

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

Meeting Date and Time: Wednesday, December 1, 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: 691 625 870

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. November 3, 2021 Regular Meeting

- IV. City of Hartford
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: October 2021
 - c. Review and discussion: Non-Labor Contracts
 - i. Kounkuey Design Initiative, Inc: Neighborhood planning
 - ii. FHI Studio: Neighborhood planning
 - iii. Greenwood Emergency Vehicles: Purchase of Pumper Trucks

- V. Town of Sprague
 - a. Subcommittee Update
 - b. Review and discussion: Monthly Financial Report: October 2021

- VI. City of West Haven
 - a. Subcommittee Update
 - b. Update on CohnReznick audit
 - c. Review and discussion: Monthly Financial Report: October 2021

- VII. Other Business
 - a. Review, discussion and possible action: 2022 Calendar
 - b. Review, discussion and possible action: 2022 Subcommittees

- VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Wednesday, November 3, 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: 363 957 69

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

Municipal Officials in Attendance: First Selectman Cheryl Blanchard, Mayor Rossi, Frank Cieplinski, Mayor Bronin, Jennifer Hockenull, Leigh Ann Ralls, Assistant Fire Chief Daniel Reilly

OPM Staff in Attendance: Michael Milone (OPM Liaison), Julian Freund

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

The meeting was called to order at 10:02 AM.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. October 6, 2021 Regular Meeting

Mr. Biller made a motion to approve the minutes with a second by Ms. Shaw. One correction to the minutes was noted to include Mr. White as an attendee of the October 6 meeting. With that correction, the minutes were approved by a vote of 7-0-1, with Mr. Hamilton abstaining.

IV. Town of Sprague

a. Subcommittee update

The Sprague Subcommittee did not meet in October. The next Subcommittee meeting is scheduled for November 18.

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

First Selectman Cheryl Blanchard reported that the Town's revenues and expenditures as of September 30 are in alignment with prior year actuals. She added that the Town expended \$44,000 to repair roads that were washed out during hurricane Ida. FEMA funding may offset those costs. If the FEMA funds are not forthcoming, the cost of the road repairs will be carried by the budgeted surplus.

V. City of West Haven

a. Subcommittee Update

Secretary McCaw reminded the board that OPM has contracted with CohnReznick to conduct an audit of the City's use of Covid Relief Funds. She advised the City to be timely in responding to CohnReznick's requests for information. The Subcommittee met on October 19 to discuss an update on the fire districts and several open items including vacant positions and the FY 2021 Memorandum of Agreement.

Mr. Biller asked about a property on the shoreline that has been leased to a brewery and whether that agreement would be brought before the MARB. Secretary McCaw said that some additional detail from the City is needed before determining whether the item would come to the board. Mayor Rossi said that the lease has not been drawn up yet. The business still needs to go before City Council for approval.

b. Review and discussion: Update on FY 2021 MOA

Secretary McCaw reminded board members that the City has been asked consistently at monthly Subcommittee meetings about how it will comply with various requirements in the Memorandum of Agreement between the City and OPM. At least the last two financial audits have contained internal control weaknesses in several areas. Of the fifteen findings in the FY 2019 audit, about seven have been closed out. The FY 2020 audit contained approximately seven findings. The City has been repeatedly pushed to fill key positions in the Finance Department, as required in section 12 of the MOA. Requests for updates have been consistently made at Subcommittee meetings regarding the City's corrective action plan and progress on resolving audit findings, which is required by Sections 8 and 9 of the MOA. The Subcommittee has also addressed training issues with the City's financial system. This is also a requirement in the MOA. In a letter from the Secretary to the City on September 17, and again at the October 6 MARB meeting, the City was directed to provide a plan for closing out remaining open MOA items. The City has submitted a collection of attachments related to the MOA and various action plan items. However, none of these documents address a plan, date when we can expect items will be locked down, and confirmation of execution. Part of the CohnReznick audit will look at the extent to which internal control weaknesses contributed to the misuse of funds, if any. The continued lack of compliance with these items puts the MOA and the distribution of Municipal Restructuring Funds in jeopardy. The City must compile each of the remaining items into a reporting format that describes

what steps will be taken, what positions need to be hired, when they will be hired and deadlines by which the open items will be locked down.

Mr. Falcigno said that no funds should be distributed to the City until audits are complete and fiscal mechanics have been shored up.

Mr. White suggested that if CohnReznick finds that delays in implementing required measures has contributed to any misuse of funds, that is very serious and undercuts any progress made by the City over the last couple of years.

Mr. Egan asked about signatory authority. Mr. Cieplinski explained that departments review bills incurred by their departments and sign off on payment. As long as a signature is on the form, charge numbers on where to apply the cost, and the values on the invoice and the approval match, Finance signs off on having the check cut. Members and the City discussed the processing of payments for Covid related expenses. Secretary McCaw indicated that these are the types of issues and questions that will be covered by the CohnReznick audit, and the resulting report will be provided to the board.

Mr. Hamilton agreed with prior comments suggesting that any further distribution of restructuring fund payments be withheld pending the outcome of the audit. Secretary McCaw noted that the current MOA supports the withholding of funds until the requirements of the MOA are met. Ms. Shaw supported the withholding of restructuring funds pending the results of the audit. Mr. Brokman also supported withholding restructuring funds and asked about the timing of the audit. Secretary McCaw estimated the process would likely take at least two months.

Ms. Shaw asked that the City continue to make progress on open MOA requirements even as the audit of the use of Covid Relief Funds proceeds. Mr. Cieplinski said that a Purchasing consultant has been hired by the City to assist with the Purchasing process and he has sought data on staffing levels in similar municipalities to help determine whether to request additional procurement staffing in the next budget. Secretary Rossi added that the City may not wait for the next budget cycle to add positions. Secretary McCaw agreed and noted that there are existing positions that still need to be filled and the City must take steps to fill vacant positions and present a plan for any additional positions needed. Mr. Cieplinski noted that the Accounts Payable position has been posted. Members discussed open positions and directed the City to provide a timeline for filling current vacancies.

Mr. Cieplinski discussed inconsistencies in compliance from departments with policies and procedures when they are modified to improve internal controls. Members asked about the support of the Mayor in helping the Finance Director enforce purchasing procedures. The mayor said that she supports the Finance Director in these efforts. Mr. White asked that the CR audit investigate the possibility that a lax system is having an impact on the City other than in ways that have been publicized.

Ms. Shaw raised the possibility of a greater degree of intervention by the MARB. Mr. Brokman agreed that more intensive intervention may be appropriate. Mr. Waxenberg suggested that if the results of the audit suggest greater intervention, the MARB should be prepared to do so.

Secretary McCaw noted that the board has recognized progress of a financial nature that the City has made. However, the necessary work to strengthen internal financial infrastructure must accompany financial progress in order to be sustainable.

c. Review and discussion: Monthly Financial Report: September 2021

Mr. Cieplinski provided an overview of the written monthly financial report. He noted that revenues reflect the additional PILOT grant adopted in the State budget. He is also taking a closer look at overtime expenses which appear to be running high for this point in the year. No significant variances are projected in the General Fund monthly report, other than the additional PILOT revenue. Additional revenue from PILOT is also projected for the Allingtown Fire Fund. No variances are projected for the Sewer Fund.

Secretary McCaw asked the Mayor to ensure that the Finance Department is adequately staffed to address all of the expectations of the MARB as well as the demand of the annual audit and the additional forensic audit.

Mr. Egan asked for five years of actual overtime earnings by department directors and deputy department directors. Secretary McCaw said that the forensic audit currently underway would address overtime earned by exempt employees, and that steps will be taken to ensure that a look-back of several years will be part of the final report. The final report will be shared with all board members.

Mr. Cieplinski said he would appreciate any assistance the MARB can provide in making needed changes to internal controls. Secretary McCaw replied that the MARB will be supportive of those efforts.

