
3 of 4

<b>Section:</b> 12	<b>Requirement:</b> The City shall ensure that sufficient staffing and resources are in place to address FY 2019 audit findings regarding the procurement function and for efficient operation and management of the Finance Department.	<b>Current Status:</b> Open
<b>Discussion:</b> Procurement Manager position created and filled (currently pulled away to help backfill A/P vacancy) Accounts Payable position vacant since end of June (retirement announced by April) Other Finance Department positions filled based on restructuring funded in FY 2022 budget		
<b>Section:</b> 13.a and 13.b	<b>Requirement:</b> The City shall coordinate the preparation of a 3-Year Fire Districts Plan by 5/30, including projected revenues, expenditures and mill rates. Quarterly updates on the status of the creation of the Tri-District Commission and plan development are to be provided.	<b>Current Status:</b> In compliance (ongoing)
<b>Discussion:</b> Tri-District Commission created 3-Year Financial Plans developed Written status reports provided in May and July; presentation at the July Subcommittee meeting Follow-up on numerous elements to continue		
<b>Section:</b> 14	<b>Requirement:</b> By April 1, the City shall provide an update on the preliminary results of the revaluation.	<b>Current Status:</b> Completed
<b>Discussion:</b> Results of 2020 revaluation presented to Subcommittee at March meeting		
<b>Section:</b> 15	<b>Requirement:</b> By April 1, the City shall submit to OPM an update comparing the assumptions used in the FY 2021 budget to actual revenues and expenditures	<b>Current Status:</b> Completed
<b>Discussion:</b> Relevant comparative data included in proposed FY 2022 budget document		

<b>Section:</b>	<b>Requirement:</b>	<b>Current Status:</b>
16	By April 1, the City shall submit to OPM written recommendations regarding proposed future proceeds from the sales of City property.	Ongoing
<b>Discussion:</b> Draft policy prepared in 2019; No property sales proposed in FY 2022 budget		
<b>Section:</b>	<b>Requirement:</b>	<b>Current Status:</b>
17.a – 17.e	The City shall submit its proposed budget for FY 2022 by March 18. Proposal to include detailed assumptions regarding school enrollment projections, tuition projections and various education related grants and expenditures. Budget data from the independent fire districts was also required. The MOA also required certain procedural steps to ensure that the City Council adopted a budget that was responsive to MARB feedback.	Complete
<b>Discussion:</b> Proposed budget submitted on time Certain supporting data regarding schools was not provided with the submitted budget and needed to be requested during the review process The budget ultimately adopted was consistent with MARB guidance and input		
<b>Section:</b>	<b>Requirement:</b>	<b>Current Status:</b>
18.a – 18.f	The City shall submit an updated 5-Year Plan with the proposed FY 2022 budget.	Complete
<b>Discussion:</b> The 5-Year Plan was submitted after the submittal of the proposed FY 2022 budget Certain supporting data was not provided with the original submittal and needed to be requested during the review process The 5-Year Plan ultimately approved by the MARB was consistent with MARB guidance and input and was approved by the City Council		

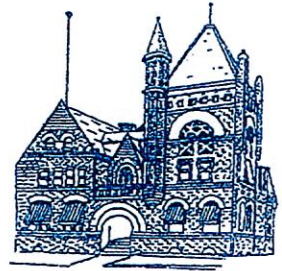
*Note: The deadlines shown in the above table reflect the revised timelines requested by the City in its April 1 status report.*

Exhibit C



**Frank M. Cieplinski**  
*Finance Director*

**Department of Finance**  
City of West Haven  
355 Main Street  
West Haven, Connecticut 06516



City Hall  
1896-1968

09/30/2021

To: Municipal Accountability Review Board  
Subject: MUNIS training / Process Review

As reported previously Tyler Technologies has suspended onsite training due to the pandemic. I have reached out to Tyler Tech and scheduled a 4 hour zoom session on the afternoon of October 20, 2021. The purpose of this session to provide a best practice demonstration of the entire purchasing and accounts payable life cycle. I have asked them to give the demonstration as if we have never seen the system before thereby allowing us to see the systemic capabilities and develop new internal processes to streamline and get tighter controls around these activities.

Once we can redesign where needed I will be able to start a training program within the City. My hope is that when I am ready to roll out formal training along with documentation onsite training will again be an option. If remote training is all that is available we will make the best use of that opportunity.

I am targeting late November as the initial training sessions. It should be noted that my intention is to implement a "Train the Trainer" program where initially a small group will become proficient and begin the process of rolling out internal training shortly thereafter. By utilizing this method the City will not only avoid costs related to multiple training sessions but we will then be in a position to offer periodic refresher classes whenever needed.

Prior to joining the West Haven team I regularly conducted classes through a program we called "Lunch & Learn" where employees would have their lunch while the training sessions were taking place. We were able to provide insight into financial fundamentals as well as introductory and advanced excel training. If I am successful in rolling out a similar program it should provide a platform for ongoing improvement.

I will update the MARB as training materials are prepared and sessions are developed and implemented. If we are successful with the purchasing/AP modules we will begin rolling out other module training including budgeting and grant projects with the hope that the City can start utilizing the software platform to it's full capabilities.

Regards,

Frank M. Cieplinski  
Finance Director, City of West Haven

CITY OF WEST HAVEN  
FY18 - 19 Audit Issues

Exhibit D  
1 of 2

ID #	Area	Condition	Remedy	Comments	Date Completed	Status
1	Education - Payables	During our testing, we noted that a significant number of invoices that were not properly recorded in the proper fiscal year.	The Board will follow the generally accepted accounting principles set forth by the auditor. Effective immediately, the Board has instituted a new systematic month end cut off procedure. This will require the AP staff to book accruals for any invoices that have not been received prior to the close. This will allow the Board to complete its Month End Budget to Actual reports in a timely fashion and provide the reports to the City for their review and to meet their reporting requirements.	All invoices have been recorded to the proper fiscal year.	06/30/2020	Closed
2	City - Payroll	Currently, the City employees that process payroll have the ability to change employee pay rates. These employees also have the ability to update/edit master files, deductions and are set up as payroll super users with no restrictions.	As of 9/1 an employee in the Personnel Department is responsible for changing rates when needed.	Further controls will be automatically implemented once ADP is in house.	09/01/2020	Closed
3	Education - Payroll	Currently, the Education Department payroll clerk that processes payroll has the ability to change employee pay rates. The employee also has the ability to update/edit employee master files, deductions and are set up as payroll super users with no restrictions.	The Board is awaiting the implementation of the of ADP as they were the company selected by the City from the Payroll RFP. This selection will clear this finding immediately. The Board has also recently hired a new payroll coordinator that will be trained accordingly. This person be taught all aspects of the new payroll system and will be shared with the city as a form of cross-training.	HR. Department enters all new employees, job changes, or salary changes into MUNIS and assigns proper salary step or change. Payroll department now only processes payroll.	07/01/2019	Closed
4	Bidding Documentation	<ul style="list-style-type: none"> <li>Bid documentation for certain projects could not be located.</li> <li>Bid waivers approved by City Council were not obtained for emergency projects above the bid threshold.</li> <li>Items purchased under State bid were not formally documented on the purchase order or voucher</li> </ul>	<ul style="list-style-type: none"> <li>Finance Director to investigate which projects were missing and identify root cause of deficiency</li> <li>Department heads have been notified to contact purchasing director prior to addressing any further issues that may be exposed.</li> <li>Department heads have been notified that all purchases made from the State Approved vendor list need to be properly documented.</li> <li>After the November 2019 election the new City Clerk corrected the situation. Employees now use unique login IDs</li> <li>New process implemented after the 6/30/19 audit and is now in place</li> </ul>	<ul style="list-style-type: none"> <li>Reminder emails were sent to Department Heads.</li> <li>Finance director will reinforce at the monthly department headas meeting</li> <li>Reminder emails were sent to Department Heads.</li> <li>Finance director will reinforce at the monthly department headas meeting</li> </ul>		Open
5	City Clerk	Currently, there are no unique separate logins for each City Clerk Department employee. All employees process transactions using the same login.			12/01/2019	Closed
6	Tax Collector	Currently, voided transactions must be approved by a senior staff member, but there is no review and approval of a monthly void report by the Tax Collector to monitor compliance with the procedure.		In addition to the 2 signatures required at the window, when the drawers are taken off and counted by an Analyst if there is no second signature as is required by business practice on the Void, it is called to the attention of the Revenue and Asset Manager. Additionally, the attached report is reviewed and balanced with the daily cash report when the month is closed.	09/01/2020	Closed
7	Pension Plans	Currently, the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Corp Counsel is working on an RFP to consolidate investment management	The respective pension commissions will need to be on board prior to any combined management.		Open
8	Alternative Investments	Although the City has their investment manager monitor their pension investments, currently, there is no formal monitoring of the alternative investments by the City Finance Department and/or Pension Commission.	Corp Counsel is working on an RFP to consolidate investment management			Open
9	Account Reconciliation	Currently, the City's withholding liability accounts were not reconciled at year end.	Accounting will implement a process to reconcile the withholding liability accounts		09/01/2020	Closed
10	Allingtown FD - Personnel files	The City Personnel Department does not maintain adequate personnel files and salary related documentation of the Allingtown Fire Department employees.	AFD has agreed to making copies of the personnel files.	Outsourcing payroll and HR will result in electronic records that can be accessed by the City Personnel Dept.		Closed



CITY OF WEST HAVEN  
FY18 - 19 Audit Issues

Exhibit D  
2 of 2

ID #	Area	Condition	Remedy	Comments	Date Completed	Status
11	Allingtown FD - Capital Assets	Capital asset deletions should be identified and reported annually. We noted that the Allingtown Fire Department have not had any significant deletions over the past two fiscal years.	I will speak to AFD again. They were to complete a physical inventory last year.	AFD is preparing an inventory list for the FY20 audit		Closed
12	Allingtown FD - Pension Fund	During the year, the Allingtown Fire Department withdrew monies from the pension fund and recorded the amount as miscellaneous revenue in the general ledger. The monies were then deposited into the pension fund and recorded as a contribution.	AFD was informed and has discontinued the process		09/01/2020	Closed
13	Education - Journal Entries	Currently, the Education Department journal entries are prepared by the Business Manager, recorded by another employee, and approved in the system by the Business Manager.	Education is revising their closing procedures in coordination with Item #1	All common journal entries are performed by a member of the Business Office and approved by the Business Manager. Any entry that needs advanced analysis will be done by the Business Manager and brought to the City Finance Director to be signed off on.	04/30/2020	Closed
14	Education - Student Activity Funds	Various student activity fund accounting records are maintained on a manual basis and are not under general ledger control.	The Board is awaiting a list of software that is used by the auditor's other clients. Once received, the Board will review and select a program. Staff will be trained and the program will be in use for the beginning of next school year (August 2020).	Software systems are still being researched. Staff training and implementation has been delayed due to the challenges of opening schools under the current climate.	closed	Open
15	Education - Education Grants	Various student activity fund accounting records are maintained on a manual basis and are not under general ledger control. We noted that in some instances certain education grants are overexpended during the year, but are adjusted to the correct balances after year end.	The Board's new systematic month end cut off procedures will extend to the Education Grants as well as the Operating Budget accounts. This procedure will ensure the proper monitoring and reporting of the general fund and grants.	Funds are being created within MUNIS to bring the accounting records under general ledger control. All grant adjustments are made in concert with the BOE's month end close procedure.	04/30/2020	Closed

Updates:

#7 Corporation Counsel has started putting together an RFP to consolidate investment management including, WHPD Pension, AFD Pension, OPEB Trust, 401k (if possible)

#9 New Junior Financial Analyst has started reconciling withholding accounts. This process previously done annually will be built into the normal monthly closing process  
#11 Allingtown Fire is completing a physical inventory for the FY20 audit

CITY OF WEST HAVEN  
FY19 - 20 Audit Issues

EXHIBIT E  
1 of 1

ID #	Area	Condition	Remedy	Comments	Date Completed	Status
<b>MATERIAL WEAKNESSES</b>						
1	Account's Payable	It was noted during the audit that some expenditures were not posted to the proper period..	The City shall follow the generally accepted accounting principles set forth by the auditor. Effective immediately as part of the year-end close process review of AP activity will be expanded to all funds and not just the General Fund, Allingtown, and Sewer.	The invoice in question was a construction invoice for the High School project. This bill was processed to the capital fund which was not part of the year-end internal reviews.	07/01/2020	Closed
<b>NON MATERIAL FINDINGS</b>						
2	Cash Controls	Controls in place are not adequate to verify that the entirety of cash received is deposited. Although bank reconciliations would catch material omissions, in performing a review of Receipt Batches during the audit, we noted instances where no approval signatures were present indicating that the batch had been reviewed.	The City shall review and revise (where needed) a control process related to the receipt and deposit of cash.			Closed
3	Purchasing - Shipping Receipts	Controls in place are not adequate to verify that goods and services ordered were properly received	Once the new purchasing manager is in the position we will review all purchasing procedures. Purchase Orders and Accounts Payable are the first areas the City wants expand MUNIS training to employees.	The purchasing person has begun the transition from his payroll responsibilities. Focus will begin on identifying gaps in the purchasing process and addressing them. Laptops have been ordered to be used for training purposes once gaps are identified.		Open
4	Bank Reconciliations	Currently there is no formal process pertaining to the review of bank reconciliations	Bank reconciliations shall be reviewed and approved in a timely manner, including dated signoff.			Closed
5	Timesheets	It was noted that there were instances where timesheets were not approved by a supervisor or department head.	As part of the new ADP process all time records must be approved or the employee will not be paid.			Closed
6	Purchasing - Approved Vendor List	The City allows purchases without first approving vendors increasing the risk of fictitious vendors as well as not being able to obtain the best price or quality.	Once the new purchasing manager is in the position we will review all purchasing procedures. A new process will be developed around vendor creation.	Tied to Item #3		Open
7	Allingtown FD - Pension	Testing found an employee who was receiving a pension benefit in excess of what was indicated by the pension census file.	There must be a policy implemented with levels of approval and review. Manual processes must be eliminated.	Currently under review. The individual in question has been notified that the monthly pension amount will be corrected immediately. Communication from the company making payments indicated that currently it is a manual process where they receive a monthly file indicating what payments should be made. No controls are in place. <b>Milliman has begun an audit of the AFD pensioners and process.</b>		Open
8	Pension Plans	Currently, the Police Pension Plan and Allingtown Pension Plan investments are managed by separate investment advisors with separate investment strategies.	Corp Counsel has issued an RFP and we are waiting for responses	The respective pension commissions may need to be on board prior to any combined management.		Open



Exhibit G

1 of 6

## **MEMORANDUM**

**To:** City of West Haven  
**From:** Jumaine Samuels  
**Date:** April 1, 2021  
**Re:** Proposed Information Technology Discovery and Forecast Update

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The City of West Haven has a clear potential to improve the quality, security, and efficiency of its' IT infrastructure.

**Objectives:** To summarize overall IT usage in the City of West Haven and to derive recommendations for immediate and changing needs while also providing a pathway to modernization for future IT priorities for decision-makers and domain experts.