VI. City of Hartford

a. Subcommittee Update

A written update was provided with the meeting materials. Mr. Waxenberg raised concerns with several aspects of the Hartford school district's method of funding employee health benefits including using a fully insured equivalent rate for self-insured budgeting purposes. He said that employees are paying more than they would if they were in the State Partnership health plan and the District is budgeting millions more than necessary based on questionable information. His belief is that self-insured plans are used for the purpose of creating surpluses by over-budgeting. Employees in one bargaining unit have been without a contract for five years, which is one of eight bargaining units without a current contract. Secretary McCaw said that further analysis of the district's health insurance benefits should determine what is the proper base for comparing self-insured costs to the State Partnership health plan, what the employee premium share is based on, and the use of a fully insured equivalent rate for budgeting purposes.

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

Mayor Bronin reported that the current report reflects the additional PILOT grant which is about \$11 million higher than budgeted. He indicated that the additional revenue would be directed to capital investment. The negative variance that appears in the payroll and benefits categories are expected to be eliminated as the City recognizes attrition savings over the course of the year. Secretary McCaw asked if the corporate contribution is still in effect. Mayor Bronin said that the commitment extends for one additional fiscal year beyond the current year. The contribution will be going fully to the

construction of two library branches that are part of the ARPA plan. That revenue will be backfilled with revenue replacement funds from ARPA. Secretary McCaw asked about overtime funding. Ms. Hockenull said that some of the spending is attributable to vacation time taken at the beginning of the year.

Mayor Bronin alerted the board to concerns with attrition in the Police Department and increased pressure resulting from other municipalities' recruitment efforts. He indicated that it is a threat to operations and expressed concern that if the State Police look to local departments to fill vacancies, it would exacerbate the situation. He hopes that deliberate efforts will be made to avoid such a situation. Mr. Luciano noted the impact of elimination of defined benefits retirement plans in some departments. Mr. Waxenberg added that there are issues beyond monetary compensation that influence employees' career decisions.

c. Review and discussion: Non-labor contracts:

i. Greenwood Emergency Vehicles LLC

Ms. Hockenull and Assistant Chief Reilly explained that the contract is for the acquisition of a ladder vehicle for the Fire Department at a cost of \$815,000. The vehicle is funded out of the vehicles and technology equipment fund. The contract was competitively bid.

VII. Other Business

a. Review and discussion: 2022 Calendar

Secretary McCaw advised members that a draft 2022 calendar will be distributed soon. Members are asked to review the calendar and provide feedback to OPM staff in advance of the next MARB meeting. Action on the calendar will be taken at the December meeting.

VIII. Adjourn

Mr. Biller made a motion to adjourn with a second by Mr. Brokman. The meeting adjourned at 11:35 AM.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Hartford Subcommittee
Date: November 24, 2021

The Hartford Subcommittee met on November 18. The agenda consisted of discussions on special education services and updates on Board of Education health insurance analysis and the status of budget mitigation measures.

Special Education: Thomas Hamilton, Chief Financial Officer of Norwalk Public Schools, gave a presentation on Norwalk Public Schools' experience in reforming special education services. Based on a consultant's assessment of the district's special education services, the Norwalk district had implemented a multi-year special education plan to address a number of conditions similar to issues raised by the Hartford district (such as high rates of out-of-district placements and obstacles to monitoring and managing outplacements). Members discussed Norwalk's experience and the reduction in the number of outplacements and costs over time, attributable in large part to the development of in-district capacity to provide select special education services.

The Hartford school district has been in the process of developing in-house special education services over several years but has the added challenge of working within an extensive Open Choice environment. The Superintendent indicated that, in addition to programmatic solutions, legislative changes would be needed to enable the district to better manage special education costs.

Members expressed interest in having a better understanding of the district's special education plans, additional data regarding special education services and metrics, and suggestions from the district regarding the legislative changes that are needed.

Health Insurance: Based on the latest discussions regarding BOE health insurance at the Subcommittee and the full MARB meeting, OPM has begun searching for a consultant under State contract that could provide an analysis of the current cost of health insurance benefits and the projected impact of a transition to the State Partnership health plan. If a suitable consultant currently under State contract cannot be identified, a procurement process for engaging a consultant may be necessary.

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. Recent highlights in the City's efforts that were discussed included more timely payments for police special duty services and the implementation of a new nurse call line for the Public Works Department to help manage workers compensation claims.

* The next meeting of the Hartford Subcommittee is December 16th.

City of Hartford

FY2022

Monthly Financial Report to the Municipal Accountability Review Board



October 2021
(FY2022 P4)

Meeting date: December 1, 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 12/1/2021

| Revenue Category | FY2021 UN-AUDITED ACTUAL | FY2022 ADOPTED BUDGET | FY2022 REVISED BUDGET | FY2021 ACTUAL (OCTOBER) | FY2022 ACTUAL (OCTOBER) | FY2022 PROJECTION | VARIANCE (FAV)/UNFAV |
|---|--------------------------|-----------------------|-----------------------|-------------------------|-------------------------|----------------------|----------------------|
| 41 General Property Taxes ¹ | (297,194,132) | (288,722,169) | (288,722,169) | (150,359,828) | (155,051,932) | (289,835,275) | (1,113,106) |
| 42 Licenses & Permits ² | (8,297,071) | (6,166,426) | (6,166,426) | (2,748,148) | (1,654,648) | (6,185,041) | (18,615) |
| 43 Fines Forfeits & Penalties ³ | (161,103) | (147,282) | (147,282) | (58,064) | (77,140) | (210,946) | (63,664) |
| 44 Revenue from Money & Property ⁴ | (934,157) | (1,222,188) | (1,222,188) | (230,426) | (319,872) | (1,189,071) | 33,117 |
| 45 Intergovernmental Revenues ^{5 16} | (311,514,107) | (269,161,247) | (280,056,182) | (57,957,246) | (127,362,857) | (280,122,583) | (66,401) |
| 46 Charges For Services ⁶ | (4,290,556) | (3,061,155) | (3,061,155) | (866,737) | (1,427,299) | (3,786,771) | (725,616) |
| 47 Reimbursements ⁷ | (105,682) | (91,869) | (91,869) | (18,851) | (15,876) | (90,349) | 1,520 |
| 48 Other Revenues ⁸ | (191,935) | (193,822) | (193,822) | (35,692) | (87,598) | (203,020) | (9,198) |
| 53 Other Financing Sources ⁹ | (10,052,054) | (15,193,000) | (15,193,000) | (1,164,307) | (4,452,549) | (15,193,000) | - |
| Total Revenues¹⁷ | (632,740,798) | (583,959,158) | (594,854,093) | (213,439,299) | (290,449,772) | (596,816,056) | (1,961,963) |

| Expenditure Category | FY2021 UN-AUDITED ACTUAL | FY2022 ADOPTED BUDGET | FY2022 REVISED BUDGET | FY2021 ACTUAL (OCTOBER) | FY2022 ACTUAL (OCTOBER) | FY2022 PROJECTION | VARIANCE FAV/(UNFAV) |
|--|--------------------------|-----------------------|-----------------------|-------------------------|-------------------------|--------------------|----------------------|
| Payroll ¹⁰ | 104,442,101 | 118,818,274 | 118,818,274 | 34,152,044 | 36,709,778 | 120,269,419 | (1,451,145) |
| Benefits ¹¹ | 85,728,017 | 97,663,761 | 97,663,761 | 31,271,067 | 33,382,213 | 98,495,288 | (831,527) |
| Debt & Other Capital ^{12 16} | 110,293,644 | 11,299,875 | 22,194,810 | 1,521,003 | 12,374,735 | 22,194,810 | - |
| Library | 1,669,020 | 8,460,590 | 8,460,590 | 556,340 | 2,820,197 | 8,460,590 | - |
| Metro Hartford Innovation Services | 3,167,436 | 4,190,683 | 4,190,683 | 1,055,812 | 1,396,899 | 4,190,683 | - |
| Utilities ¹³ | 26,410,398 | 27,831,450 | 27,831,450 | 9,809,749 | 10,732,947 | 29,627,165 | (1,795,715) |
| Other Non-Personnel ¹⁴ | 24,359,578 | 31,681,251 | 31,681,251 | 5,786,930 | 6,271,043 | 31,515,273 | 165,978 |
| Education ¹⁵ | 275,667,745 | 284,013,274 | 284,013,274 | 32,012,795 | 79,006,518 | 284,013,274 | - |
| Total Expenditures¹⁷ | 631,737,938 | 583,959,158 | 594,854,093 | 116,165,739 | 182,694,330 | 598,766,502 | (3,912,409) |
| Revenues and Expenditures incl. Committed and Assigned, Net | (1,002,860) | - | - | (97,273,560) | (107,755,442) | 1,950,445 | |

REVENUE FOOTNOTES

- ¹ (1) Cumulative through October, current year tax levy revenues actuals are 2.44% or \$3.54M higher than FY2021 Period 4 (October).
(2) Prior Year Levy collections actuals are tracking favorably by \$1.32M compared to the FY2021 cumulative through October; primarily due to several tax appeals recorded in October 2020.
(3) Interest and liens collections actuals are lower by \$222k through October compared to FY2021.
(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.
- ² The Licenses and Permits revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking unfavorably by 39.8% or \$1.09M compared to the FY2021 cumulative through October 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.
- ³ 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.
- ⁴ Revenue from Money and Property contains lease/rental and short-term investment income. FY2022 actuals are tracking similar to October FY2021 due to a continued low interest rate environment for short-term investment income. This revenue category is projected to be slightly lower than the FY2022 budget.
- ⁵ FY2022 Intergovernmental Revenues YTD primarily reflect the receipts of Education Cost Sharing, Supplemental Car Tax and PILOT revenues from the State. State PILOT increased by approximately \$11M over the original budget. This additional funding was moved to CIP in October 2021 and is in line with the resolution passed in May 2021.
- ⁶ 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.
- ⁷ **Reimbursements** (primarily Section 8) largely occur at fiscal year end.
- ⁸ **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- ⁹ Other Financing Sources reflects revenues from Corporate Contribution (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 (HPL)(\$6.667M). One of the three \$3.3M contributions was received in October 2021. This contribution will be given to HPL for library construction. An adjustment will be recorded in November 2021 to reflect this transfer.
(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

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$1.45M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 14.4 weeks of actual payroll expenses with 37.8 weeks remaining. Vacancies are assumed to be refilled with 33.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$3.64M and \$43K of favorability in Holiday Pay is offset by a projected shortfall of \$4.75M in OT and \$383K 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.
- ¹¹ Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.
- ¹² 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, \$6.43M for Pay-As-You-Go CapEx and \$10.89M for a mid-FY2022 increase for Payment in Lieu of Taxes for a grand total of \$22.19M.
- ¹³ Utilities are projected to be net unfavorable due to water, tipping fees and fuel.
- ¹⁴ Other Non-Personnel is favorable due to projected audit services, leases and court fees.
- ¹⁵ Education YTD actuals reflect 4 months of the City's tax supported payment of \$96M and one payment from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁶ 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.
- ¹⁷ 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 (OCTOBER) | FY2022 ACTUAL (OCTOBER) |
|---|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| 41-TAXES | (297,194,132) | (288,722,169) | (288,722,169) | (150,359,828) | (155,051,932) |
| CURRENT YEAR TAX LEVY | (276,333,498) | (279,792,169) | (279,792,169) | (145,030,828) | (148,574,604) |
| INTEREST AND LIENS | (7,090,212) | (3,800,000) | (3,800,000) | (1,939,861) | (1,718,012) |
| PRIOR YEAR LEVIES | (12,539,248) | (4,580,000) | (4,580,000) | (3,314,665) | (4,643,494) |
| TAX LIEN SALES | (273,643) | (450,000) | (450,000) | - | - |
| OTHER | (957,531) | (100,000) | (100,000) | (74,473) | (115,821) |
| 42-LICENSES AND PERMITS | (8,297,071) | (6,166,426) | (6,166,426) | (2,748,148) | (1,654,648) |
| BUILDING PERMITS | (4,951,690) | (3,614,100) | (3,614,100) | (1,678,633) | (792,980) |
| ELECTRICAL PERMITS | (1,125,842) | (797,665) | (797,665) | (341,631) | (213,150) |
| FOOD & MILK DEALER LICENSES | (201,975) | (135,000) | (135,000) | (65,800) | (138,759) |
| MECHANICAL PERMITS | (860,754) | (800,000) | (800,000) | (299,230) | (207,980) |
| PLUMBING PERMITS | (571,975) | (337,846) | (337,846) | (177,920) | (122,380) |
| OTHER | (584,835) | (481,815) | (481,815) | (184,935) | (179,399) |
| 43-FINES FORFEITS AND PENALTIES | (161,103) | (147,282) | (147,282) | (58,064) | (77,140) |
| FALSE ALARM CITATIONS-POL&FIRE | (157,179) | (138,000) | (138,000) | (56,678) | (70,799) |
| LAPSED LICENSE/LATE FEE | - | (7,100) | (7,100) | - | (2,800) |
| OTHER | (3,924) | (2,182) | (2,182) | (1,386) | (3,541) |
| 44-INTEREST AND RENTAL INCOME | (934,157) | (1,222,188) | (1,222,188) | (230,426) | (319,872) |
| 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) | (16,667) |
| INTEREST | (240,486) | (248,000) | (248,000) | (77,210) | (86,547) |
| RENT OF PROP-ALL OTHER | (92,901) | (118,108) | (118,108) | (26,484) | (33,786) |
| RENTAL OF PARK PROPERTY | (22,100) | (72,565) | (72,565) | (7,625) | (18,605) |
| RENTAL OF PARKING LOTS | - | (600) | (600) | - | - |
| RENTAL OF PROP-FLOOD COMM | (85,320) | (148,560) | (148,560) | (23,160) | (40,560) |
| RENTAL-525 MAIN STREET | (35,605) | (21,094) | (21,094) | (6,315) | (7,452) |
| RENTS FROM TENANTS | (191,437) | (115,320) | (115,320) | (50,827) | (58,907) |
| SHEPHERD PARK | (132,996) | (234,393) | (234,393) | - | - |
| THE RICHARDSON BUILDING | (27,463) | (156,976) | (156,976) | (2,757) | (33,355) |
| UNDERWOOD TOWER PILOT | (36,144) | (36,144) | (36,144) | (18,072) | (18,072) |
| 45-INTERGOVERNMENTAL | (311,514,107) | (269,161,247) | (280,056,182) | (57,957,246) | (127,362,857) |
| MUNICIPAL AID | (251,311,079) | (254,029,155) | (264,924,090) | (57,310,327) | (115,792,169) |
| 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) | - | (46,993,723) |
| 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) | (12,422,113) | (12,422,113) |
| MUNICIPAL STABILIZATION GRANT | (3,370,519) | (3,370,519) | (3,370,519) | (3,370,519) | (3,370,519) |
| PRIV TAX EXEMPT PROPERTY | (20,009,758) | (20,009,758) | (20,009,758) | (20,009,758) | (30,904,693) |
| STATE OWNED PROPERTY | (10,162,953) | (10,162,953) | (10,162,953) | (10,162,953) | (10,162,953) |
| OTHER MUNICIPAL AID | (56,314,629) | - | - | - | - |
| STATE CONTRACT ASSISTANCE | (56,314,629) | - | - | - | - |
| OTHER STATE REVENUES | (91,351) | (11,210,168) | (11,210,168) | (4,550) | (11,114,995) |
| 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) | - | - |
| PILOTS, MIRA & OTHER INTERGOVERNMENTAL | (3,793,853) | (3,918,624) | (3,918,624) | (642,370) | (455,293) |
| 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) | (63,086) |
| 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) | (250,000) | (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) | - | (25,000) |
| OTHER | (3,194) | (3,300) | (3,300) | - | (400) |
| STATE REIMBURSEMENTS | (3,194) | (3,300) | (3,300) | - | (400) |
| 46-CHARGES FOR SERVICES | (4,290,556) | (3,061,155) | (3,061,155) | (866,737) | (1,427,299) |
| CONVEYANCE TAX | (2,023,007) | (1,240,916) | (1,240,916) | (469,475) | (749,990) |
| FILING RECORD-CERTIF FEES | (337,475) | (300,000) | (300,000) | (93,197) | (130,758) |
| TRANSCRIPT OF RECORDS | (803,438) | (821,151) | (821,151) | (140,660) | (288,412) |
| OTHER | (1,126,637) | (699,088) | (699,088) | (163,404) | (258,139) |
| 47-REIMBURSEMENTS | (105,682) | (91,869) | (91,869) | (18,851) | (15,876) |
| ADVERTISING LOST DOGS | (623) | (453) | (453) | (130) | (218) |
| 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) | (2,500) | - |
| 48-OTHER REVENUES | (191,935) | (193,822) | (193,822) | (35,692) | (87,598) |
| MISCELLANEOUS REVENUE | (182,881) | (170,962) | (170,962) | (33,615) | (76,648) |
| OVER & SHORT ACCOUNT | (169) | (737) | (737) | (160) | (20) |
| SALE CITY SURPLUS EQUIP | (515) | - | - | (515) | - |
| SALE OF DOGS | (6,351) | (5,993) | (5,993) | (1,525) | (3,615) |
| SETTLEMENTS - OTHER | - | (3,000) | (3,000) | - | (3,002) |
| OTHER | (2,019) | (13,130) | (13,130) | 124 | (4,313) |
| 53-OTHER FINANCING SOURCES | (10,052,054) | (15,193,000) | (15,193,000) | (1,164,307) | (4,452,549) |
| CORPORATE CONTRIBUTION | (3,333,333) | (10,000,000) | (10,000,000) | - | (3,333,333) |
| DOWNTOWN NORTH (DONO) | (621,710) | (395,000) | (395,000) | - | (85,684) |
| 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) |
| Grand Total | (632,740,798) | (583,959,158) | (594,854,093) | (213,439,299) | (290,449,772) |