### **Outline**

- I. City of West Haven Information Technology Infrastructure overview
- II. Observations & Recommendations

**I. City of West Haven Infrastructure Overview**IT Stack

- The City of West Haven current IT stack consist of eight physical servers running windows server 2008 R2 and one physical server running windows server 2019 Evaluation (trial)
- The City of West Haven is currently running VMware 5.5 to support a total of Eleven Virtual Machines running Windows server 2008 and one Windows server 2003 legacy server.
- West Haven is running a 25.18 TB Equal Logic SAN that supports our Eleven Virtual Servers.
- West Haven is running Exchange 2010 server for email communication.
- The City of West Haven manages approximately One hundred twenty plus desktops and form factors workstations running windows 10 and windows 7. I also discovered the city manages approximately 13 laptops, and 19 plus tablet devices.
- The City of West Haven Utilize 4 APC as their backup generator for power failure
- The City of West Haven currently uses an Eagle Eye NVR that currently supports approximately sixteen BNC connectors surveillance cameras throughout the interior and exterior of the building. The city of West haven also utilizes an UnFi video surveillance system with nine IP cameras.
- The City of West Haven is currently using Fortigate firewall for their network security system.
- The city of West Haven use Brocade/Ruckus for network routing and switching
- The city of West Haven is currently using ShoreTel as their Voice Over IP phone system
- The City of West Haven is currently using Prism office solutions for all printing needs

**Network**WAN/LAN/ Telecommunications

- The City of West Haven ISP connects to the following remote locations.
  1. West Haven HS – 1 McDonough Plaza
  2. Conference Center – 5 Rock Street
  3. Police Department – 200 Saw Mill Rd
  4. Center Fire Station – 99 Meloy Rd
  5. Library – 260 Benham Hill Rd
  6. West Shore Fire – 250 Benham Hill Rd
  7. Allington Senior Center – 1 Forest Rd
  8. Library – 300 Elm Street
  9. Allington Fire Station – 20 Admiral Street
  10. Public works – 5 Collis Street
  11. West Shore fire – 860 Ocean Ave

12. Center Fire Station – 366 Elm Street
13. Park and Recreation – 190 Kelsey Ave
14. Water Treatment – 2 Beach Street
15. Animal Shelter – 7 Collis Street
16. Allington Fire – 318 Fairfax Street
17. Senior Center – 201 noble Street
18. West Shore FS – 300 Burwell
19. Town Hall – 355 Main Street
20. Town Hall – 355 Main Street

- Wireless

The City of West haven currently uses 5 – 7 Fortinet WAPs (wireless Access Points) with WPA2 encryption for internal users. There is no guest network I am aware of at this time. The network is limited to only internet connectivity and as a result, will not allow users to access any internal resources on our network.

## Security

### Server room Security

The City of West Haven Private cloud equipment is located on the 3<sup>rd</sup> FL within the City Hall building. The server room is secured using physical key access. The server room is cooled with standing air conditioning units. The server room also has a backup power UPS supply for power failure.

### Data Security

West Haven is currently running Active Directory (AD) system for authentication to all systems on Windows Server 2008. Active Directory system requires a minimum of twelve characters password encryption and a maximum password age of 366 days. The system also enforces 4 passwords remembered policy.

### Anti-Virus & Malware Protection

The City of West Haven uses Carbon Black cloud security platform for endpoint protection. Carbon is currently being used by 97 computers at this time.

The City of West Haven also use Barracuda Cloud Control Advanced Threat Protection for all email system protection.

## Remote Access

### VPN

The City of West Haven currently utilizes FortiClient for VPN access. At this point, we are still combing through contracts for concurrent VPN access total.

### **Enterprise Resource Planning Software**

The City of West Haven currently uses Tylertech (Cloudbase) solution Munis. Munis is a completely integrated ERP solution for government agencies and schools of all sizes.

Munis is the City of West Haven primary financial management system. The update is pushed out directly from MUNIS cloud. All user account is currently being administered by the Assistant Finance Director.

### **Website Host**

The City of West Haven website is designed and hosted by CIVICPLUS. We are currently using CivicPlus engagement module. The City uses a third party for their Point of Sales (POS) system on our City Website.

## **II. Observations & Recommendations**

### **Windows Servers End of Support**

The City of West Haven Windows Servers 2008 Operating Systems are at end of support as of January 14, 2020. The City 2003 Windows Server is also at end of support. As a result of this, there have been no security patches sent out from Microsoft to help protect our servers from harmful viruses, spyware, and other malicious software. (High-Security Vulnerability Risk)

**Recommendations** – Server will be at a higher risk of being compromised due to unpatched security vulnerabilities and lack additional security functionality of new Microsoft Windows Server versions to protect privileged account credentials from being captured by an adversary and used to propagate throughout our network. This could also put the citizens of the West Haven community personal information at risk.

***I highly recommend The City of West Haven update all outdated Servers to Windows 2019 servers.***

### Microsoft Exchange Server 2010 End of Support (Email)

The City of West Haven Exchange email server 2010 support with Microsoft ended October 13<sup>th</sup>, 2020. This means Microsoft will no longer provide any technical support for Exchange Server 2010, including bug fixes, security fixes, and time zone updates.

On March 2, 2021, Microsoft experienced a worldwide email hack for exchange Server 2010. I have attached a hyperlink here on this matter below.

<https://www.cnn.com/2021/03/09/microsoft-exchange-hack-explained.html>

**Recommendations** – To avoid another potential hack, I recommend the city of West Haven move our email services to the cloud, I recommend office 365. This service will provide us with continuous support and servicing under the cloud, Access File anywhere, Secure Cloud Storage, improved communication, improved business continuity; along with giving the city automatic upgrades for Microsoft word, excel, etc., and allow us to centralize collaboration.

***I highly recommend The City of West Haven migrate to Microsoft office 365***

### Windows 7 Operating System End Support

Microsoft made a commitment to provide 10 years of product support for Windows 7 when it was released on October 22<sup>nd</sup>, 2009. This 10-year period ended on January 14<sup>th</sup>, 2020. As a result of this. The City of West Haven is currently using unsupported Windows operating systems. There will be more vulnerable to security risks and viruses. Microsoft has stopped pushing out security updates to help protect the PCs from harmful viruses and will no longer be providing any technical assistance with the software.

**Recommendations** – I strongly recommend a conduct and penetration test and to upgrade all our operating systems to the lasted version of Microsoft Windows 10 to avoid any security risk.

### Dell Servers End of Life

The City of West currently has a total of eight physical servers that is at end of life and is currently failing. This means Dell will no longer sell us any hardware for these servers or update the firmware or replace any failing equipment.

**Recommendations** – I strongly recommend we move to a converged infrastructure and convert all remaining physical servers into Virtual Servers, and or move some servers to cloud services. This will eliminate the overhead cost of multiple physical hardware.

**Equal Logic SAN**

The City of West Haven Equal Logic SAN is currently running at maximum capacity with minimal capacity left to run our Virtual environment farm.

**Recommendations** – I strongly recommend the city of West Haven implements a Hypervisor to eliminate the possibility of any hardware failure. If hardware fail our entire Virtual Server farm will fail. All departments will no longer be able to access their critical information.

**VMware 5.5 End of Support**

The End of General Support for VMware 5.5 ended on September 19, 2018. In order to continue maintaining the City of West Haven full level of support and subscription Services, VMware highly recommends upgrading to their newest version. Without upgrading, we will not be able to upgrade our windows Servers to 2019.

**Recommendations** – I strongly recommend we implement Nutanix AHV virtualization for our current IT stack upon purchasing their Hypervisor. The cost-saving benefit will be significant and allow the City of West Haven to shift into modern times. This solution will offer the City of West Haven easy scalability to help keep up with the evolution of our IT needs.

**No Disaster Recovery Plan**

The City of West Haven does not have a disaster recovery plan to ensure quick recovery of business operations in the event of an emergency. A disaster recovery plan can help prevent severe loss of data which can have serious financial impact damages to the city of West Haven and our residents.

**Recommendations** – I recommend developing a disaster recovery plan utilizing Amazon AWS cloud, or Microsoft Azure for all backups. I then recommend we test this plan twice a year once we fully implement this solution.



City of West Haven and State of Connecticut  
Office of Policy and Management  
Memorandum of Agreement  
Status Tracking Report for November 1, 2021

1. MUNIS Training and Development Implementation, Items 7, 7a

In his letter to MARB on September 30, 2021 Finance Director Frank Cieplinski explained his plan for initiating the MUNIS training program. Given the fact that MUNIS (a.k.a. Tyler Technologies) had suspended their onsite training program due to COVID precautions, our most recent efforts to begin this training has been delayed by about six months. Since Tyler Technologies is not planning to reinstate the onsite training at least until after the new year, Frank has pursued another course of action as he outlined in his letter to MARB.

While onsite training has been our goal and certainly is the more effective learning process we have developed an alternative method to meet this training imperative.

On October 20, 2021 Frank scheduled a 4-hour Zoom session with Tyler Technologies with the purpose of having “a best practice demonstration of the entire purchasing and accounts payable life cycle” process. Attending the session with Frank was Jumaine Samuels, our IT Manager; Wilma Petro, our contracted purchasing consultant, whom I have mentioned in my previous reports; and Michael Milone, our OPM/West Haven Liaison.

While they have each had experience with MUNIS or in Ms. Petro’s case, similar software, the session provided a comprehensive exposure to the “software thereby allowing us to see the systemic capabilities and develop new internal processes to streamline and get tighter controls around these activities.” It also helped familiarize the staff with the key features of the system that will be critical to imparting to staff in their training sessions.

The Plan is to conduct the training sessions remotely by Tyler Technologies but use these four referenced individuals to oversee the training session as the link between staff and Tyler. This is intended to provide more personalization to the training, provide guidance and explanations where needed and possible, to monitor the effectiveness of the training in order to assess the need for additional training, the type of training, and those staff who may be in need of additional support.

It should also be noted that the IT Department recently ordered a number of laptop computers and this will ensure that each training participant has an interactive opportunity to experience the software, which should enhance their comfort and familiarity with using it.

The other benefit of the October 20 training session is that it allowed the staff to revise the various draft purchasing procedure manuals to ensure that they comport with the actual software workflow.

Frank is targeting late November for the initial training sessions.

2. Human Resources Action Plan, Items 10, 10a, 10b

As I recently reported Ms. Pamela Alvino began her new responsibilities as Director of Personnel and Labor Relations on October 18, 2021. With her appointment and extensive background in this field, and with the expectation of filling the Human Resource Generalist position in the next few weeks, I am hopeful that we can effectively address the recommendations of the H.R. Consulting Group (HRCG) report.

I have made these HRCG recommendations the priority of Ms. Alvino's work plan and have Michael Milone assisting her in these early stages of her indoctrination. Since Michael was very involved in the H.R. Consulting Group's engagement with the City and has the most comprehensive files relating to this project, he would be the natural resource to provide assistance as needed, as will Beth Sabo, Ms. Alvino's predecessor.

3. Information Technology Security Action Plan, Items 11, 11a, 11b

It was recommended by OPM that rather than just report the progress being achieved in our "IT Strategy Roadmap" developed by our IT Manager, Jumaine Samuels that we compare it and our progress to date to the recommendations in the Blum Shapiro report.

In my October 1, 2021 MOA Status Tracking Report we did compare these respective reports and provided comments as needed. However to provide more clarity and alignment between the two reports Julian Freund suggested that we have a Zoom meeting among Jumaine, Frank, Michael Milone and himself to better understand the report. The meeting was held on October 14 and staff indicated that it was a most productive and informative session, which also identified some misinformation in the Blum Shapiro report.

The outcome of the meeting is that Jumaine will reformat the "IT Strategy Roadmap" based on a model that Julian is developing similar to the format of the other action plan models we are using but also to more clearly align the two models to simplify the comparisons and the progress achieved. The format has not yet been finalized and will be incorporated into this report once completed.

In the meantime our IT Department is still progressing on the priorities outlined in my previous report and summarized with Julian at their October 14 meeting.

4. Finance Department Staffing, Item 12

Currently there is one vacant position in the Finance Department, the Financial Accounts Payable Analyst and as you know that position is currently posted.

# City of West Haven

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FY2022 3Mos Monthly Financial Report to  
the Municipal Accountability Review Board



**November 03, 2021**

## D) West Haven General Fund

### GENERAL FUND : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	49.375	50.96%	50.303	50.93%	52.518	51.19%	53.455	51.16%
Licenses & Permits	0.678	34.54%	0.431	30.32%	0.490	31.93%	0.512	29.04%
Fines And Penalties	0.102	35.58%	0.094	38.65%	0.155	41.36%	0.027	9.87%
Revenue From Use Of Money	0.082	20.30%	0.102	27.35%	0.028	20.90%	0.025	36.43%
Fed/State Grants - Non MARB	0.523	0.98%	0.214	0.40%	0.595	1.11%	9.231	16.45%
Charges For Services	0.329	27.28%	0.229	23.05%	0.259	21.59%	0.419	26.64%
Other Revenues	0.125	5.90%	0.153	8.50%	0.104	5.24%	0.137	7.14%
Other Financing Sources	1.064	69.74%	1.110	100.00%	0.714	97.41%	0.549	73.29%
	<b>52.277</b>	<b>33.16%</b>	<b>52.636</b>	<b>33.37%</b>	<b>54.862</b>	<b>33.82%</b>	<b>64.355</b>	<b>38.55%</b>

\*Note : FY22% reflects current YTD as a % of currently projected FY22

### GENERAL FUND : Cost Comparisons FY19-FY22

\$ Millions Expense Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	6.107	25.23%	6.226	25.40%	6.074	24.58%	6.187	23.46%
Debt Service	11.016	58.20%	7.766	41.98%	6.515	35.93%	6.550	36.59%
Health Ins. & Pension	3.584	26.22%	3.293	24.86%	3.727	27.52%	3.740	23.97%
Other Fixed Charges	0.805	28.00%	0.915	26.50%	0.928	26.76%	1.071	31.93%
Solid Waste & Recycling	0.495	15.56%	0.642	18.48%	0.411	11.56%	0.698	19.62%
Other Contractual Svcs	0.529	17.24%	0.759	24.52%	0.968	26.83%	1.041	28.71%
Electricity/Gas	0.389	22.28%	0.088	8.10%	0.126	8.85%	0.324	20.72%
Supplies & Materials	0.082	14.51%	0.130	20.87%	0.110	15.84%	0.279	41.60%
Capital Outlay	0.008	17.10%	0.017	20.25%	0.021	22.01%	0.003	3.12%
Other/Contingency	0.101	21.31%	0.122	15.22%	0.156	5.58%	0.547	35.02%
Fuel	0.050	15.52%	0.040	14.17%	0.057	14.39%	0.085	18.69%
Telephone	0.052	12.72%	0.043	8.56%	0.044	9.15%	0.092	17.66%
<b>Total City Expend.</b>	<b>23.218</b>	<b>33.41%</b>	<b>20.042</b>	<b>28.77%</b>	<b>19.137</b>	<b>26.25%</b>	<b>20.617</b>	<b>27.39%</b>
Salaries	7.015	13.60%	7.460	14.29%	6.854	15.52%	7.335	13.75%
Tuition	1.907	20.52%	0.079	0.85%	0.845	10.02%	0.661	8.01%
Student Transportation	1.026	17.36%	0.038	0.77%	0.010	0.21%	0.027	0.51%
Operation of Plant	1.124	30.65%	0.187	4.98%	0.492	12.40%	1.295	40.77%
Health Insurance	3.311	25.50%	2.885	21.75%	4.179	30.50%	3.693	26.42%
Other Fixed Costs	1.018	27.45%	0.922	28.20%	1.125	37.34%	1.030	30.51%
Purchased Services	0.394	26.66%	0.064	5.83%	0.200	15.11%	0.274	23.59%
Instruction	0.602	46.09%	0.481	36.18%	0.511	38.89%	1.196	90.60%
<b>Total Board of Ed.</b>	<b>16.397</b>	<b>18.23%</b>	<b>12.116</b>	<b>13.59%</b>	<b>14.216</b>	<b>17.65%</b>	<b>15.511</b>	<b>17.24%</b>

\*Note : FY22% reflects current YTD as a % of currently projected FY22

**CITY OF WEST HAVEN  
REVENUE DETAIL REPORT  
September 2021**

Variances favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY22	Sep YTD	Sep YTD	Sep YTD %	FY21 YTD %	Projected	Sep YTD %	Δ to Budget
	Budget	Actual	FY21	Budget	Actual	FY22	Fcst	
Tax Levy - Current Year	101,896,440	53,047,616	52,025,772	52.1%	52.3%	101,896,440	52.1%	-
Motor Vehicle Supplement	1,261,000	44,772	37,882	3.6%	3.0%	1,261,000	3.6%	-
Tax Levy - Prior Years	412,000	152,985	266,237	37.1%	25.9%	412,000	37.1%	-
Tax Levy - Suspense	100,000	47,759	43,408	47.8%	25.0%	100,000	47.8%	-
Tax Interest - Current Year	476,100	80,822	40,113	17.0%	8.5%	476,100	17.0%	-
Tax Interest - Prior Years	220,500	44,150	63,526	20.0%	20.6%	220,500	20.0%	-
Tax Interest - Suspense	128,000	37,153	41,144	29.0%	26.1%	128,000	29.0%	-
<b>41 Property Taxes</b>	<b>104,494,040</b>	<b>53,455,256</b>	<b>52,518,082</b>	<b>51.2%</b>	<b>51.1%</b>	<b>104,494,040</b>	<b>51.2%</b>	<b>-</b>
Building Permits	1,210,017	284,930	376,348	23.5%	32.4%	1,210,017	23.5%	-
Electrical Permits	189,324	99,713	21,886	52.7%	23.0%	189,324	52.7%	-
Zoning Permits	126,641	26,400	17,100	20.8%	16.6%	126,641	20.8%	-
Health Licenses	80,300	44,520	45,805	55.4%	49.5%	80,300	55.4%	-
Plumbing & Heating Permits	95,168	43,281	17,240	45.5%	33.6%	95,168	45.5%	-
Police & Protection Licenses	22,900	3,101	2,665	13.5%	5.1%	22,900	13.5%	-
Animal Licenses	15,400	3,133	3,233	20.3%	29.5%	15,400	20.3%	-
Excavation Permits	10,496	5,186	480	49.4%	22.9%	10,496	49.4%	-
City Clerk Fees	6,200	1,316	1,213	21.2%	6.3%	6,200	21.2%	-
Dog Pound Releases	300	-	-	0.0%	0.0%	300	0.0%	-
Marriage Licenses	3,800	217	3,260	5.7%	26.2%	3,800	5.7%	-
Sporting Licenses	250	(461)	152	-184.4%	6.8%	250	-184.4%	-
Alcoholic Beverage License	600	180	260	30.0%	30.2%	600	30.0%	-
<b>42 Licenses &amp; Permits</b>	<b>1,761,396</b>	<b>511,516</b>	<b>489,642</b>	<b>29.0%</b>	<b>30.5%</b>	<b>1,761,396</b>	<b>29.0%</b>	<b>-</b>
Bldg Code Violations	13,600	-	191	0.0%	5.6%	13,600	0.0%	-
Fines And Penalties	42,315	9,978	17,743	23.6%	20.1%	42,315	23.6%	-
Parking Tags	220,932	17,341	137,111	7.8%	47.6%	220,932	7.8%	-
<b>43 Fines And Penalties</b>	<b>276,847</b>	<b>27,319</b>	<b>155,044</b>	<b>9.9%</b>	<b>40.8%</b>	<b>276,847</b>	<b>9.9%</b>	<b>-</b>
Investment Income	50,000	11,913	9,226	23.8%	20.9%	50,000	23.8%	-
Rent from City Facilities	17,700	12,750	19,259	72.0%	20.4%	17,700	72.0%	-
<b>44 Revenue From Use Of Money</b>	<b>67,700</b>	<b>24,663</b>	<b>28,485</b>	<b>36.4%</b>	<b>20.6%</b>	<b>67,700</b>	<b>36.4%</b>	<b>-</b>
Educational Cost Sharing	45,140,487	-	-	0.0%	0.0%	45,140,487	0.0%	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	8,693,468	-	157.3%	0.0%	8,693,468	100.0%	3,165,480
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	-	n/a	n/a	-	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%	-	n/a	(181,198)
Mashentucket Pequot Grant	807,097	-	-	0.0%	0.0%	807,097	0.0%	-
Town Aid Road	617,268	309,185	309,787	50.1%	50.0%	617,268	50.1%	-
Fed/State Miscellaneous Grants	1,697,000	86,283	129,113	5.1%	70.2%	122,000	70.7%	(1,575,000)
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	142,378	156,117	47.3%	50.0%	301,100	47.3%	-
<b>45 Fed/State Grants</b>	<b>54,707,054</b>	<b>9,231,315</b>	<b>595,017</b>	<b>16.9%</b>	<b>1.1%</b>	<b>56,116,336</b>	<b>16.5%</b>	<b>1,409,282</b>
Record Legal Instrument Fees	1,150,000	482,627	251,708	42.0%	24.4%	1,150,000	42.0%	-
Miscellaneous - Parks & Recreation	340,000	(76,834)	3,604	-22.6%	2.9%	340,000	-22.6%	-
Miscellaneous - General Gov't	56,000	9,285	931	16.6%	1.9%	30,200	30.7%	(25,800)
Miscellaneous - Public Works	37,900	200	5	0.5%	12.5%	37,900	0.5%	-
Police Charges	13,500	2,883	1,807	21.4%	18.5%	13,500	21.4%	-
All Other Public Works	3,000	1,276	779	42.5%	3.3%	3,000	42.5%	-
<b>46 Charges For Services</b>	<b>1,600,400</b>	<b>419,438</b>	<b>258,832</b>	<b>26.2%</b>	<b>20.9%</b>	<b>1,574,600</b>	<b>26.6%</b>	<b>(25,800)</b>
Fire Dept Share of ERS	901,774	-	-	0.0%	0.0%	901,774	0.0%	-
Yale Contribution	445,000	-	-	0.0%	0.0%	445,000	0.0%	-
Sale of Property	-	25,800	-	n/a	0.0%	25,800	100.0%	25,800
Miscellaneous Revenue	195,300	31,174	2,633	16.0%	4.4%	195,300	16.0%	-
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	19,140	21,429	30.9%	33.1%	62,000	30.9%	-
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,200	99.9%	-
Quigley/Yale Parking	43,603	-	10,901	0.0%	27.3%	43,603	0.0%	-
Insurance Reimbursement	26,400	4,728	12,884	17.9%	35.4%	26,400	17.9%	-
Organic Recycling Compost	10,600	570	700	5.4%	8.1%	10,600	5.4%	-
<b>47 Other Revenues</b>	<b>1,886,477</b>	<b>136,577</b>	<b>103,713</b>	<b>7.2%</b>	<b>5.2%</b>	<b>1,912,277</b>	<b>7.1%</b>	<b>25,800</b>
Residual Equity Transfers In	200,000	-	-	0.0%	n/a	200,000	0.0%	-
Transfer From Sewer Oper Fund	548,785	548,785	713,643	100.0%	100.0%	548,785	100.0%	-
<b>48 Other Financing Sources</b>	<b>748,785</b>	<b>548,785</b>	<b>713,643</b>	<b>73.3%</b>	<b>100.0%</b>	<b>748,785</b>	<b>73.3%</b>	<b>-</b>
<b>Total Operational Revenue</b>	<b>165,542,699</b>	<b>64,354,869</b>	<b>54,862,457</b>	<b>38.9%</b>	<b>34.0%</b>	<b>166,951,981</b>	<b>38.5%</b>	<b>1,409,282</b>
COVID Relief Funds	-	-	-	n/a	0.0%	-	n/a	-
MARB	-	-	-	n/a	0.0%	-	n/a	-
<b>Total General Fund Revenues</b>	<b>165,542,699</b>	<b>64,354,869</b>	<b>54,862,457</b>	<b>38.9%</b>	<b>32.9%</b>	<b>166,951,981</b>	<b>38.5%</b>	<b>1,409,282</b>

**CITY OF WEST HAVEN**  
**CURRENT YEAR TAX LEVY / MV**  
**September 2021**

	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>
July	39,787,303	40,636,486	36,896,969	41,337,588	32,810,815	42,838,757
August	6,573,519	5,192,803	11,343,112	7,817,042	18,217,098	9,605,498
September	476,553	568,217	883,587	904,547	1,035,740	648,133
October	815,955	822,118	493,826	532,280	593,125	-
November	837,197	558,796	548,481	875,040	931,618	-
December	8,140,855	9,739,833	5,353,068	9,221,956	9,660,020	-
January	26,044,887	24,813,164	28,991,624	26,502,343	24,351,642	-
February	5,509,758	6,497,672	6,655,587	6,558,742	8,705,437	-
March	1,656,917	1,418,868	1,695,458	1,143,833	1,937,829	-
April	421,858	875,085	991,489	306,974	667,147	-
May	133,560	263,825	332,013	846,497	852,388	-
June	284,729	(224,895)	620,562	1,279,516	898,322	-
<b>Total / Fcst</b>	<b>90,683,090</b>	<b>91,161,973</b>	<b>94,805,777</b>	<b>97,326,360</b>	<b>100,661,183</b>	<b>103,157,440</b>
<b>Sep YTD</b>	<b>46,837,374</b>	<b>46,397,506</b>	<b>49,123,668</b>	<b>50,059,178</b>	<b>52,063,654</b>	<b>53,092,388</b>
<b>% Total</b>	<b>51.65%</b>	<b>50.90%</b>	<b>51.82%</b>	<b>51.43%</b>	<b>51.72%</b>	<b>51.47%</b>
				<b>Sep YTD 5 Year Avg FY17-FY21</b>		<b>51.50%</b>

Includes: 41100: Tax Levy - Current Year  
41101: Motor Vehicle Supplement

**CITY OF WEST HAVEN**  
**DEPARTMENT EXPENDITURES**  
**September 2021**

Variations favorable/(unfavorable)