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY22
PROPERTY TAX COLLECTION REPORT THROUGH OCTOBER 31, 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 ¹ | 113,251 | 962,504 ² | 496,088 | 292,231 ¹ | - | - | 91,874,888 | 102,036,074 ¹ |
| August | 47,619,102 | 43,818,629 ¹ | 1,035,620 | 1,660,552 ¹ | 492,040 | 406,382 ¹ | - | - | 49,146,762 | 45,885,563 ¹ |
| September | 3,597,283 | 2,354,099 ³ | 1,035,675 | 1,234,241 ³ | 461,078 | 660,811 ³ | - | - | 5,094,036 | 4,249,151 ³ |
| October | 2,548,895 | 1,620,537 ⁴ | 1,130,119 | 786,197 ⁴ | 490,655 | 358,588 ⁴ | - | - | 4,169,669 | 2,765,323 ⁴ |
| 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 | - |
| Total Collections | 276,386,353 | 148,574,604 | 11,097,997 | 4,643,494 | 7,081,886 | 1,718,012 | 273,643 | - | 294,839,879 | 154,936,110 |
| 60 Day Collections | | | 1,393,206 | | - | | - | | 1,393,206 | - |
| Reclass -- Year End entries | (52,855) | | 48,045 | | 8,326 | | - | | 3,515 | - |
| Adjusted Total Collections | 276,333,498 | 148,574,604 | 12,539,248 | 4,643,494 | 7,090,212 | 1,718,012 | 273,643 | - | 296,236,601 | 154,936,110 |
| | Current Year Taxes | | Prior Year Taxes | | Interest | | Liens Sales | | Total Collections | |
| | FY 21 | FY 22 | FY 21 | FY 22 | FY 21 | FY 22 | FY 21 | FY 22 | FY 21 | FY 22 |
| Total Budget | 272,347,014 | 279,792,169 | 5,270,000 | 4,580,000 | 3,800,000 | 3,800,000 | 480,000 | 450,000 | 281,897,014 | 288,622,169 |
| Total current levy (GL 2020) new bills | 292,707,724 | 296,633,160 | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Collections through OCTOBER | 145,030,828 | 148,574,604 | 3,314,665 | 4,643,494 | 1,939,861 | 1,718,012 | - | - | 150,285,355 | 154,936,110 |
| Outstanding Receivable at 10/31 | 139,499,749 | 142,767,456 | 56,007,804 | 48,643,660 | n/a | n/a | n/a | n/a | n/a | n/a |
| Timing Adjustment from bridging QDS to Munis | | 5,291,100 | | | | | | | | |
| % of Budget Collected | 53.25% | 53.10% | 62.90% | 101.39% | 51.05% | 45.21% | 0.00% | 0.00% | 53.31% | 53.68% |
| % of Adjusted Levy Collected | 49.55% | 50.09% | n/a | n/a | n/a | n/a | n/a | n/a | n/a | n/a |
| Mill Rate Real Estate | 74.29 | 74.29 | | | | | | | | |
| Mill Rate Personal Property | 74.29 | 74.29 | | | | | | | | |
| Mill Rate Motor Vehicle | 45 | 45 | | | | | | | | |

¹ 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.

² 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).

³ FY22 continues to result in increased collections, primarily due to timing and increased assessments.

⁴ FY21's first installment due date was extended to Oct 1st due to the Governor's Executive Order while FY22's due date was Aug 2nd.