Department	ACTUAL					FORECAST		
	FY22 Budget	Sep YTD Actual	Sep YTD FY21	Sep YTD % Budget	FY21 YTD % Actual	FY22 Projected	Sep YTD % Fcst	Δ to Budget
100 City Council	103,492	21,883	23,214	21.1%	19.8%	103,492	21.1%	-
105 Mayor	331,810	112,398	113,592	33.9%	39.5%	331,810	33.9%	-
110 Corporation Counsel	695,869	116,397	72,473	16.7%	11.5%	695,869	16.7%	-
115 Personnel Department	287,387	36,993	39,664	12.9%	15.1%	287,387	12.9%	-
120 Telephone Administration	336,336	43,678	8,636	13.0%	2.6%	336,336	13.0%	-
125 City Clerk	318,702	67,579	59,733	21.2%	18.2%	318,702	21.2%	-
130 Registrar Of Voters	147,640	28,942	24,684	19.6%	18.1%	147,640	19.6%	-
165 Probate Court	8,800	881	486	10.0%	6.3%	8,800	10.0%	-
190 Planning & Development	1,126,953	196,919	142,975	17.5%	19.3%	1,126,953	17.5%	-
<b>Central Government Total</b>	<b>3,356,989</b>	<b>625,670</b>	<b>485,458</b>	<b>18.6%</b>	<b>17.0%</b>	<b>3,356,989</b>	<b>18.6%</b>	<b>-</b>
200 Treasurer	7,600	1,900	1,900	25.0%	25.0%	7,600	25.0%	-
210 Comptroller	1,014,064	200,856	202,465	19.8%	20.9%	1,014,064	19.8%	-
220 Central Services	740,881	147,204	328,589	19.9%	31.4%	740,881	19.9%	-
230 Assessment	456,112	95,894	97,978	21.0%	21.9%	456,112	21.0%	-
240 Tax Collector	445,732	101,938	82,892	22.9%	20.7%	445,732	22.9%	-
<b>Finance Total</b>	<b>2,664,389</b>	<b>547,791</b>	<b>713,824</b>	<b>20.6%</b>	<b>24.9%</b>	<b>2,664,389</b>	<b>20.6%</b>	<b>-</b>
300 Emergency Report System I	2,125,943	534,107	394,223	25.1%	19.3%	2,125,943	25.1%	-
310 Police Department	13,883,176	3,387,573	3,438,053	24.4%	25.1%	13,883,176	24.4%	-
320 Animal Control	284,450	67,058	55,567	23.6%	21.6%	284,450	23.6%	-
330 Civil Preparedness	14,198	5,068	2,987	35.7%	23.2%	14,198	35.7%	-
<b>Public Service Total</b>	<b>16,307,767</b>	<b>3,993,805</b>	<b>3,890,830</b>	<b>24.5%</b>	<b>24.3%</b>	<b>16,307,767</b>	<b>24.5%</b>	<b>-</b>
400 Public Works Administration	555,182	90,302	80,502	16.3%	14.3%	555,182	16.3%	-
410 Engineering	440,466	107,597	32,436	24.4%	8.9%	440,466	24.4%	-
440 Central Garage	1,286,935	254,878	255,576	19.8%	18.3%	1,286,935	19.8%	-
450 Solid Waste	3,575,924	708,358	417,185	19.8%	11.6%	3,575,924	19.8%	-
460 Building & Ground Maintena	1,302,814	328,794	277,652	25.2%	21.9%	1,302,814	25.2%	-
470 Highways & Parks	4,206,441	1,122,949	885,391	26.7%	21.3%	4,206,441	26.7%	-
<b>Public Works Total</b>	<b>11,367,762</b>	<b>2,612,878</b>	<b>1,948,742</b>	<b>23.0%</b>	<b>17.2%</b>	<b>11,367,762</b>	<b>23.0%</b>	<b>-</b>
500 Human Resources	444,222	91,336	33,413	20.6%	13.0%	444,222	20.6%	-
510 Elderly Services	460,989	46,851	49,973	10.2%	27.0%	460,989	10.2%	-
520 Parks & Recreation	980,889	353,341	306,899	36.0%	45.9%	980,889	36.0%	-
530 Health Department	374,678	77,383	79,744	20.7%	22.4%	374,678	20.7%	-
<b>Health &amp; Human Services Total</b>	<b>2,260,778</b>	<b>568,911</b>	<b>470,030</b>	<b>25.2%</b>	<b>32.0%</b>	<b>2,260,778</b>	<b>25.2%</b>	<b>-</b>
600 Library	1,521,544	355,251	305,250	23.3%	23.1%	1,521,544	23.3%	-
800 City Insurance	800,977	668,848	450,003	83.5%	53.3%	800,977	83.5%	-
810 Employee Benefits	17,870,947	4,228,220	4,211,563	23.7%	25.5%	17,870,947	23.7%	-
820 Debt Service	17,900,579	6,550,092	6,514,534	36.6%	35.9%	17,900,579	36.6%	-
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	1,488,367	465,441	146,392	31.3%	3.6%	1,488,367	31.3%	-
<b>Other Total</b>	<b>39,624,593</b>	<b>12,267,852</b>	<b>11,627,742</b>	<b>31.0%</b>	<b>28.4%</b>	<b>39,624,593</b>	<b>31.0%</b>	<b>-</b>
<b>Total City Departments</b>	<b>75,582,278</b>	<b>20,616,907</b>	<b>19,136,626</b>	<b>27.3%</b>	<b>25.4%</b>	<b>75,582,278</b>	<b>27.3%</b>	<b>-</b>
Board of Education	89,960,421	15,510,657	14,215,866	17.2%	15.8%	89,960,421	17.2%	-
<b>Total General Fund Expenses</b>	<b>165,542,699</b>	<b>36,127,563</b>	<b>33,352,492</b>	<b>21.8%</b>	<b>20.2%</b>	<b>165,542,699</b>	<b>21.8%</b>	<b>-</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**SUB CATEGORY EXPENDITURE REPORT**  
**September 2021**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY22	Sep YTD	Sep YTD	Sep YTD	FY21 YTD	FY22	Sep YTD	
	Budget	Actual	FY21	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	21,220,545	4,765,095	4,523,542	22.5%	23.0%	21,220,545	22.5%	-
Part Time	1,016,323	320,703	340,647	31.6%	37.0%	1,016,323	31.6%	-
Overtime	1,865,050	525,843	714,831	28.2%	27.9%	1,865,050	28.2%	-
Longevity	638,830	121,075	134,095	19.0%	19.2%	638,830	19.0%	-
Fringe Reimbursements	1,275,157	329,678	308,044	25.9%	28.8%	1,275,157	25.9%	-
Other Personnel Services	356,070	124,906	53,214	35.1%	67.3%	356,070	35.1%	-
<b>51 Personnel Services</b>	<b>26,371,975</b>	<b>6,187,301</b>	<b>6,074,372</b>	<b>23.5%</b>	<b>24.3%</b>	<b>26,371,975</b>	<b>23.5%</b>	<b>-</b>
Advertising	65,375	15,801	7,533	24.2%	10.0%	65,375	24.2%	-
Building Maintenance	62,732	16,620	17,995	26.5%	37.4%	62,732	26.5%	-
Copier Machine & Rental	45,880	-	8,420	0.0%	16.4%	45,880	0.0%	-
Electricity	1,378,336	176,148	283,502	12.8%	23.2%	1,378,336	12.8%	-
Equipment Repair and Maintenance	87,350	40,787	7,979	46.7%	10.9%	87,350	46.7%	-
Financial Services	232,500	47,441	40,000	20.4%	19.1%	232,500	20.4%	-
Legal Services	200,000	12,808	2,263	6.4%	1.2%	200,000	6.4%	-
Maintenance Services	808,813	280,398	304,849	34.7%	26.5%	808,813	34.7%	-
Town Aid Road & Tree Manintenance	433,000	128,315	21,242	29.6%	4.4%	433,000	29.6%	-
Training	49,630	7,267	9,813	14.6%	16.7%	49,630	14.6%	-
Trash Pickup, Tip Fees & Recycling	3,555,724	697,622	410,852	19.6%	11.5%	3,555,724	19.6%	-
Water	53,900	14,590	10,616	27.1%	41.8%	53,900	27.1%	-
Uniforms	196,932	146,031	140,272	74.2%	72.1%	196,932	74.2%	-
Other Contractual Services	1,444,269	345,875	230,067	23.9%	20.7%	1,444,269	23.9%	-
<b>52 Contractual Services</b>	<b>8,614,441</b>	<b>1,929,703</b>	<b>1,495,402</b>	<b>22.4%</b>	<b>17.6%</b>	<b>8,614,441</b>	<b>22.4%</b>	<b>-</b>
Motor Vehicle Parts	257,000	66,251	58,506	25.8%	21.0%	257,000	25.8%	-
Construction Supplies	72,000	154,266	2,663	214.3%	3.5%	72,000	214.3%	-
Office Supplies	73,870	17,420	13,828	23.6%	17.4%	73,870	23.6%	-
Other Supplies & Materials	267,395	40,876	34,970	15.3%	13.2%	267,395	15.3%	-
<b>53 Supplies &amp; Materials</b>	<b>670,265</b>	<b>278,813</b>	<b>109,966</b>	<b>41.6%</b>	<b>15.7%</b>	<b>670,265</b>	<b>41.6%</b>	<b>-</b>
Health & General Liability Insurance	11,924,136	2,857,463	2,809,979	24.0%	26.7%	11,924,136	24.0%	-
FICA	1,499,100	367,549	392,304	24.5%	25.7%	1,499,100	24.5%	-
Pension	3,679,300	882,590	916,915	24.0%	25.2%	3,679,300	24.0%	-
Workers Compensation	1,606,200	678,915	424,822	42.3%	27.6%	1,606,200	42.3%	-
Debt Service	17,695,899	6,498,826	6,360,118	36.7%	35.8%	17,695,899	36.7%	-
Debt Service (Water Purification)	204,680	51,266	154,415	25.0%	42.8%	204,680	25.0%	-
Other Fixed Charges	248,929	24,595	111,355	9.9%	25.2%	248,929	9.9%	-
<b>54 Fixed Charges</b>	<b>36,858,244</b>	<b>11,361,204</b>	<b>11,169,908</b>	<b>30.8%</b>	<b>31.2%</b>	<b>36,858,244</b>	<b>30.8%</b>	<b>-</b>
Capital Outlay	100,600	3,136	21,192	3.1%	22.0%	100,600	3.1%	-
<b>55 Capital Outlay</b>	<b>100,600</b>	<b>3,136</b>	<b>21,192</b>	<b>3.1%</b>	<b>22.0%</b>	<b>100,600</b>	<b>3.1%</b>	<b>-</b>
Contingency Services	100,000	-	-	0.0%	0.0%	100,000	0.0%	-
Other Contingency	1,461,967	546,981	155,514	37.4%	3.8%	1,461,967	37.4%	-
<b>56 Other/Contingency</b>	<b>1,561,967</b>	<b>546,981</b>	<b>155,514</b>	<b>35.0%</b>	<b>3.7%</b>	<b>1,561,967</b>	<b>35.0%</b>	<b>-</b>
Fuel	455,000	85,028	57,139	18.7%	11.5%	455,000	18.7%	-
Telephone	520,486	91,909	44,140	17.7%	8.4%	520,486	17.7%	-
Gas Heat	129,300	132,832	8,993	102.7%	5.0%	129,300	102.7%	-
<b>Total City Departments</b>	<b>75,582,278</b>	<b>20,616,907</b>	<b>19,136,626</b>	<b>27.3%</b>	<b>25.4%</b>	<b>75,582,278</b>	<b>27.3%</b>	<b>-</b>
Salaries	53,342,106	7,334,845	6,853,650	13.8%	13.4%	53,342,106	13.8%	-
Health Insurance	13,980,252	3,693,234	4,179,193	26.4%	27.1%	13,980,252	26.4%	-
Benefits & Fixed Charges	3,375,000	1,029,760	1,124,760	30.5%	35.1%	3,375,000	30.5%	-
Tuition	8,246,037	660,654	845,231	8.0%	9.9%	8,246,037	8.0%	-
Student Transportation	5,359,511	27,189	9,615	0.5%	0.2%	5,359,511	0.5%	-
Operation of Plant	3,175,756	1,294,625	492,473	40.8%	12.3%	3,175,756	40.8%	-
Purchased Services	1,161,159	273,892	200,070	23.6%	15.1%	1,161,159	23.6%	-
Instruction	1,320,600	1,196,458	510,873	90.6%	39.0%	1,320,600	90.6%	-
<b>Board of Education</b>	<b>89,960,421</b>	<b>15,510,657</b>	<b>14,215,866</b>	<b>17.2%</b>	<b>15.8%</b>	<b>89,960,421</b>	<b>17.2%</b>	<b>-</b>
<b>Total General Fund Expenses</b>	<b>165,542,699</b>	<b>36,127,563</b>	<b>33,352,492</b>	<b>21.8%</b>	<b>20.2%</b>	<b>165,542,699</b>	<b>21.8%</b>	<b>-</b>

Note : YTD actuals exclude encumbrances



**CITY OF WEST HAVEN**  
**BOARD OF EDUCATION EXPENDITURE REPORT**  
**September 2021**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY22	Sep YTD	Sep YTD	Sep YTD	FY21 YTD	FY22	Sep YTD	
	Budget	Actual	FY21	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	301,866	331,933	12.8%	15.0%	2,350,120	12.8%	-
Teachers - Classroom	28,184,637	3,840,709	3,450,091	13.6%	12.3%	28,184,637	13.6%	-
Teachers - Special Education	6,003,621	713,184	742,272	11.9%	12.7%	6,003,621	11.9%	-
Teachers - Special Area	3,429,966	405,479	455,655	11.8%	13.8%	3,429,966	11.8%	-
Teachers - Substitutes/Interns	689,815	31,328	33,728	4.5%	4.8%	689,815	4.5%	-
Teacher Aides	3,044,326	359,331	325,116	11.8%	10.7%	3,044,326	11.8%	-
Pupil Services	1,573,205	200,172	210,423	12.7%	13.5%	1,573,205	12.7%	-
Clerical	1,551,638	379,374	350,872	24.4%	23.5%	1,551,638	24.4%	-
School Nurses	1,039,846	121,688	116,516	11.7%	13.2%	1,039,846	11.7%	-
Coordinators/Directors	1,114,632	148,806	165,925	13.4%	14.7%	1,114,632	13.4%	-
Custodial / Maintenance	3,006,539	697,399	648,474	23.2%	24.9%	3,006,539	23.2%	-
Lunch Aides	300,000	28,907	2,708	9.6%	4.0%	300,000	9.6%	-
Para Subs-Instructional Aides	105,000	91,145	2,019	86.8%	1.6%	105,000	86.8%	-
Homebound	125,000	-	1,020	0.0%	4.1%	125,000	0.0%	-
Detached Worker	98,261	9,023	9,023	9.2%	11.0%	98,261	9.2%	-
Athletic Coaches	175,500	4,158	6,731	2.4%	7.9%	175,500	2.4%	-
Adult Education	150,000	1,528	1,143	1.0%	1.8%	150,000	1.0%	-
Severance Pay	300,000	-	-	0.0%	0.0%	300,000	0.0%	-
Student Activity Advisors	100,000	748	-	0.7%	0.0%	100,000	0.7%	-
<b>Salaries</b>	<b>53,342,106</b>	<b>7,334,845</b>	<b>6,853,650</b>	<b>13.8%</b>	<b>13.4%</b>	<b>53,342,106</b>	<b>13.8%</b>	<b>-</b>
Health Insurance	13,980,252	3,693,234	4,179,193	26.4%	27.1%	13,980,252	26.4%	-
Medicare Only - Taxes	825,000	105,641	102,670	12.8%	13.4%	825,000	12.8%	-
Social Security	697,300	122,841	98,100	17.6%	15.1%	697,300	17.6%	-
Property & Liability Insurance	525,000	486,242	437,486	92.6%	100.4%	525,000	92.6%	-
Worker's Compensation	662,100	216,903	171,191	32.8%	33.9%	662,100	32.8%	-
Retirement Contributions	384,100	75,630	65,615	19.7%	20.2%	384,100	19.7%	-
Life Insurance	172,200	-	65,933	0.0%	31.4%	172,200	0.0%	-
Travel / Convention / Dues	56,700	20,104	115,869	35.5%	86.3%	56,700	35.5%	-
Other Benefits & Fixed Charges	52,600	2,400	67,896	4.6%	38.6%	52,600	4.6%	-
<b>Benefits &amp; Fixed Charges</b>	<b>17,355,252</b>	<b>4,722,994</b>	<b>5,303,954</b>	<b>27.2%</b>	<b>28.5%</b>	<b>17,355,252</b>	<b>27.2%</b>	<b>-</b>
<b>Tuition</b>	<b>8,246,037</b>	<b>660,654</b>	<b>845,231</b>	<b>8.0%</b>	<b>9.9%</b>	<b>8,246,037</b>	<b>8.0%</b>	<b>-</b>
Bus Service	3,388,909	-	6,173	0.0%	0.2%	3,388,909	0.0%	-
Transportation - Phys. Handicapped	1,546,671	27,189	3,442	1.8%	0.3%	1,546,671	1.8%	-
Transportation - Regional VOC	314,214	-	-	0.0%	0.0%	314,214	0.0%	-
Transportation - Student Activities	109,717	-	-	0.0%	0.0%	109,717	0.0%	-
<b>Student Transportation</b>	<b>5,359,511</b>	<b>27,189</b>	<b>9,615</b>	<b>0.5%</b>	<b>0.2%</b>	<b>5,359,511</b>	<b>0.5%</b>	<b>-</b>
Site Repairs & Improvements	627,800	1,018,816	193,150	162.3%	17.1%	627,800	162.3%	-
Electricity	1,058,716	150,551	169,424	14.2%	15.2%	1,058,716	14.2%	-
Heating	431,000	-	25,063	0.0%	6.0%	431,000	0.0%	-
Water	84,800	10,368	15,233	12.2%	16.0%	84,800	12.2%	-
Telephone & Communications	246,300	34,923	18,521	14.2%	12.9%	246,300	14.2%	-
Building Security	388,740	35,797	40,306	9.2%	5.3%	388,740	9.2%	-
Solid Waste / Recycling	215,600	40,809	25,255	18.9%	11.4%	215,600	18.9%	-
Supplies & Equipment	107,100	3,362	4,510	3.1%	9.1%	107,100	3.1%	-
Other Expenses	15,700	-	1,012	0.0%	1.3%	15,700	0.0%	-
<b>Operation of Plant</b>	<b>3,175,756</b>	<b>1,294,625</b>	<b>492,473</b>	<b>40.8%</b>	<b>12.3%</b>	<b>3,175,756</b>	<b>40.8%</b>	<b>-</b>
Photocopy Services	269,809	92,795	39,350	34.4%	6.6%	269,809	34.4%	-
Consultant Services	260,000	81,195	82,402	31.2%	24.1%	260,000	31.2%	-
Police And Fire	75,000	-	-	0.0%	0.0%	75,000	0.0%	-
Printing / Postage / Supplies	119,300	41,557	29,567	34.8%	41.7%	119,300	34.8%	-
Other Services	437,050	58,345	48,752	13.3%	15.5%	437,050	13.3%	-
<b>Purchased Services</b>	<b>1,161,159</b>	<b>273,892</b>	<b>200,070</b>	<b>23.6%</b>	<b>15.1%</b>	<b>1,161,159</b>	<b>23.6%</b>	<b>-</b>
<b>Instruction</b>	<b>1,320,600</b>	<b>1,196,458</b>	<b>510,873</b>	<b>90.6%</b>	<b>39.0%</b>	<b>1,320,600</b>	<b>90.6%</b>	<b>-</b>
<b>Board of Education</b>	<b>89,960,421</b>	<b>15,510,657</b>	<b>14,215,866</b>	<b>17.2%</b>	<b>15.8%</b>	<b>89,960,421</b>	<b>17.2%</b>	<b>-</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**Summary of Revenues and Expenditures**  
**September 2021**