Expenditure Summary - Departments

| | FY2021 UN-AUDITED ACTUAL | FY2022 ADOPTED BUDGET | FY2022 REVISED BUDGET | FY2021 ACTUAL (OCTOBER) | FY2022 ACTUAL (OCTOBER) | FY2022 PROJECTION | VARIANCE FAV/(UNFAV) |
|---|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|----------------------|-------------------------|
| 00111 MAYOR'S OFFICE | 508,824 | 743,420 | 743,420 | 166,368 | 191,586 | 714,671 | 28,749 |
| 00112 COURT OF COMMON COUNCIL ¹ | 625,715 | 820,068 | 820,068 | 165,412 | 200,753 | 837,103 | (17,035) |
| 00113 TREASURER | 401,919 | 465,316 | 465,316 | 127,119 | 102,005 | 453,429 | 11,887 |
| 00114 REGISTRARS OF VOTERS ² | 665,592 | 475,065 | 475,065 | 282,406 | 144,627 | 478,988 | (3,923) |
| 00116 CORPORATION COUNSEL | 1,229,586 | 1,558,048 | 1,558,048 | 401,082 | 384,314 | 1,496,404 | 61,644 |
| 00117 TOWN & CITY CLERK | 754,740 | 842,154 | 842,154 | 286,774 | 207,970 | 838,336 | 3,818 |
| 00118 INTERNAL AUDIT ² | 473,007 | 510,567 | 510,567 | 160,562 | 152,823 | 512,330 | (1,763) |
| 00119 CHIEF OPERATING OFFICER | 1,247,429 | 1,646,987 | 1,646,987 | 353,649 | 425,264 | 1,608,824 | 38,163 |
| 00122 METRO HARTFORD INNOVATION SERV | 3,167,436 | 4,190,683 | 4,190,683 | 1,055,812 | 1,396,899 | 4,190,683 | 0 |
| 00123 FINANCE | 3,300,056 | 3,758,757 | 3,758,757 | 1,004,088 | 924,409 | 3,581,718 | 177,039 |
| 00125 HUMAN RESOURCES | 1,397,749 | 1,730,419 | 1,730,419 | 351,752 | 325,934 | 1,566,575 | 163,844 |
| 00128 OFFICE OF MANAGEMENT & BUDGET | 1,086,146 | 1,252,452 | 1,252,452 | 354,452 | 322,422 | 1,217,907 | 34,545 |
| 00132 FAMILIES, CHILDREN, YOUTH & RECREATION ³ | 3,181,759 | 3,690,893 | 3,690,893 | 1,473,163 | 1,763,727 | 3,748,373 | (57,480) |
| 00211 FIRE ⁴ | 33,922,286 | 37,658,924 | 37,658,924 | 10,769,066 | 12,133,004 | 39,113,277 | (1,454,353) |
| 00212 POLICE ⁵ | 42,357,774 | 48,274,513 | 48,274,513 | 13,890,305 | 14,930,993 | 49,004,966 | (730,453) |
| 00213 EMERGENCY SERVICES & TELECOMM. ⁶ | 3,759,888 | 4,027,832 | 4,027,832 | 1,319,036 | 1,248,952 | 4,179,145 | (151,313) |
| 00311 PUBLIC WORKS | 14,998,284 | 17,933,864 | 17,933,864 | 4,068,493 | 4,764,638 | 17,891,413 | 42,451 |
| 00420 DEVELOPMENT SERVICES | 3,856,221 | 5,975,888 | 5,975,888 | 1,174,052 | 1,175,432 | 5,779,381 | 196,507 |
| 00520 HEALTH AND HUMAN SERVICES | 3,547,405 | 5,587,795 | 5,587,795 | 708,967 | 1,063,797 | 5,381,266 | 206,529 |
| 00711 EDUCATION | 275,667,745 | 284,013,274 | 284,013,274 | 32,012,795 | 79,006,518 | 284,013,274 | 0 |
| 00721 HARTFORD PUBLIC LIBRARY | 1,669,020 | 8,460,590 | 8,460,590 | 556,340 | 2,820,197 | 8,460,590 | 0 |
| 00820 BENEFITS & INSURANCES ⁷ | 85,728,017 | 97,663,761 | 97,663,761 | 31,271,067 | 33,382,213 | 98,495,288 | (831,527) |
| 00821 DEBT SERVICE ⁸ | 110,293,644 | 11,299,875 | 22,194,810 | 1,521,003 | 12,374,735 | 22,194,810 | 0 |
| 00822 NON OP DEPT EXPENDITURES ⁹ | 37,897,696 | 41,378,013 | 41,378,013 | 12,691,976 | 13,251,120 | 43,007,750 | (1,629,737) |
| Grand Total | 631,737,938 | 583,959,158 | 594,854,093 | 116,165,739 | 182,694,330 | 598,766,502 | (3,912,409) |

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

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

³ Families, Children, Youth and Recreation is projected to be unfavorable due to seasonal overtime.

⁴ Fire is projected to be unfavorable due to overtime.

⁵ Police is projected to be unfavorable due to overtime.

⁶ Emergency Services & Telecomm. is projected to be unfavorable due to overtime.

⁷ Benefits and Insurances is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide.

⁸ 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, \$6.43M for Pay-As-You-Go CapEx and \$10.89M for a mid-FY2022 increase for Payment in Lieu of Taxes for a grand total of \$22.19M.

⁹ Non Operating is projected to be net unfavorable due to water, tipping fees and fuel.

Expenditure Summary - Major Expenditure Category

| | FY2021 UN-AUDITED ACTUAL | FY2022 ADOPTED BUDGET | FY2022 REVISED BUDGET | FY2021 ACTUAL (OCTOBER) | FY2022 ACTUAL (OCTOBER) | FY2022 PROJECTION | VARIANCE FAV/(UNFAV) |
|---|-----------------------------|--------------------------|--------------------------|----------------------------|----------------------------|----------------------|-------------------------|
| PAYROLL | 104,442,101 | 118,818,274 | 118,818,274 | 34,152,044 | 36,709,778 | 120,269,419 | (1,451,145) |
| FT ¹ | 86,842,645 | 102,082,659 | 102,082,659 | 27,300,599 | 28,315,624 | 98,445,768 | 3,636,891 |
| HOL ¹ | 2,359,957 | 2,494,938 | 2,494,938 | 571,823 | 560,432 | 2,452,004 | 42,934 |
| OT ¹ | 12,980,244 | 12,751,927 | 12,751,927 | 5,307,326 | 6,946,143 | 17,499,899 | (4,747,972) |
| PT ¹ | 2,259,254 | 1,488,750 | 1,488,750 | 972,296 | 887,578 | 1,871,747 | (382,997) |
| BENEFITS | 85,728,017 | 97,663,761 | 97,663,761 | 31,271,067 | 33,382,213 | 98,495,288 | (831,527) |
| HEALTH | 29,410,101 | 35,436,437 | 35,436,437 | 9,212,707 | 10,528,134 | 35,436,437 | 0 |
| MITIGATION ² | 0 | (1,000,000) | (1,000,000) | 0 | 0 | 0 | (1,000,000) |
| PENSION | 46,952,383 | 51,406,956 | 51,406,956 | 16,215,019 | 17,879,919 | 51,405,656 | 1,300 |
| INSURANCE | 4,195,055 | 4,595,305 | 4,595,305 | 3,000,453 | 3,026,976 | 4,595,305 | 0 |
| FRINGE REIMBURSEMENTS | (3,920,589) | (3,236,631) | (3,236,631) | (660,623) | (641,730) | (3,236,631) | 0 |
| LIFE INSURANCE | 225,568 | 164,970 | 164,970 | 74,111 | 77,401 | 164,970 | 0 |
| OTHER BENEFITS | 4,256,234 | 4,741,536 | 4,741,536 | 1,561,473 | 791,932 | 4,741,536 | 0 |
| WAGE ³ | 0 | 521,438 | 521,438 | 0 | 0 | 354,265 | 167,173 |
| WORKERS COMP | 4,609,265 | 5,033,750 | 5,033,750 | 1,867,926 | 1,719,582 | 5,033,750 | 0 |
| DEBT | 110,293,644 | 11,299,875 | 22,194,810 | 1,521,003 | 12,374,735 | 22,194,810 | 0 |
| DEBT | 110,293,644 | 11,299,875 | 22,194,810 | 1,521,003 | 12,374,735 | 22,194,810 | 0 |
| LIBRARY | 1,669,020 | 8,460,590 | 8,460,590 | 556,340 | 2,820,197 | 8,460,590 | 0 |
| LIBRARY | 1,669,020 | 8,460,590 | 8,460,590 | 556,340 | 2,820,197 | 8,460,590 | 0 |
| MHIS | 3,167,436 | 4,190,683 | 4,190,683 | 1,055,812 | 1,396,899 | 4,190,683 | 0 |
| MHIS | 3,167,436 | 4,190,683 | 4,190,683 | 1,055,812 | 1,396,899 | 4,190,683 | 0 |
| UTILITY | 26,410,398 | 27,831,450 | 27,831,450 | 9,809,749 | 10,732,947 | 29,627,165 | (1,795,715) |
| UTILITY ⁴ | 26,410,398 | 27,831,450 | 27,831,450 | 9,809,749 | 10,732,947 | 29,627,165 | (1,795,715) |
| OTHER | 24,359,578 | 31,681,251 | 31,681,251 | 5,786,930 | 6,271,043 | 31,515,273 | 165,978 |
| COMMUNITY ACTIVITIES | 2,374,940 | 2,681,989 | 2,681,989 | 913,122 | 1,181,769 | 2,681,989 | 0 |
| CONTINGENCY | 274,423 | 2,426,847 | 2,404,519 | (6,865) | 54,084 | 2,404,519 | 0 |
| CONTRACTED SERVICES | 4,510,828 | 5,543,031 | 5,499,949 | 740,951 | 702,739 | 5,499,949 | 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 ⁵ | 1,544,001 | 2,010,368 | 2,010,368 | 426,715 | 496,413 | 1,955,390 | 54,978 |
| LEGAL EXPENSES & SETTLEMENTS | 2,477,923 | 2,474,557 | 2,474,557 | 409,498 | 525,954 | 2,474,557 | 0 |
| OTHER ⁶ | 2,663,736 | 5,271,759 | 5,271,759 | 609,513 | 969,026 | 5,235,759 | 36,000 |
| POSTAGE | 189,296 | 200,000 | 200,000 | 100,509 | 75,000 | 200,000 | 0 |
| SUPPLY | 3,447,111 | 4,185,888 | 4,285,378 | 656,454 | 931,048 | 4,285,378 | 0 |
| TECH, PROF & COMM BASED SERVICES ⁷ | 2,548,977 | 3,307,818 | 3,273,738 | 571,886 | 553,507 | 3,198,738 | 75,000 |
| VEHICLE & EQUIP | 4,281,659 | 3,115,460 | 3,115,460 | 1,365,147 | 752,358 | 3,115,460 | 0 |
| EDUCATION | 275,667,745 | 284,013,274 | 284,013,274 | 32,012,795 | 79,006,518 | 284,013,274 | 0 |
| EDUCATION | 275,667,745 | 284,013,274 | 284,013,274 | 32,012,795 | 79,006,518 | 284,013,274 | 0 |
| Grand Total | 631,737,938 | 583,959,158 | 594,854,093 | 116,165,739 | 182,694,330 | 598,766,502 | (3,912,409) |

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$1.45M. The methodology of the full-time payroll projection (detailed in the appendix) reflects 14.4 weeks of actual payroll expenses with 37.8 weeks remaining. Vacancies are assumed to be refilled with 33.8 weeks remaining in the fiscal year. Vacancy and attrition savings of \$3.64M and \$43K of favorability in Holiday Pay is offset by a projected shortfall of \$4.75M in OT and \$383K 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.

² 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.

³ The FY2022 Adopted Budget includes centralized salary increases. Approved salary increase for Unclassified, Non-union and City of Hartford Professional Employees Association (CHPEA) positions are favorable in benefits and are realized in full-time payroll.

⁴ Utilities are projected to be net unfavorable due to water, tipping fees and fuel.

⁵ Leases are net favorable due to lower rental costs for a health facility.

⁶ Other is net favorable due to lower court fees.

⁷ Tech, Prof and Comm based services are favorable due to projected audit services.

Appendix

FY2022 Full-time Payroll Projection (through October) as of 10/15/21

| DEPARTMENTS | BUDGETED HC | BUDGETED ANNUAL AMOUNT (REV) | YTD THRU CHECK ISSUE 10/15 (14.4 WEEKS) | PROJECTION (37.8 WEEKS) | YTD THRU 10/15 PLUS PROJECTION (37.8 WEEKS) | REMAINING ESTIMATED STEPS | PROJECTION | VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION) |
|--------------------|--------------|------------------------------|---|-------------------------|---|---------------------------|-------------------|--|
| 111-Mayor | 8 | 707,172 | 155,049 | 520,804 | 675,852 | 0 | 675,852 | 31,320 |
| 112-CCC | 9 | 472,811 | 94,830 | 350,017 | 444,846 | 0 | 444,846 | 27,965 |
| 113- Treas | 9 | 379,361 | 85,392 | 278,807 | 364,198 | 3,276 | 367,474 | 11,887 |
| 114- ROV | 7 | 341,446 | 93,389 | 250,833 | 344,222 | 446 | 344,667 | (3,221) |
| 116-Corp Counsel | 15 | 1,424,868 | 327,484 | 1,035,740 | 1,363,224 | 0 | 1,363,224 | 61,644 |
| 117- Clerk | 11 | 704,760 | 176,615 | 506,255 | 682,870 | 5,772 | 688,642 | 16,118 |
| 118-Audit | 5 | 485,894 | 133,886 | 353,771 | 487,657 | 0 | 487,657 | (1,763) |
| 119-COO | 17 | 1,304,258 | 266,238 | 927,957 | 1,194,195 | 0 | 1,194,195 | 110,063 |
| 123- FIN | 45 | 3,448,394 | 773,149 | 2,449,213 | 3,222,361 | 30,851 | 3,253,212 | 195,182 |
| 125- HR | 16 | 1,135,124 | 203,003 | 821,647 | 1,024,650 | 1,630 | 1,026,280 | 108,844 |
| 128-OMBG | 13 | 1,144,372 | 269,030 | 826,045 | 1,095,076 | 5,152 | 1,100,227 | 44,145 |
| 132-FCYR | 15 | 1,053,394 | 250,574 | 789,239 | 1,039,813 | 6,061 | 1,045,874 | 7,520 |
| 211- Fire | 366 | 30,386,038 | 7,608,118 | 21,515,140 | 29,123,258 | 223,314 | 29,346,572 | 1,039,466 |
| 212- Police | 512 | 41,412,614 | 9,561,159 | 26,820,150 | 36,381,309 | 480,924 | 36,862,232 | 4,550,382 |
| 213- EST | 51 | 3,157,864 | 643,685 | 2,281,392 | 2,925,077 | 29,201 | 2,954,278 | 203,586 |
| 311- DPW | 211 | 10,941,073 | 2,677,651 | 7,814,656 | 10,492,307 | 99,694 | 10,592,001 | 349,072 |
| 420- Devel Serv | 61 | 4,436,749 | 990,499 | 3,143,551 | 4,134,049 | 53,184 | 4,187,233 | 249,516 |
| 520- HHS | 37 | 2,455,695 | 413,460 | 1,712,897 | 2,126,357 | 37,382 | 2,163,739 | 291,956 |
| Grand Total | 1,408 | 105,391,887 | 24,723,210 | 72,398,111 | 97,121,321 | 976,884 | 98,098,205 | 7,293,682 |

| | |
|---------------------------------|--------------------|
| 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 | <u>102,082,659</u> |

| | |
|-------------------------------|------------------|
| FT- Fire Attrition | (595,684) |
| FT- Police Attrition | (2,781,839) |
| FT- Development Serv. Attriti | (20,000) |
| FT- Net other payroll | (259,268) |
| FT- Subtotal Variance | <u>3,636,891</u> |
| Non-Sworn Attrition (in Bene | (1,000,000) |
| Total Variance | <u>2,636,891</u> |

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 10/15/21, which includes 14.4 pay periods, and projects filled positions for 37.8 future weeks.
- 2) Non-sworn vacancies are projected for 33.8 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.



General Fund Budget
 Financial Position Report as of 11/17/2021
 For: 7/1/2021 to 10/31/2021 Period: 1 to 4