Variances favorable/(unfavorable)

	ACTUAL						FORECAST		
	FY22 Budget	Sep YTD Actual	FY21 Estimate	Sep YTD FY21	Sep YTD % Budget	FY21 YTD % Actual	Projected FY22	Sep YTD % Fcst	Δ to Budget
<b>REVENUE</b>									
41 Property Taxes	104,494,040	53,455,256	102,800,591	52,518,082	51.2%	51.1%	104,494,040	51.2%	-
42 Licenses & Permits	1,761,396	511,516	1,605,270	489,642	29.0%	30.5%	1,761,396	29.0%	-
43 Fines And Penalties	276,847	27,319	379,842	155,044	9.9%	40.8%	276,847	9.9%	-
44 Revenue From Use Of Money	67,700	24,663	138,584	28,485	36.4%	20.6%	67,700	36.4%	-
45 Fed/State Grants - Non MARB	54,707,054	9,231,315	52,470,538	595,017	16.9%	1.1%	56,116,336	16.5%	1,409,282
46 Charges For Services	1,600,400	419,438	1,235,578	258,832	26.2%	20.9%	1,574,600	26.6%	(25,800)
47 Other Revenues	1,886,477	136,577	1,998,485	103,713	7.2%	5.2%	1,912,277	7.1%	25,800
48 Other Financing Sources	748,785	548,785	713,643	713,643	73.3%	100.0%	748,785	73.3%	-
<b>Total Operational Revenues</b>	<b>165,542,699</b>	<b>64,354,869</b>	<b>161,342,530</b>	<b>54,862,457</b>	<b>38.9%</b>	<b>34.0%</b>	<b>166,951,981</b>	<b>38.5%</b>	<b>1,409,282</b>
COVID Relief Funds	-	-	1,212,472	-		0.0%	-		-
45 Fed/State Grants - MARB	-	-	4,000,000	-		0.0%	-		-
<b>Total Revenue</b>	<b>165,542,699</b>	<b>64,354,869</b>	<b>166,555,002</b>	<b>54,862,457</b>	<b>38.9%</b>	<b>32.9%</b>	<b>166,951,981</b>	<b>38.5%</b>	<b>1,409,282</b>
<b>EXPENDITURES</b>									
Central Government	3,356,989	625,670	2,849,261	485,458	18.6%	17.0%	3,356,989	18.6%	-
Finance	2,664,389	547,791	2,870,175	713,824	20.6%	24.9%	2,664,389	20.6%	-
Public Service	16,307,767	3,993,805	16,026,092	3,890,830	24.5%	24.3%	16,307,767	24.5%	-
Public Works	11,367,762	2,612,878	11,350,519	1,948,742	23.0%	17.2%	11,367,762	23.0%	-
Health & Human Services	2,260,778	568,911	1,466,993	470,030	25.2%	32.0%	2,260,778	25.2%	-
City Insurance	800,977	668,848	844,130	450,003	83.5%	53.3%	800,977	83.5%	-
Employee Benefits	17,870,947	4,228,220	16,500,401	4,211,563	23.7%	25.5%	17,870,947	23.7%	-
Debt Service	17,900,579	6,550,092	18,132,932	6,514,534	36.6%	35.9%	17,900,579	36.6%	-
Library / Other	1,563,723	355,251	1,359,593	305,250	22.7%	22.5%	1,563,723	22.7%	-
Contingency Services	100,000	-	115,000	-	0.0%	0.0%	100,000	0.0%	-
COVID Expenses	-	66,327	2,090,511	20,004			66,327	100.0%	(66,327)
Contingency / Other	1,088,367	399,114	1,877,645	126,388	36.7%	6.7%	1,022,040	39.1%	66,327
<b>Total City Departments</b>	<b>75,582,278</b>	<b>20,616,907</b>	<b>75,483,251</b>	<b>19,136,626</b>	<b>27.3%</b>	<b>25.4%</b>	<b>75,582,278</b>	<b>27.3%</b>	<b>0</b>
Board of Education	89,960,421	15,510,657	89,815,421	14,215,866	17.2%	15.8%	89,960,421	17.2%	-
<b>Total Expenditures</b>	<b>165,542,699</b>	<b>36,127,563</b>	<b>165,298,672</b>	<b>33,352,492</b>	<b>21.8%</b>	<b>20.2%</b>	<b>165,542,699</b>	<b>21.8%</b>	<b>0</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>28,227,306</b>	<b>1,256,330</b>	<b>21,509,966</b>			<b>1,409,282</b>		<b>1,409,282</b>

## II) West Haven Sewer Fund

### SEWER FUND : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	5.863	50.29%	5.845	49.88%	5.715	50.01%	5.424	46.92%
Fed/State Grants - Non MARB	-	0.00%	-		-		-	
Other Revenues	0.070	31.01%	0.230	59.53%	-	0.00%	0.063	23.65%
	<b>5.933</b>	<b>49.89%</b>	<b>6.075</b>	<b>50.19%</b>	<b>5.715</b>	<b>48.97%</b>	<b>5.487</b>	<b>46.39%</b>

\*Note : FY22% reflects current YTD as a % of currently projected FY22

### SEWER FUND : Cost Comparisons FY19-FY22

\$ Millions Cost Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.502	22.82%	0.538	22.45%	0.509	22.07%	0.548	21.26%
Capital Outlay	0.606	25.73%	0.703	28.18%	0.719	26.80%	0.811	27.07%
Electricity/Gas/Water	0.233	17.48%	0.162	13.88%	0.226	18.55%	0.154	10.74%
Debt Service	0.717	100.00%	0.659	100.00%	0.361	100.00%	0.205	100.00%
Contractual Services	0.141	16.16%	0.123	11.74%	0.112	9.21%	0.248	20.73%
Other Fixed Charges	0.142	13.31%	0.167	19.63%	0.163	22.16%	0.251	27.45%
Supplies & Materials	0.189	19.43%	0.119	11.05%	0.147	12.07%	0.254	19.34%
Health Ins. & Pension	0.067	32.72%	0.004	5.81%	-	0.00%	0.078	44.76%
Other/Contingency	0.370	51.81%	0.466	87.79%	0.358	80.03%	0.359	36.40%
Fuel	0.006	28.00%	0.004	15.07%	-	0.00%	0.004	17.65%
Telephone	0.000	17.14%	0.000	16.79%	0.001	7.33%	0.002	28.21%
	<b>2.974</b>	<b>28.42%</b>	<b>2.946</b>	<b>28.53%</b>	<b>2.596</b>	<b>25.15%</b>	<b>2.913</b>	<b>24.63%</b>

\*Note : FY22% reflects current YTD as a % of currently projected FY22

**WEST HAVEN SEWER  
SUB CATEGORY EXPENDITURE REPORT  
September 2021**

	Sep YTD				Sep YTD		
	FY22 Budget	Forecast	Actual	% Fcst	FY21 Actual	Actual	% Actual
Regular Wages	1,976,471	1,976,471	363,921	18.4%	1,690,741	368,866	21.8%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	547,431	182,340	33.3%	668,236	139,799	20.9%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	50,000	1,396	2.8%	5,746	-	0.0%
Other Personnel Services	1,545	1,545	-	0.0%	-	-	0.0%
<b>51 Personnel Services</b>	<b>2,575,447</b>	<b>2,575,447</b>	<b>547,657</b>	<b>21.3%</b>	<b>2,364,723</b>	<b>508,665</b>	<b>21.5%</b>
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	1,200,000	130,315	10.9%	1,120,612	184,758	16.5%
Equipment Repair and Maintenance	275,000	275,000	118,744	43.2%	452,995	18,356	4.1%
Financial Services	55,166	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	80,000	3,055	3.8%	25,005	1,930	7.7%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	3,424	22.8%	15,000	2,644	17.6%
Water	171,000	171,000	22,451	13.1%	190,000	39,328	20.7%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	769,000	769,000	67,170	8.7%	666,421	33,512	5.0%
<b>52 Contractual Services</b>	<b>2,565,166</b>	<b>2,565,166</b>	<b>400,324</b>	<b>15.6%</b>	<b>2,525,198</b>	<b>335,694</b>	<b>13.3%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,315,000	1,315,000	254,345	19.3%	1,220,465	147,307	12.1%
<b>53 Supplies &amp; Materials</b>	<b>1,315,000</b>	<b>1,315,000</b>	<b>254,345</b>	<b>19.3%</b>	<b>1,220,465</b>	<b>147,307</b>	<b>12.1%</b>
Health & General Liability Insurance	175,000	175,000	78,330	44.8%	109,325	-	0.0%
FICA	183,932	183,932	40,053	21.8%	169,636	40,870	24.1%
Pension	-	-	30,274	0.0%	43,875	-	0.0%
Workers Compensation	50,000	50,000	82,878	165.8%	171,320	15,383	9.0%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	204,680	204,680	204,680	100.0%	361,128	361,128	100.0%
Other Fixed Charges	678,624	678,624	97,310	14.3%	356,553	106,311	29.8%
<b>54 Fixed Charges</b>	<b>1,292,236</b>	<b>1,292,236</b>	<b>533,525</b>	<b>41.3%</b>	<b>1,211,838</b>	<b>523,691</b>	<b>43.2%</b>
Capital Outlay	2,997,987	2,997,987	811,448	27.1%	2,684,825	719,417	26.8%
<b>55 Capital Outlay</b>	<b>2,997,987</b>	<b>2,997,987</b>	<b>811,448</b>	<b>27.1%</b>	<b>2,684,825</b>	<b>719,417</b>	<b>26.8%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	985,000	985,000	358,546	36.4%	447,845	358,405	80.0%
<b>56 Other/Contingency</b>	<b>985,000</b>	<b>985,000</b>	<b>358,546</b>	<b>36.4%</b>	<b>447,845</b>	<b>358,405</b>	<b>80.0%</b>
Fuel	25,000	25,000	4,412	17.6%	20,151	-	0.0%
Telephone	6,000	6,000	1,693	28.2%	8,000	586	7.3%
Gas Heat	66,000	66,000	1,533	2.3%	65,144	2,196	3.4%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>11,827,836</b>	<b>11,827,836</b>	<b>2,913,483</b>	<b>24.6%</b>	<b>10,548,189</b>	<b>2,595,962</b>	<b>24.6%</b>

*Note : YTD actuals exclude encumbrances*

**WEST HAVEN SEWER**  
**Summary of Revenues and Expenditures**  
**September 2021**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>					<b>FORECAST</b>				
	FY22	Budget	Sep YTD Actual	FY21 Estimate	Sep YTD FY21	Sep YTD % Budget	FY21 YTD % Actual	Projected FY22	Sep YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes		-	-	-	-			-		-
42 Licenses & Permits		-	-	-	-			-		-
44 Revenue From Use Of Money		-	-	-	-			-		-
45 Fed/State Grants - Non MARB		-	-	-	-			-		-
46 Charges For Services	11,561,636		5,424,335	11,428,099	5,715,247	46.9%	50.0%	11,561,636	46.9%	-
47 Other Revenues	266,200		62,960	243,104	-	23.7%	0.0%	266,200	23.7%	-
<b>Total Revenue</b>	<b>11,827,836</b>		<b>5,487,295</b>	<b>11,671,203</b>	<b>5,715,247</b>	<b>46.4%</b>	<b>49.0%</b>	<b>11,827,836</b>	<b>46.4%</b>	<b>-</b>
<b>EXPENDITURES</b>										
Personnel Services	2,575,447		547,657	2,364,723	508,665	21.3%	21.5%	2,575,447	21.3%	-
Electricity/Gas/Water	1,437,000		154,300	1,375,756	226,281	10.7%	16.4%	1,437,000	10.7%	-
Other Contractual Services	1,194,166		247,558	1,214,587	111,609	20.7%	9.2%	1,194,166	20.7%	-
Supplies & Materials	1,315,000		254,345	1,220,465	147,307	19.3%	12.1%	1,315,000	19.3%	-
Health & General Liability Insurance	175,000		78,330	109,325	-	44.8%	0.0%	175,000	44.8%	-
Debt Service	204,680		204,680	361,128	361,128	100.0%	100.0%	204,680	100.0%	-
Other Fixed Charges	912,556		220,241	697,509	162,563	24.1%	23.3%	912,556	24.1%	-
Capital Outlay	2,997,987		811,448	2,684,825	719,417	27.1%	26.8%	2,997,987	27.1%	-
Other Contingency	985,000		358,546	447,845	358,405	36.4%	80.0%	985,000	36.4%	-
Fuel	25,000		4,412	20,151	-	17.6%	0.0%	25,000		-
Telephone	6,000		1,693	8,000	586	28.2%	7.3%	6,000	28.2%	-
<b>Total Expenditures</b>	<b>11,827,836</b>		<b>2,913,483</b>	<b>10,548,189</b>	<b>2,595,962</b>	<b>24.6%</b>	<b>24.6%</b>	<b>11,827,836</b>	<b>24.6%</b>	<b>-</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>2,573,812</b>	<b>1,123,014</b>	<b>3,119,285</b>		<b>277.8%</b>	<b>-</b>		<b>-</b>

### III) Allingtown Fire Department

#### AFD : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	3.402	48.01%	3.688	50.92%	3.809	50.95%	3.700	51.95%
Licenses & Permits	0.003	2.53%	0.057	48.03%	0.014	59.07%	0.031	52.01%
Revenue From Use Of Money	-	0.00%	-		-		-	
Fed/State Grants - Non MARB	0.170	85.81%	0.030	12.39%	0.990	95.08%	1.756	84.12%
Charges For Services	0.001	11.64%	0.007	62.96%	0.000	100.00%	-	0.00%
Other Revenues	0.008	2.53%	0.001	0.69%	0.108	440.69%	0.004	2.59%
	<b>3.584</b>	<b>46.23%</b>	<b>3.782</b>	<b>48.66%</b>	<b>4.922</b>	<b>57.46%</b>	<b>5.491</b>	<b>58.24%</b>

\*Note : FY22% reflects current YTD as a % of currently projected FY22

#### AFD : Cost Comparisons FY19-FY22

\$ Millions Cost Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	0.478	23.81%	0.503	24.15%	0.509	23.17%	0.528	23.42%
Health Ins. & Pension	0.850	24.04%	0.763	20.40%	1.503	33.53%	1.971	41.95%
Telephone	0.002	0.94%	0.038	11.79%	0.001	0.51%	0.003	0.82%
Other Fixed Charges	0.075	47.22%	0.045	12.30%	0.020	25.83%	0.038	20.64%
Electricity/Gas/Water	0.088	45.11%	0.087	44.02%	0.005	2.57%	0.093	40.15%
Other/Contingency	-	0.00%	0.000	0.57%	0.000	0.15%	0.001	0.17%
Other Contractual Svcs	0.020	17.85%	0.038	26.78%	0.020	13.75%	0.026	16.99%
Capital Outlay	0.001	1.14%	0.002	2.31%	0.009	16.17%	0.332	90.70%
Supplies & Materials	0.008	24.45%	0.009	22.17%	0.048	33.80%	0.024	19.47%
Fuel	0.002	17.97%	0.001	10.25%	-	0.00%	0.001	8.49%
	<b>1.524</b>	<b>23.55%</b>	<b>1.486</b>	<b>21.18%</b>	<b>2.114</b>	<b>27.66%</b>	<b>3.017</b>	<b>34.84%</b>

\*Note : FY22% reflects current YTD as a % of currently projected FY22

**ALLINGTOWN FIRE DEPARTMENT**  
**SUB CATEGORY EXPENDITURE REPORT**  
**September 2021**

	Sep YTD				Sep YTD		
	FY22 Budget	Forecast	Actual	% Fcst	FY21 Actual	Actual	% Actual
Regular Wages	1,827,643	1,827,643	425,672	23.3%	1,702,044	370,382	21.8%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	400,000	400,000	101,987	25.5%	537,339	137,771	25.6%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	25,000	-	0.0%	10,020	660	6.6%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
<b>51 Personnel Services</b>	<b>2,252,643</b>	<b>2,252,643</b>	<b>527,659</b>	<b>23.4%</b>	<b>2,249,403</b>	<b>508,813</b>	<b>22.6%</b>
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	20,000	20,000	2,038	10.2%	19,043	834	4.4%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	23,140	23,140	2,935	12.7%	15,430	4,720	30.6%
Equipment Repair and Maintenance	39,000	39,000	12,594	32.3%	45,175	5,964	13.2%
Financial Services	13,000	13,000	-	0.0%	21,048	-	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	32,000	870	2.7%	31,000	2,308	7.4%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	195,400	195,400	88,206	45.1%	177,827	-	0.0%
Uniforms	28,000	28,000	8,328	29.7%	14,049	7,307	52.0%
Other Contractual Services	22,000	22,000	2,328	10.6%	13,081	3,287	25.1%
<b>52 Contractual Services</b>	<b>372,540</b>	<b>372,540</b>	<b>117,299</b>	<b>31.5%</b>	<b>336,653</b>	<b>24,420</b>	<b>7.3%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	554	9.2%	4,648	653	14.1%
Other Supplies & Materials	118,850	118,850	23,750	20.0%	136,529	47,028	34.4%
<b>53 Supplies &amp; Materials</b>	<b>124,850</b>	<b>124,850</b>	<b>24,304</b>	<b>19.5%</b>	<b>141,177</b>	<b>47,681</b>	<b>33.8%</b>
Health & General Liability Insurance	1,809,033	1,809,033	336,988	18.6%	1,309,477	229,613	17.5%
FICA	58,400	58,400	18,049	30.9%	69,927	15,564	22.3%
Pension	2,890,196	2,890,196	1,634,413	56.6%	3,162,872	1,273,060	40.3%
Workers Compensation	125,000	125,000	19,802	15.8%	8,650	4,246	49.1%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	-	0.0%	-	-	0.0%
<b>54 Fixed Charges</b>	<b>4,882,629</b>	<b>4,882,629</b>	<b>2,009,252</b>	<b>41.2%</b>	<b>4,550,926</b>	<b>1,522,484</b>	<b>33.5%</b>
Capital Outlay	366,000	366,000	331,955	90.7%	55,395	8,957	16.2%
<b>55 Capital Outlay</b>	<b>366,000</b>	<b>366,000</b>	<b>331,955</b>	<b>90.7%</b>	<b>55,395</b>	<b>8,957</b>	<b>16.2%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	320,125	320,125	550	0.2%	83,662	125	0.1%
<b>56 Other/Contingency</b>	<b>320,125</b>	<b>320,125</b>	<b>550</b>	<b>0.2%</b>	<b>83,662</b>	<b>125</b>	<b>0.1%</b>
Fuel	16,000	16,000	1,358	8.5%	13,586	-	0.0%
Telephone	310,034	310,034	2,528	0.8%	249,668	1,281	0.5%
Gas Heat	13,000	13,000	1,822	14.0%	9,994	500	5.0%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>8,657,821</b>	<b>8,657,821</b>	<b>3,016,726</b>	<b>34.8%</b>	<b>7,690,464</b>	<b>2,114,261</b>	<b>27.5%</b>

Note : YTD actuals exclude encumbrances

**ALLINGTOWN FIRE DEPARTMENT**  
**Summary of Revenues and Expenditures**  
**September 2021**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>						<b>FORECAST</b>		
	FY22 Budget	Sep YTD Actual	FY21 Estimate	Sep YTD FY21	Sep YTD % Budget	FY21 YTD % Actual	Projected FY22	Sep YTD % Fcst	Δ to Budget
<b>REVENUE</b>									
41 Property Taxes	7,121,696	3,699,792	7,475,485	3,808,837	52.0%	51.0%	7,121,696	52.0%	-
42 Licenses & Permits	60,000	31,205	25,320	14,010	52.0%	55.3%	60,000	52.0%	-
44 Revenue From Use Of Money	-	-	-	-			-		-
45 Fed/State Grants - Non MARB	1,316,525	1,755,609	1,041,444	990,227	133.4%	95.1%	2,087,026	84.1%	770,501
46 Charges For Services	6,000	-	420	420	0.0%	100.0%	6,000	0.0%	-
47 Other Revenues	153,600	3,981	25,066	108,353	2.6%	432.3%	153,600	2.6%	-
<b>Total Revenue</b>	<b>8,657,821</b>	<b>5,490,587</b>	<b>8,567,734</b>	<b>4,921,847</b>	<b>63.4%</b>	<b>57.4%</b>	<b>9,428,322</b>	<b>58.2%</b>	<b>770,501</b>
<b>EXPENDITURES</b>									
Personnel Services	2,252,643	527,659	2,249,403	508,813	23.4%	22.6%	2,252,643	23.4%	-
Electricity/Gas/Water	231,540	92,963	203,251	5,220	40.1%	2.6%	231,540	40.1%	-
Other Contractual Services	154,000	26,158	143,396	19,700	17.0%	13.7%	154,000	17.0%	-
Supplies & Materials	124,850	24,304	141,177	47,681	19.5%	33.8%	124,850	19.5%	-
Health & General Liability Insurance	1,809,033	336,988	1,309,477	229,613	18.6%	17.5%	1,809,033	18.6%	-
Pension	2,890,196	1,634,413	3,162,872	1,273,060	56.6%	40.3%	2,890,196	56.6%	-
Other Fixed Charges	183,400	37,851	78,577	19,810	20.6%	25.2%	183,400	20.6%	-
Capital Outlay	366,000	331,955	55,395	8,957	90.7%	16.2%	366,000	90.7%	-
Other Contingency	320,125	550	83,662	125	0.2%	0.1%	320,125	0.2%	-
Fuel	16,000	1,358	13,586	-	8.5%	0.0%	16,000		-
Telephone	310,034	2,528	249,668	1,281	0.8%	0.5%	310,034	0.8%	-
Deficit Reduction	-	-	-	-			-		-
<b>Total Expenditures</b>	<b>8,657,821</b>	<b>3,016,726</b>	<b>7,690,464</b>	<b>2,114,261</b>	<b>34.8%</b>	<b>27.5%</b>	<b>8,657,821</b>	<b>34.8%</b>	<b>-</b>
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>2,473,861</b>	<b>877,270</b>	<b>2,807,586</b>		<b>320.0%</b>	<b>770,501</b>		



**MEMORANDUM**  
**MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Hartford Subcommittee  
**Date:** October 29, 2021

The Hartford Subcommittee met on October 21. The agenda consisted of a discussion on Hartford Public Schools (HPS) health insurance and an update on the status of budget mitigation measures.

Health Insurance: The MARB had previously received two separate analyses that projected the impact of transitioning HPS employees and retirees from self-insured health plans to the State Partnership health plan. One study, commissioned by a group of employee unions, concluded that transitioning to the Partnership would save the district approximately \$7 million per year. The other analysis, provided by the City and BOE health insurance consultant, concluded that a transition to the Partnership would be more costly for the district than the current self-insured health plans. Health enrollment census data and self-insured renewal rates were compiled for review to begin a discussion at the Subcommittee level regarding how to proceed with gaining a better understanding of the health insurance options available to the district. Additional data is in the process of being assembled for further analysis.

Budget Mitigation Measures: The City updated the Subcommittee on the budget mitigation measures currently being implemented. Although the FY 2022 budget is not reliant on mitigation measures, several initiatives are underway. Savings achieved as a result of measures initiated in the current year will carry forward to future fiscal years to help close projected future budget gaps.

\* The next meeting of the Hartford Subcommittee is November 18<sup>th</sup>.

# City of Hartford

FY2022

## Monthly Financial Report to the Municipal Accountability Review Board



September 2021  
(FY2022 P3)

*Meeting date: November 3, 2021*

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

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City of Hartford - FY2022 General Fund Financial Report & Projection

MARB 11/3/2021

Revenue Category	FY2021 UN-AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (SEPTEMBER)	FY2022 ACTUAL (SEPTEMBER)	FY2022 PROJECTION	VARIANCE (FAV)/UNFAV
41 General Property Taxes <sup>1</sup>	(297,194,132)	(288,722,169)	(288,722,169)	(146,171,794)	(152,271,575)	(288,722,169)	-
42 Licenses & Permits <sup>2</sup>	(8,297,071)	(6,166,426)	(6,166,426)	(1,983,333)	(1,304,453)	(6,148,796)	17,630
43 Fines Forfeits & Penalties <sup>3</sup>	(161,103)	(147,282)	(147,282)	(39,919)	(64,611)	(214,427)	(67,145)
44 Revenue from Money & Property <sup>4</sup>	(934,157)	(1,222,188)	(1,222,188)	(198,245)	(248,541)	(1,235,851)	(13,663)
45 Intergovernmental Revenues <sup>5 16</sup>	(311,514,107)	(269,161,247)	(269,161,247)	(11,741,903)	(64,536,060)	(280,102,683)	(10,941,436)
46 Charges For Services <sup>6</sup>	(4,290,448)	(3,061,155)	(3,061,155)	(699,474)	(1,110,134)	(3,537,666)	(476,511)
47 Reimbursements <sup>7</sup>	(105,682)	(91,869)	(91,869)	(16,401)	(15,796)	(91,869)	-
48 Other Revenues <sup>8</sup>	(192,043)	(193,822)	(193,822)	(5,550)	(84,203)	(200,795)	(6,973)
53 Other Financing Sources <sup>9</sup>	(10,052,053)	(15,193,000)	(15,193,000)	(1,164,307)	(4,409,104)	(15,193,000)	-
<b>Total Revenues<sup>17</sup></b>	<b>(632,740,797)</b>	<b>(583,959,158)</b>	<b>(583,959,158)</b>	<b>(162,020,927)</b>	<b>(224,044,477)</b>	<b>(595,447,256)</b>	<b>(11,488,098)</b>

Expenditure Category	FY2021 UN-AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (SEPTEMBER)	FY2022 ACTUAL (SEPTEMBER)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
Payroll <sup>10</sup>	104,442,101	118,818,274	118,818,274	22,791,831	24,637,249	120,960,105	(2,141,831)
Benefits <sup>11</sup>	85,730,237	97,663,761	97,663,761	23,043,460	23,821,529	98,531,527	(867,766)
Debt & Other Capital <sup>12 16</sup>	80,491,849	11,299,875	11,299,875	1,511,371	1,470,168	11,299,875	-
Library	1,669,020	8,460,590	8,460,590	417,255	2,115,147	8,460,590	-
Metro Hartford Innovation Services	3,167,436	4,190,683	4,190,683	791,859	1,047,676	4,190,683	-
Utilities <sup>13</sup>	26,410,398	27,831,450	27,831,450	4,502,403	6,459,446	28,443,450	(612,000)
Other Non-Personnel <sup>14</sup>	24,359,578	31,681,251	31,681,251	4,399,478	5,264,888	31,606,251	75,000
Education <sup>15</sup>	275,607,012	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	-
<b>Total Expenditures<sup>17</sup></b>	<b>601,877,631</b>	<b>583,959,158</b>	<b>583,959,158</b>	<b>81,467,252</b>	<b>88,825,700</b>	<b>587,505,755</b>	<b>(3,546,597)</b>
<b>Revenues and Expenditures incl. Committed and Assigned, Net</b>	<b>(30,863,167)</b>	<b>-</b>	<b>-</b>	<b>(80,553,674)</b>	<b>(135,218,777)</b>	<b>(7,941,501)</b>	

## REVENUE FOOTNOTES

- <sup>1</sup> (1) Cumulative through September, current year tax levy revenues actuals are 3.14% or \$4.47M higher than FY2021 Period 3 (September).  
(2) Prior Year Levy collections actuals are tracking favorably by \$1.67M compared to the FY2021 cumulative through September; primarily due to several tax appeals recorded in September 2020.  
(3) Interest and liens collections actuals are lower by \$90k through September compared to FY2021.  
(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
- <sup>2</sup> The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking unfavorably by 34.2% or \$679K compared to the FY2021 cumulative through September due to 1Q2021 including several significant permits sold for large projects which did not reoccur in 1Q2022. This revenue category is projected to be at budget based on known upcoming projects in the City of Hartford.
- <sup>3</sup> The Fines, Forfeits and Penalties revenue line item is primarily comprised of false alarms fines and projected to be slightly higher than the FY2022 budget due to strong collections on false alarms.
- <sup>4</sup> Revenue from Money and Property contains lease/rental and short-term investment income. FY2022 actuals are tracking similar to September FY2021 due to a low interest rate environment for short-term investment income. This revenue category is projected to be slightly higher than the FY2022 budget.
- <sup>5</sup> FY2022 Intergovernmental Revenues YTD primarily reflect the receipts of Supplemental Car Tax and PILOT revenues from the State. State PILOT revenues were received in September 2021 which is one month earlier than in previous years. State PILOT increased by approximately \$11M over the original budget. This additional funding will be moved to CIP in October 2021 and is in line with the resolution passed in May 2021.
- <sup>6</sup> Charges for Services contains revenues associated with the conveyance tax, transcript/filing of records, and special events. Conveyance tax revenue continues to be strong in FY2022 and is projected to be higher than budget. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M.
- <sup>7</sup> **Reimbursements** (primarily Section 8) largely occur at fiscal year end.
- <sup>8</sup> **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- <sup>9</sup> Other Financing Sources reflects revenues from Corporate Contribution (1), DoNo Stadium Fund (2), the Parking Authority Fund (3), Special Police Service Fund (4), and other (5).  
(1) A Corporate Contribution of \$10M is broken down between the City of Hartford General Fund (\$3.333M) and Hartford Public Library (\$6.667M). One of the three \$3.3M contributions was received in September 2021.  
(2) Yard Goat Admission Tax is received monthly and is included in the year to date actuals.  
(3) The revenue from Hartford Parking Authority is received quarterly.  
(4) Revenues for from Police Private Duty are posted quarterly and are projected to meet the budget.  
(5) Other revenues are projected to be \$0.