| Description | Series | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Year To Date Expenditures | Year To Date Encumb/ Commitment | Balance |
|---|--------|---------------------------------|----------------------------------|------------------------------|---------------------------------------|--------------------|
| Certified Salaries | 100 | 87,382,326 | 86,030,222 | 16,884,959 | - | 69,145,263 |
| Severance/Other | 199 | 1,215,000 | 1,215,000 | 17,875 | - | 1,197,125 |
| Certified Salaries Total | | 88,597,326 | 87,245,222 | 16,902,834 | - | 70,342,388 |
| Non Cert Salaries | 200 | 37,589,890 | 37,563,495 | 9,382,554 | - | 28,180,941 |
| Severance/Other | 299 | 383,498 | 383,498 | 309,714 | - | 73,784 |
| Non Certified Salaries Total | | 37,973,388 | 37,946,993 | 9,692,268 | - | 28,254,725 |
| Instructional Improvements | 322 | 310,149 | 1,846,714 | 137,969 | 1,100,291 | 608,455 |
| Professional Services | 333 | 1,222,010 | 1,238,808 | 271,068 | 240,523 | 745,521 |
| MHIS/IT Services | 335 | 2,278,990 | 2,278,990 | 759,663 | - | 1,519,327 |
| Professional Contracts & Svs | | 3,811,149 | 5,364,512 | 1,168,700 | 1,340,814 | 2,873,303 |
| Maint Supplies & Services | 442 | 382,000 | 382,000 | 87,001 | 228,486 | 66,514 |
| Maintenance Contracts | 443 | 3,284,086 | 3,195,342 | 808,832 | 1,484,499 | 917,673 |
| Rental - Equip & Facilities | 444 | 1,764,113 | 1,766,108 | 231,025 | 263,055 | 1,272,029 |
| Building Improvements | 445 | 612,900 | 629,250 | - | - | 629,250 |
| Purchased Property Services | | 6,043,099 | 5,972,700 | 1,126,858 | 1,976,040 | 2,885,465 |
| Transportation | 551 | 20,958,487 | 20,957,957 | 32,122 | 57,550 | 20,868,286 |
| Communications | 553 | 164,170 | 304,822 | 185,822 | 12,432 | 106,568 |
| Advertising | 554 | 19,106 | 14,606 | 5,745 | - | 8,861 |
| Printing & Binding | 555 | 49,450 | 52,750 | - | 3,900 | 48,850 |
| Tuition | 556 | 88,024,708 | 88,024,708 | 1,442,980 | 17,003,442 | 72,843,704 |
| Travel & Conferences | 558 | 65,989 | 68,409 | 8,330 | - | 60,080 |
| Misc Services | 559 | 1,415,233 | 1,475,944 | 89,606 | 148,390 | 1,237,948 |
| Systemwide Purchased Svs Total | | 110,697,143 | 110,899,196 | 1,764,604 | 17,225,714 | 95,174,297 |
| Instructional & Other Supplies | 610 | 1,938,834 | 1,842,133 | 486,965 | 734,386 | 648,682 |
| Utilities | 620 | 6,363,149 | 6,363,149 | 1,904,514 | 4,491,186 | (32,552) |
| Text & Library Books | 640 | 21,300 | 29,604 | 2,602 | - | 27,002 |
| Misc Supplies | 690 | 418,799 | 438,645 | 70,765 | 50,906 | 325,879 |
| Supplies & Materials Total | | 8,742,082 | 8,673,531 | 2,464,845 | 5,276,478 | 969,013 |
| Equipment | 730 | 821,134 | 797,475 | 68,211 | 116,061 | 613,202 |
| Outlay Total | | 821,134 | 797,475 | 68,211 | 116,061 | 613,202 |
| Organization Dues | 810 | 130,370 | 146,018 | 77,405 | 2,738 | 65,875 |
| Legal Judgments | 820 | 220,000 | 220,000 | - | - | 220,000 |
| Other Operating Expenses | 899 | (5,391,446) | (5,310,341) | 28,547 | 63,006 | (5,401,895) |
| Other Misc Expend Total | | (5,041,076) | (4,944,323) | 105,952 | 65,744 | (5,116,020) |
| Fringe Benefits/Insurances | 990 | 34,848,040 | 34,536,978 | 7,029,534 | 111,664 | 27,395,780 |
| Contingency | 998 | - | - | - | - | - |
| Indirect | 999 | (2,479,011) | (2,479,011) | - | - | (2,479,011) |
| Sundry Total | | 32,369,029 | 32,057,967 | 7,029,534 | 111,664 | 24,916,769 |
| General Fund Budget Total | | 284,013,274 | 284,013,274 | 40,323,807 | 26,112,515 | 217,576,952 |



All Funds Budget
 Financial Position Report as of 11/17/2021
 For: 7/1/2021 to 10/31/2021 Period: 1 to 4



| Description | Series | FY 2021-22 Adopted Budget | FY 2021-22 Adjusted Budget | Year To Date Expenditures | Year To Date Encumb/ Commitment | Balance |
|---|--------|---------------------------------|----------------------------------|------------------------------|---------------------------------------|--------------------|
| Certified Salaries | 100 | 151,494,542 | 161,127,947 | 31,140,232 | - | 129,987,715 |
| Severance/Other | 199 | 1,215,000 | 4,063,889 | 17,875 | - | 4,046,014 |
| Certified Salaries Total | | 152,709,542 | 165,191,836 | 31,158,106 | - | 134,033,729 |
| Non Cert Salaries | 200 | 60,090,162 | 62,060,826 | 15,470,779 | - | 46,590,048 |
| Severance/Other | 299 | 383,498 | 683,498 | 309,714 | - | 373,784 |
| Non Certified Salaries Total | | 60,473,660 | 62,744,324 | 15,780,493 | - | 46,963,832 |
| Instructional Improvements | 322 | 3,491,938 | 16,469,018 | 504,127 | 2,247,487 | 13,717,405 |
| Professional Services | 333 | 3,032,915 | 5,572,063 | 1,779,840 | 1,451,060 | 2,359,467 |
| MHIS/IT Services | 335 | 3,075,236 | 3,075,236 | 1,025,079 | - | 2,050,157 |
| Professional Contracts & Svs | | 9,600,089 | 25,116,317 | 3,309,046 | 3,698,547 | 18,127,029 |
| Maint Supplies & Services | 442 | 384,500 | 384,500 | 87,001 | 228,486 | 69,014 |
| Maintenance Contracts | 443 | 3,455,670 | 3,378,344 | 809,070 | 1,517,723 | 1,067,215 |
| Rental - Equip & Facilities | 444 | 2,232,613 | 2,253,688 | 351,563 | 395,366 | 1,506,760 |
| Building Improvements | 445 | 612,900 | 2,363,110 | 154,480 | - | 2,501,377 |
| Purchased Property Services | | 6,685,683 | 8,379,642 | 1,402,113 | 2,141,574 | 5,144,365 |
| Transportation | 551 | 21,513,932 | 23,974,514 | 427,970 | 97,466 | 23,449,078 |
| Communications | 553 | 1,342,435 | 3,670,848 | 1,797,418 | 599,720 | 1,273,710 |
| Advertising | 554 | 256,606 | 253,606 | 28,075 | 188,140 | 37,391 |
| Printing & Binding | 555 | 91,950 | 98,348 | - | 3,900 | 94,448 |
| Tuition | 556 | 100,998,020 | 101,453,402 | 3,048,479 | 27,697,658 | 73,972,683 |
| Travel & Conferences | 558 | 171,239 | 165,006 | 10,677 | - | 154,329 |
| Misc Services | 559 | 1,819,359 | 1,927,870 | 138,935 | 148,415 | 1,640,520 |
| Systemwide Purchased Svs Total | | 126,193,541 | 131,543,594 | 5,451,554 | 28,735,299 | 100,622,159 |
| Instructional & Other Supplies | 610 | 5,075,451 | 8,391,519 | 1,351,876 | 1,924,547 | 5,142,997 |
| Utilities | 620 | 8,246,853 | 8,246,853 | 2,486,498 | 5,653,547 | 106,808 |
| Text & Library Books | 640 | 113,879 | 133,888 | 21,200 | 5,983 | 106,706 |
| Misc Supplies | 690 | 836,668 | 3,974,436 | 311,322 | 167,854 | 3,504,165 |
| Supplies & Materials Total | | 14,272,851 | 20,746,697 | 4,170,896 | 7,751,931 | 8,860,675 |
| Equipment | 730 | 1,382,609 | 4,917,553 | 125,755 | 238,812 | 4,552,986 |
| Outlay Total | | 1,382,609 | 4,917,553 | 125,755 | 238,812 | 4,552,986 |
| Organization Dues | 810 | 206,520 | 227,931 | 106,100 | 13,688 | 108,143 |
| Legal Judgments | 820 | 220,000 | 220,000 | - | - | 220,000 |
| Other Operating Expenses | 899 | (5,030,360) | (5,163,162) | 43,986 | 85,654 | (5,292,802) |
| Other Misc Expend Total | | (4,603,840) | (4,715,231) | 150,086 | 99,342 | (4,964,659) |
| Fringe Benefits/Insurances | 990 | 57,232,079 | 59,627,767 | 26,920,094 | 111,664 | 32,596,009 |
| Contingency | 998 | - | - | - | - | - |
| Indirect | 999 | - | (629,082) | - | - | (629,082) |
| Sundry Total | | 57,232,079 | 58,998,685 | 26,920,094 | 111,664 | 31,966,927 |
| All Funds Budget Total | | 423,946,213 | 472,923,416 | 88,468,142 | 42,777,169 | 341,678,105 |



Vendor Name: Kounkuey Design Initiative Inc

Contract Cost: \$160,000 (Code: 420018 588903)

Contract Term: December 1, 2021 – November 30, 2022

Purpose of Contract: The City proposes to engage a consultant or consultants for Year 1 in a community-based planning process for the development of four succinct, action-oriented neighborhood plan documents. In its partnership with LISC, the City's consultant(s) will focus on the development of plans for three neighborhoods: Northeast, Asylum Hill, and Frog Hollow. A consultant will also be engaged in the development of a plan for the Upper Albany neighborhood.