## EXPENDITURE FOOTNOTES

- <sup>10</sup> Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$2.14M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 10.4 weeks of actual payroll expenses with 41.8 weeks remaining. Vacancies are assumed to be refilled with 37.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$2.79M and \$40K of favorability in Holiday Pay is offset by a projected shortfall of \$4.74M in OT and \$237K in PT. Payroll will continue to be monitored throughout the fiscal year.
- <sup>11</sup> Benefits and Insurances is projected to be unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.
- <sup>12</sup> The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.43M for Pay-As-You-Go CapEx for a total of \$11.30M.
- <sup>13</sup> Utilities are projected to be net unfavorable due to tipping fees and fuel.
- <sup>14</sup> Other Non-Personnel is favorable due to projected audit services.
- <sup>15</sup> Education YTD actuals reflect 3 months of the City's tax supported payment of \$96M. The \$188M ECS will be recorded as the State allocation is received.
- <sup>16</sup> Under the executed Contract Assistance agreement, \$54.68M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2022. 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.
- <sup>17</sup> 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 UN-AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (SEPTEMBER)	FY2022 ACTUAL (SEPTEMBER)
<b>41-TAXES</b>	<b>(297,194,132)</b>	<b>(288,722,169)</b>	<b>(288,722,169)</b>	<b>(146,171,794)</b>	<b>(152,271,575)</b>
CURRENT YEAR TAX LEVY	(276,333,498)	(279,792,169)	(279,792,169)	(142,481,934)	(146,954,067)
INTEREST AND LIENS	(7,090,212)	(3,800,000)	(3,800,000)	(1,449,206)	(1,359,424)
PRIOR YEAR LEVIES	(12,539,248)	(4,580,000)	(4,580,000)	(2,184,546)	(3,857,297)
TAX LIEN SALES	(273,643)	(450,000)	(450,000)	-	-
OTHER	(957,531)	(100,000)	(100,000)	(56,109)	(100,787)
<b>42-LICENSES AND PERMITS</b>	<b>(8,297,071)</b>	<b>(6,166,426)</b>	<b>(6,166,426)</b>	<b>(1,983,333)</b>	<b>(1,304,453)</b>
BUILDING PERMITS	(4,951,690)	(3,614,100)	(3,614,100)	(1,337,766)	(554,660)
ELECTRICAL PERMITS	(1,125,842)	(797,665)	(797,665)	(231,170)	(192,390)
FOOD & MILK DEALER LICENSES	(201,975)	(135,000)	(135,000)	(55,050)	(127,934)
MECHANICAL PERMITS	(860,754)	(800,000)	(800,000)	(106,220)	(176,000)
PLUMBING PERMITS	(571,975)	(337,846)	(337,846)	(132,300)	(99,490)
OTHER	(584,835)	(481,815)	(481,815)	(120,828)	(153,979)
<b>43-FINES FORFEITS AND PENALTIES</b>	<b>(161,103)</b>	<b>(147,282)</b>	<b>(147,282)</b>	<b>(39,919)</b>	<b>(64,611)</b>
FALSE ALARM CITATIONS-POL&FIRE	(157,179)	(138,000)	(138,000)	(38,632)	(61,227)
LAPSED LICENSE/LATE FEE	-	(7,100)	(7,100)	-	(1,800)
OTHER	(3,924)	(2,182)	(2,182)	(1,287)	(1,584)
<b>44-INTEREST AND RENTAL INCOME</b>	<b>(934,157)</b>	<b>(1,222,188)</b>	<b>(1,222,188)</b>	<b>(198,245)</b>	<b>(248,541)</b>
BILLINGS FORGE	(15,538)	(20,428)	(20,428)	(5,476)	(5,921)
CT CENTER FOR PERFORM ART	(54,167)	(50,000)	(50,000)	(12,500)	(12,500)
INTEREST	(240,486)	(248,000)	(248,000)	(64,422)	(70,029)
RENT OF PROP-ALL OTHER	(92,901)	(118,108)	(118,108)	(25,651)	(26,475)
RENTAL OF PARK PROPERTY	(22,100)	(72,565)	(72,565)	(5,875)	(12,725)
RENTAL OF PARKING LOTS	-	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(85,320)	(148,560)	(148,560)	(23,160)	(38,040)
RENTAL-525 MAIN STREET	(35,605)	(21,094)	(21,094)	(2,852)	(5,852)
RENTS FROM TENANTS	(191,437)	(115,320)	(115,320)	(40,237)	(37,087)
SHEPHERD PARK	(132,996)	(234,393)	(234,393)	-	-
THE RICHARDSON BUILDING	(27,463)	(156,976)	(156,976)	-	(21,838)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
<b>45-INTERGOVERNMENTAL</b>	<b>(311,514,107)</b>	<b>(269,161,247)</b>	<b>(269,161,247)</b>	<b>(11,741,903)</b>	<b>(64,536,060)</b>
<b>MUNICIPAL AID</b>	<b>(251,311,079)</b>	<b>(254,029,155)</b>	<b>(254,029,155)</b>	<b>(11,344,984)</b>	<b>(53,005,814)</b>
CAR TAX SUPPL MRSF REV SHARING	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)	(11,344,984)
EDUCATION COST SHARING	(185,256,814)	(187,974,890)	(187,974,890)	-	-
HIGHWAY GRANT	(1,188,254)	(1,188,254)	(1,188,254)	-	(593,184)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	-
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	-	-
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	-	-
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	-	(30,904,693)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	-	(10,162,953)
<b>OTHER MUNICIPAL AID</b>	<b>(56,314,629)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
STATE CONTRACT ASSISTANCE	(56,314,629)	-	-	-	-
<b>OTHER STATE REVENUES</b>	<b>(91,351)</b>	<b>(11,210,168)</b>	<b>(11,210,168)</b>	<b>(4,550)</b>	<b>(11,114,995)</b>
DISTRESSED MUNICIPALITIES	(4,582)	(11,114,995)	(11,114,995)	-	(11,114,995)
JUDICIAL BRANCH REV DISTRIB.	(62,253)	(66,947)	(66,947)	(4,550)	-
VETERANS EXEMPTIONS	(24,516)	(28,226)	(28,226)	-	-
<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(3,793,853)</b>	<b>(3,918,624)</b>	<b>(3,918,624)</b>	<b>(392,370)</b>	<b>(414,851)</b>
CRRA - PILOT	-	(1,500,000)	(1,500,000)	-	-
DISABIL EXEMPT-SOC SEC	(6,417)	(9,881)	(9,881)	-	-
GR REC TAX-PARI MUTUEL	(165,714)	(227,868)	(227,868)	(16,436)	(47,644)
HEALTH&WELFARE-PRIV SCH	(55,215)	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	-	-	-	-
PHONE ACCESS LN TAX SH	(563,470)	(562,817)	(562,817)	(668)	-
PILOT CHURCH HOMES INC	(126,131)	(126,872)	(126,872)	(63,066)	(63,256)
PILOT FOR CT CTR FOR PERF	-	(357,056)	(357,056)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	-	(257,450)
PILOT HARTFORD HILTON	(232,505)	-	-	-	(46,501)
PILOT HARTFORD MARRIOTT	(624,401)	(552,764)	(552,764)	(312,200)	-
PILOT TRINITY COLLEGE	(20,000)	(20,000)	(20,000)	-	-
<b>OTHER</b>	<b>(3,194)</b>	<b>(3,300)</b>	<b>(3,300)</b>	<b>-</b>	<b>(400)</b>
STATE REIMBURSEMENTS	(3,194)	(3,300)	(3,300)	-	(400)
<b>46-CHARGES FOR SERVICES</b>	<b>(4,290,448)</b>	<b>(3,061,155)</b>	<b>(3,061,155)</b>	<b>(699,474)</b>	<b>(1,110,134)</b>
CONVEYANCE TAX	(2,023,007)	(1,240,916)	(1,240,916)	(376,281)	(577,705)
FILING RECORD-CERTIF FEES	(337,475)	(300,000)	(300,000)	(72,336)	(97,334)
TRANSCRIPT OF RECORDS	(803,438)	(821,151)	(821,151)	(136,734)	(232,147)
OTHER	(1,126,529)	(699,088)	(699,088)	(114,122)	(202,948)
<b>47-REIMBURSEMENTS</b>	<b>(105,682)</b>	<b>(91,869)</b>	<b>(91,869)</b>	<b>(16,401)</b>	<b>(15,796)</b>
ADVERTISING LOST DOGS	(623)	(453)	(453)	(130)	(138)
ATM REIMBURSEMENT	-	(721)	(721)	-	-
DOG ACCT-SALARY OF WARDEN	(2,105)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	-	(1,000)	(1,000)	-	-
REIMB FOR MEDICAID SERVICES	(12,753)	-	-	-	-
SECTION 8 MONITORING	(83,657)	(83,890)	(83,890)	(16,221)	(15,658)
OTHER	(6,544)	(3,205)	(3,205)	(50)	-
<b>48-OTHER REVENUES</b>	<b>(192,043)</b>	<b>(193,822)</b>	<b>(193,822)</b>	<b>(5,550)</b>	<b>(84,203)</b>
MISCELLANEOUS REVENUE	(183,212)	(170,962)	(170,962)	(3,574)	(75,797)
OVER & SHORT ACCOUNT	(169)	(737)	(737)	(160)	(19)
SALE CITY SURPLUS EQUIP	(515)	-	-	(515)	-
SALE OF DOGS	(6,351)	(5,993)	(5,993)	(1,525)	(3,322)
SETTLEMENTS - OTHER	-	(3,000)	(3,000)	-	(3,002)
OTHER	(1,796)	(13,130)	(13,130)	224	(2,063)
<b>53-OTHER FINANCING SOURCES</b>	<b>(10,052,053)</b>	<b>(15,193,000)</b>	<b>(15,193,000)</b>	<b>(1,164,307)</b>	<b>(4,409,104)</b>
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(621,710)	(395,000)	(395,000)	-	(42,239)
REVENUE FROM HTFD PKG AUTHY	(1,942,610)	(2,048,000)	(2,048,000)	(400,000)	(500,000)
SPECIAL POLICE SERVICES	(4,154,401)	(2,750,000)	(2,750,000)	(764,307)	(533,532)
<b>Grand Total</b>	<b>(632,740,797)</b>	<b>(583,959,158)</b>	<b>(583,959,158)</b>	<b>(162,020,927)</b>	<b>(224,044,477)</b>

CITY OF HARTFORD

PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY22

PROPERTY TAX COLLECTION REPORT THROUGH SEPTEMBER 30, 2021

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	Actual FY 21	Actual FY 22	FY 21	FY 22
July	91,265,549	100,781,340 <sup>1</sup>	113,251	962,504 <sup>2</sup>	496,088	292,231 <sup>1</sup>	-	-	91,874,888	102,036,074 <sup>1</sup>
August	47,619,102	43,818,629 <sup>1</sup>	1,035,620	1,660,552 <sup>1</sup>	492,040	406,382 <sup>1</sup>	-	-	49,146,762	45,885,563 <sup>1</sup>
September	3,597,283	2,354,099 <sup>3</sup>	1,035,675	1,234,241 <sup>3</sup>	461,078	660,811 <sup>3</sup>	-	-	5,094,036	4,249,151 <sup>3</sup>
October	2,548,895		1,130,119		490,655		-	-	4,169,669	-
November	1,301,195		1,438,745		891,410		13,090	-	3,644,440	-
December	14,009,256		440,158		305,344		(13,090)	-	14,741,667	-
January	82,675,244		616,190		352,382		-	-	83,643,816	-
February	18,490,419		570,470		304,306		-	-	19,365,194	-
March	7,288,908		1,207,018		784,851		-	-	9,280,777	-
April	4,035,237		668,671		533,097		-	-	5,237,005	-
May	1,415,861		501,771		352,426		-	-	2,270,058	-
June	2,139,405		2,340,309		1,618,210		273,643	-	6,371,567	-
<b>Total Collections</b>	<b>276,386,353</b>	<b>146,954,067</b>	<b>11,097,997</b>	<b>3,857,297</b>	<b>7,081,886</b>	<b>1,359,424</b>	<b>273,643</b>	<b>-</b>	<b>294,839,879</b>	<b>152,170,788</b>
<b>60 Day Collections</b>			<b>1,393,206</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>1,393,206</b>	<b>-</b>
<b>Reclass -- Year End entries</b>	<b>(52,855)</b>		<b>48,045</b>		<b>8,326</b>		<b>-</b>	<b>-</b>	<b>3,515</b>	<b>-</b>
<b>Adjusted Total Collections</b>	<b>276,333,498</b>	<b>146,954,067</b>	<b>12,539,248</b>	<b>3,857,297</b>	<b>7,090,212</b>	<b>1,359,424</b>	<b>273,643</b>	<b>-</b>	<b>296,236,601</b>	<b>152,170,788</b>
<b>Total Budget</b>	<b>272,347,014</b>	<b>279,792,169</b>	<b>5,270,000</b>	<b>4,580,000</b>	<b>3,800,000</b>	<b>3,800,000</b>	<b>480,000</b>	<b>450,000</b>	<b>281,897,014</b>	<b>288,622,169</b>
<b>Total current levy (GL 2020) new bills</b>	<b>292,707,724</b>	<b>296,633,160</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Collections through SEPTEMBER</b>	<b>142,481,934</b>	<b>146,954,067</b>	<b>2,184,546</b>	<b>3,857,297</b>	<b>1,449,206</b>	<b>1,359,424</b>	<b>-</b>	<b>-</b>	<b>146,115,686</b>	<b>152,170,788</b>
<b>Outstanding Receivable at 09/30</b>	<b>142,087,695</b>	<b>144,659,576</b>	<b>57,238,639</b>	<b>49,523,631</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Timing Adjustment from bridging QDS to Munis</b>		<b>5,019,517</b>								
<b>% of Budget Collected</b>	<b>52.32%</b>	<b>52.52%</b>	<b>41.45%</b>	<b>84.22%</b>	<b>38.14%</b>	<b>35.77%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>51.83%</b>	<b>52.72%</b>
<b>% of Adjusted Levy Collected</b>	<b>48.68%</b>	<b>49.54%</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>
<b>Mill Rate Real Estate</b>	<b>74.29</b>	<b>74.29</b>								
<b>Mill Rate Personal Property</b>	<b>74.29</b>	<b>74.29</b>								
<b>Mill Rate Motor Vehicle</b>	<b>45</b>	<b>45</b>								

<sup>1</sup> FY22 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year. YTY records showed over in July & under in August for FY22.

<sup>2</sup> The lower balance of FY21 Prior Year's Tax collections was a result of \$1.376M credit adjustments from tax appeals (Walmart,Capital dist, West Service LLC).

<sup>3</sup> FY22 continues to result in increased collections, primarily due to timing and increased assessments.

**Expenditure Summary - Departments**

	FY2021 UN-AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (SEPTEMBER)	FY2022 ACTUAL (SEPTEMBER)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
00111 MAYOR'S OFFICE	508,824	743,420	743,420	135,547	120,882	723,052	20,368
00112 COURT OF COMMON COUNCIL <sup>1</sup>	625,715	820,068	820,068	106,724	143,863	853,738	(33,670)
00113 TREASURER	401,919	465,316	465,316	80,934	62,151	457,657	7,659
00114 REGISTRARS OF VOTERS <sup>2</sup>	665,592	475,065	475,065	221,389	95,922	478,382	(3,317)
00116 CORPORATION COUNSEL	1,229,586	1,558,048	1,558,048	257,655	244,191	1,522,107	35,941
00117 TOWN & CITY CLERK <sup>3</sup>	754,740	842,154	842,154	165,258	145,457	845,247	(3,093)
00118 INTERNAL AUDIT <sup>2</sup>	473,007	510,567	510,567	102,480	96,937	512,330	(1,763)
00119 CHIEF OPERATING OFFICER	1,247,429	1,646,987	1,646,987	231,762	299,303	1,635,694	11,293
00122 METRO HARTFORD INNOVATION SERV	3,167,436	4,190,683	4,190,683	791,859	1,047,676	4,190,683	0
00123 FINANCE	3,300,056	3,758,757	3,758,757	646,673	598,062	3,601,614	157,143
00125 HUMAN RESOURCES	1,397,749	1,730,419	1,730,419	214,770	205,930	1,610,646	119,773
00128 OFFICE OF MANAGEMENT & BUDGET	1,086,146	1,252,452	1,252,452	223,638	203,831	1,229,730	22,722
00132 FAMILIES, CHILDREN, YOUTH & RECREATION <sup>4</sup>	3,181,759	3,690,893	3,690,893	1,318,423	1,529,094	3,728,349	(37,456)
00211 FIRE <sup>5</sup>	33,922,286	37,658,924	37,658,924	6,923,302	7,863,349	39,226,714	(1,567,790)
00212 POLICE <sup>6</sup>	42,357,774	48,274,513	48,274,513	9,506,794	10,388,358	49,330,356	(1,055,843)
00213 EMERGENCY SERVICES & TELECOMM. <sup>7</sup>	3,759,888	4,027,832	4,027,832	821,896	891,395	4,183,214	(155,382)
00311 PUBLIC WORKS	14,998,284	17,933,864	17,933,864	2,683,204	3,207,921	17,910,317	23,547
00420 DEVELOPMENT SERVICES	3,856,221	5,975,888	5,975,888	747,209	753,336	5,855,241	120,647
00520 HEALTH AND HUMAN SERVICES	3,547,405	5,587,795	5,587,795	386,336	989,081	5,390,406	197,389
00711 EDUCATION	275,607,012	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY	1,669,020	8,460,590	8,460,590	417,255	2,115,147	8,460,590	0
00820 BENEFITS & INSURANCES <sup>8</sup>	85,730,237	97,663,761	97,663,761	23,043,460	23,821,529	98,531,527	(867,766)
00821 DEBT SERVICE <sup>9</sup>	80,491,849	11,299,875	11,299,875	1,511,371	1,470,168	11,299,875	0
00822 NON OP DEPT EXPENDITURES <sup>10</sup>	37,897,696	41,378,013	41,378,013	6,919,717	8,522,521	41,915,013	(537,000)
<b>Grand Total</b>	<b>601,877,631</b>	<b>583,959,158</b>	<b>583,959,158</b>	<b>81,467,252</b>	<b>88,825,700</b>	<b>587,505,755</b>	<b>(3,546,597)</b>

<sup>1</sup> The Court of Common Council is projected to be unfavorable due to part-time staffing.

<sup>2</sup> Centrally budgeted 1.5% increase for unclassified and non-union employees is realized in departmental budgets; adjustments at year end, if needed, will occur.

<sup>3</sup> The Town and City Clerk is projected to be unfavorable due to part-time staffing.

<sup>4</sup> Families, Children, Youth and Recreation is projected to be unfavorable due to seasonal overtime.

<sup>5</sup> Fire is projected to be unfavorable due to overtime.

<sup>6</sup> Police is projected to be unfavorable due to overtime.

<sup>7</sup> Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

<sup>8</sup> Benefits and Insurances is projected to be unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.

<sup>9</sup> The FY2022 Adopted Budget for Debt & Other Capital are comprised of \$4.65M for Downtown North principal and interest, \$107K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.43M for Pay-As-You-Go CapEx for a total of \$11.30M.

<sup>10</sup> Non Operating is projected to be net unfavorable due to tipping fees and fuel.



Expenditure Summary - Major Expenditure Category

	FY2021 UN-AUDITED ACTUAL	FY2022 ADOPTED BUDGET	FY2022 REVISED BUDGET	FY2021 ACTUAL (SEPTEMBER)	FY2022 ACTUAL (SEPTEMBER)	FY2022 PROJECTION	VARIANCE FAV/(UNFAV)
<b>PAYROLL</b>	<b>104,442,101</b>	<b>118,818,274</b>	<b>118,818,274</b>	<b>22,791,831</b>	<b>24,637,249</b>	<b>120,960,105</b>	<b>(2,141,831)</b>
FT <sup>1</sup>	86,842,645	102,082,659	102,082,659	18,088,884	18,783,389	99,289,534	2,793,125
HOL <sup>1</sup>	2,359,957	2,494,938	2,494,938	369,920	369,332	2,454,861	40,077
OT <sup>1</sup>	12,980,244	12,751,927	12,751,927	3,686,214	4,808,823	17,490,368	(4,738,441)
PT <sup>1</sup>	2,259,254	1,488,750	1,488,750	646,813	675,704	1,725,343	(236,593)
<b>BENEFITS</b>	<b>85,730,237</b>	<b>97,663,761</b>	<b>97,663,761</b>	<b>23,043,460</b>	<b>23,821,529</b>	<b>98,531,527</b>	<b>(867,766)</b>
HEALTH	29,410,101	35,436,437	35,436,437	6,779,515	7,059,040	35,436,437	0
MITIGATION <sup>2</sup>	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION	46,952,383	51,406,956	51,406,956	11,505,900	12,575,250	51,405,656	1,300
INSURANCE	4,195,055	4,595,305	4,595,305	2,827,425	2,854,028	4,595,305	0
FRINGE REIMBURSEMENTS	(3,918,369)	(3,236,631)	(3,236,631)	(549,391)	(320,342)	(3,236,631)	0
LIFE INSURANCE	225,568	164,970	164,970	58,691	58,048	164,970	0
OTHER BENEFITS	4,256,234	4,741,536	4,741,536	1,057,871	337,069	4,741,536	0
WAGE <sup>3</sup>	0	521,438	521,438	0	0	390,504	130,934
WORKERS COMP	4,609,265	5,033,750	5,033,750	1,363,448	1,258,436	5,033,750	0
<b>DEBT</b>	<b>80,491,849</b>	<b>11,299,875</b>	<b>11,299,875</b>	<b>1,511,371</b>	<b>1,470,168</b>	<b>11,299,875</b>	<b>0</b>
DEBT	80,491,849	11,299,875	11,299,875	1,511,371	1,470,168	11,299,875	0
<b>LIBRARY</b>	<b>1,669,020</b>	<b>8,460,590</b>	<b>8,460,590</b>	<b>417,255</b>	<b>2,115,147</b>	<b>8,460,590</b>	<b>0</b>
LIBRARY	1,669,020	8,460,590	8,460,590	417,255	2,115,147	8,460,590	0
<b>MHIS</b>	<b>3,167,436</b>	<b>4,190,683</b>	<b>4,190,683</b>	<b>791,859</b>	<b>1,047,676</b>	<b>4,190,683</b>	<b>0</b>
MHIS	3,167,436	4,190,683	4,190,683	791,859	1,047,676	4,190,683	0
<b>UTILITY</b>	<b>26,410,398</b>	<b>27,831,450</b>	<b>27,831,450</b>	<b>4,502,403</b>	<b>6,459,446</b>	<b>28,443,450</b>	<b>(612,000)</b>
UTILITY <sup>4</sup>	26,410,398	27,831,450	27,831,450	4,502,403	6,459,446	28,443,450	(612,000)
<b>OTHER</b>	<b>24,359,578</b>	<b>31,681,251</b>	<b>31,681,251</b>	<b>4,399,478</b>	<b>5,264,888</b>	<b>31,606,251</b>	<b>75,000</b>
COMMUNITY ACTIVITIES	2,374,940	2,681,989	2,681,989	910,641	1,117,580	2,681,989	0
CONTINGENCY	274,423	2,426,847	2,404,519	(9,365)	4,048	2,404,519	0
CONTRACTED SERVICES	4,510,828	5,543,031	5,551,359	326,563	502,786	5,551,359	0
ELECTIONS	0	334,389	334,389	0	0	334,389	0
GOVT AGENCY & OTHER	46,683	29,145	29,145	0	29,145	29,145	0
LEASES - OFFICES PARKING COPIER	1,544,001	2,010,368	2,010,368	320,067	382,975	2,010,368	0
LEGAL EXPENSES & SETTLEMENTS	2,477,923	2,474,557	2,474,557	209,233	387,560	2,474,557	0
OTHER	2,663,736	5,271,759	5,271,759	366,003	1,017,168	5,271,759	0
POSTAGE	189,296	200,000	200,000	100,000	75,000	200,000	0
SUPPLY	3,447,111	4,185,888	4,208,888	374,067	626,766	4,208,888	0
TECH, PROF & COMM BASED SERVICES <sup>5</sup>	2,548,977	3,307,818	3,298,818	443,276	378,154	3,223,818	75,000
VEHICLE & EQUIP	4,281,659	3,115,460	3,115,460	1,358,994	743,705	3,115,460	0
<b>EDUCATION</b>	<b>275,607,012</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>24,009,596</b>	<b>24,009,596</b>	<b>284,013,274</b>	<b>0</b>
EDUCATION	275,607,012	284,013,274	284,013,274	24,009,596	24,009,596	284,013,274	0
<b>Grand Total</b>	<b>601,877,631</b>	<b>583,959,158</b>	<b>583,959,158</b>	<b>81,467,252</b>	<b>88,825,700</b>	<b>587,505,755</b>	<b>(3,546,597)</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$2.14M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 10.4 weeks of actual payroll expenses with 41.8 weeks remaining. Vacancies are assumed to be refilled with 37.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$2.79M and \$40K of favorability in Holiday Pay is offset by a projected shortfall of \$4.74M in OT and \$237K in PT. City-wide FY2022 budgeted attrition has been increased by \$1.77M from FY2021. Payroll will continue to be monitored throughout the fiscal year.

<sup>2</sup> Mitigation of \$1.0M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$2.78M and \$596K in budgeted attrition and vacancy savings. In total, \$4.38M is budgeted for attrition city-wide.

<sup>3</sup> The FY2022 Adopted Budget includes centralized salary increases. A Court of Common Council approved salary increase of 1.5% for unclassified and non-union positions is favorable in benefits and will be realized in full-time payroll.

<sup>4</sup> Utilities are projected to be net unfavorable due to tipping fees and fuel.

<sup>5</sup> Tech, Prof and Comm based services are favorable due to projected audit services.

# Appendix

**FY2022 Full-time Payroll Projection (through September) as of 9/17/21**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 9/17 (10.4 WEEKS)	PROJECTION (41.8 WEEKS)	YTD THRU 9/17 PLUS PROJECTION (41.8 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	8	707,172	112,717	571,516	684,233	0	684,233	22,939
112-CCC	9	472,811	70,312	391,169	461,481	0	461,481	11,330
113-Treas	9	379,361	61,276	306,803	368,080	3,622	371,702	7,659
114-ROV	7	341,446	67,320	276,950	344,270	493	344,763	(3,317)
116-Corp Counsel	15	1,424,868	236,660	1,152,266	1,388,927	0	1,388,927	35,941
117-Clerk	11	704,760	130,198	564,271	694,470	6,383	700,853	3,907
118-Audit	5	485,894	96,652	391,004	487,657	0	487,657	(1,763)
119-COO	17	1,304,258	191,982	1,029,083	1,221,065	0	1,221,065	83,193
123-FIN	45	3,448,394	566,965	2,690,171	3,257,136	34,115	3,291,251	157,143
125-HR	16	1,135,124	151,149	917,400	1,068,548	1,802	1,070,351	64,773
128-OMBG	13	1,144,372	193,763	912,590	1,106,353	5,697	1,112,050	32,322
132-FCYR	15	1,053,394	171,084	848,063	1,019,147	6,702	1,025,850	27,544
211-Fire	366	30,386,038	5,500,941	23,710,466	29,211,408	246,945	29,458,352	927,686
212-Police	512	41,412,614	6,949,257	29,706,550	36,655,807	531,815	37,187,622	4,224,992
213-EST	51	3,157,864	464,197	2,478,394	2,942,590	32,291	2,974,881	182,983
311-DPW	211	10,941,073	1,924,620	8,603,433	10,528,053	110,243	10,638,296	302,777
420-Devel Serv	61	4,436,749	715,717	3,491,603	4,207,319	58,812	4,266,131	170,618
520-HHS	37	2,455,695	322,000	1,894,968	2,216,969	41,338	2,258,306	197,389
<b>Grand Total</b>	<b>1,408</b>	<b>105,391,887</b>	<b>17,926,810</b>	<b>79,936,702</b>	<b>97,863,513</b>	<b>1,080,258</b>	<b>98,943,771</b>	<b>6,448,116</b>

FT- Fire Attrition	(595,684)
FT- Police Attrition	(2,781,839)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	88,295
FT- Total Revised Budget	102,082,659

FT- Fire Attrition	(595,684)
FT- Police Attrition	(2,781,839)
FT- Development Serv. Attrit	(20,000)
FT- Net other payroll	(257,468)
FT- Subtotal Variance	2,793,125

Non-Sworn Attrition (in Bene	(1,000,000)
Total Variance	1,793,125

**Assumptions**

- 1) Analysis is based on year-to-date actuals from check date 9/17/21, which includes 10.4 pay periods, and projects filled positions for 41.8 future weeks.
- 2) Non-sworn vacancies are projected for 37.8 future weeks.
- 3) Adopted head count is 1425 with 17 MHIS positions funded in the MHIS internal service fund.
- 4) ROV and Audit are projected unfavorable due to a city-wide, planned 1.5% pay increase for non-union and unclassified employees being budget centrally in FY2022. Budget funding for this increase will be transferred, as needed, at year end.