Process to Enter into Contract (ie RFP, Sole Source, etc.) : Request for Proposals



Vendor Name: Fitzgerald & Halliday, Inc. dba FHI Studio

Contract Cost: \$165,000 (Code: 420018 588903)

Contract Term: December 1, 2021 – November 30, 2022

Purpose of Contract: The City proposes to engage a consultant or consultants for Year 1 in a community-based planning process for the development of four succinct, action-oriented neighborhood plan documents. In its partnership with LISC, the City's consultant(s) will focus on the development of plans for three neighborhoods: Northeast, Asylum Hill, and Frog Hollow. A consultant will also be engaged in the development of a plan for the Upper Albany neighborhood.

Process to Enter into Contract (ie RFP, Sole Source, etc.) : Request for Proposals

CITY OF HARTFORD: HFD Pumper Truck Purchase



SUMMARY

- Request to fund purchase of (2) Pumper Trucks from Greenwood Emergency Vehicles
 - For delivery in FY2023 and FY2024
 - Currently an 18 month build time
- Lock in Cost at \$564,049 each
- Funding using FY2023 and FY2024 dollars through Vehicle, Equipment and Technology Fund

CITY OF HARTFORD



| CURRENT STATUS OF APPARATUS | RECOMMENDED REPLACEMENT | DEPARTMENT REPLACEMENT PLAN | REPLACEMENT CONSIDERATIONS |
|---|--|---|--|
| <p><u>25 Apparatus in total</u></p> <ul style="list-style-type: none"> • 17 Serve as suppression front line <ul style="list-style-type: none"> ○ 11 Pumpers (Engines) ○ 5 Ladders ○ 1 Heavy Rescue • 8 Serve as spares/ reserves <ul style="list-style-type: none"> ○ 4 Pumpers (Engines) ○ 3 Ladders ○ 1 Heavy Rescue • 10 current exceed age replacement recommendations • An additional 3 exceed the hours and miles replacement recommendations, and 3 more exceed the hours replacement recommendations • Only 9 of the 25 Apparatus currently fall within the operational recommendations • Out of Service Hours for 2020 <ul style="list-style-type: none"> ○ Pumpers – 11,132 ○ Ladders – 5,352 ○ Rescue – 1,533 • Only 7 apparatus are less than 10 years in age. | <p><u>NFPA and Industry Standards recommend:</u></p> <ul style="list-style-type: none"> • Age useful life of apparatus <ul style="list-style-type: none"> ○ Pumper – 15 Years ○ Ladder – 20 Years ○ Rescue – 15 Years • Miles replacement <ul style="list-style-type: none"> • All – 100,000 miles • Hours replacement <ul style="list-style-type: none"> • All – 15,000 hours • Move to reserve status after 10 – 15-years American Insurance Association <ul style="list-style-type: none"> • 15 – 20-year intervals National Bureau of Standards <ul style="list-style-type: none"> • 20-year life span • Moved to reserve status after 10-years | <p>One apparatus per year is the minimum level of commitment needed from the City to ensure the long-term safety and success of the Fire Department.</p> <ul style="list-style-type: none"> • This is the minimum • One apparatus per year: • Average fleet age of 13.2 years • Not ideal • Difficult to maintain • Forced due to current economic circumstances <p>We are still behind despite:</p> <ul style="list-style-type: none"> • 4 new apparatus and 2 more in production. • It takes 12 – 16 months to build an apparatus. • The two currently requested would not be in service until Dec 2022. • The department maximizes the life of each apparatus by shifting busier apparatus to slower companies after certain thresholds have been met. <ul style="list-style-type: none"> • Our apparatus is repurposed, rebuilt and modified to squeeze every useful hour/ mile possible. | <ul style="list-style-type: none"> • Level of use • Local Conditions • Environment • Scope of Preventive Maintenance • Moderate to heavy use <ul style="list-style-type: none"> ○ 10 to 15-year useful life • Light use <ul style="list-style-type: none"> ○ Estimated 20-year useful life <p>Service Life – the amount of time the vehicle could render service</p> <p>Economic Life – Impact on capital and operating budgets</p> <ul style="list-style-type: none"> • Operations • Maintenance • Downtime • Depreciation • Availability <p>Technology Life - obsolescence compared to a new vehicle</p> |

CITY OF HARTFORD



| DIVISION | LOCATION | DISCRIPTION | CAR # | YEAR | VEHICLE MAKE | RUNS PER YEAR | REPLACEMENT CYCLE / YEARS | AGE | HOURS | MILES | YEARS TO / PAST REPLACEMENT |
|----------|----------|----------------|-------|------|--------------|---------------|---------------------------|-----|-------|--------|-----------------------------|
| ES | S9 | Spare Pumper | 35 | 1999 | Pierce | 1593 | 15 | 22 | 18719 | 115696 | -7 |
| ES | S16 | Spare Pumper | 38 | 2000 | Pierce | 1299 | 15 | 21 | 17156 | 122329 | -6 |
| ES | S8 | Spare Pumper | 39 | 2000 | Pierce | 12 | 15 | 21 | 18864 | 122020 | -6 |
| ES | S10 | Spare Ladder | 34 | 1996 | Sutphen | 14 | 20 | 25 | 13940 | 113599 | -5 |
| ES | S4 | Spare Tac-1 | 47 | 2005 | Ferrara | 5169 | 20 | 16 | 23472 | 299244 | 4 |
| ES | SHOP | Reserve Pumper | 41 | 2002 | Ferrara | 0 | 15 | 19 | 18286 | 140541 | -4 |
| ES | S9 | E-9 | 42 | 2003 | Ferrara | 1601 | 15 | 18 | 21978 | 120602 | -3 |
| ES | S16 | E-16 | 43 | 2003 | Ferrara | 1325 | 15 | 18 | 21866 | 134955 | -3 |
| ES | S4 | Spare Pumper | 44 | 2004 | Ferrara | 15 | 15 | 17 | 22961 | 134851 | -2 |
| ES | S7 | E-7 | 46 | 2005 | Ferrara | 3059 | 15 | 16 | 18339 | 101231 | -1 |
| ES | S7 | Spare Ladder | 37 | 2000 | Sutphen | 14 | 20 | 21 | 15321 | 93829 | -1 |
| ES | S14 | Spare Ladder | 40 | 2001 | Sutphen | 1858 | 20 | 20 | 15223 | 76797 | 0 |
| ES | S10 | E-10 | 50 | 2009 | Sutphen | 2922 | 15 | 12 | 12305 | 88851 | 3 |
| ES | S11 | Lad-5 | 45 | 2004 | Sutphen | 2210 | 20 | 17 | 16392 | 95230 | 3 |
| ES | S14 | E-14 | 51 | 2010 | Sutphen | 3090 | 15 | 11 | 12081 | 82941 | 4 |
| ES | S4 | Tac-1 | 47 | 2005 | Ferrara | 5169 | 20 | 16 | 23472 | 299244 | 4 |
| ES | S15 | E-15 | 52 | 2011 | Sutphen | 3283 | 15 | 10 | 13647 | 105738 | 5 |
| ES | S11 | E-11 | 53 | 2012 | Sutphen | 3613 | 15 | 9 | 14238 | 95698 | 6 |
| ES | S2 | Lad-3 | 48 | 2007 | Sutphen | 1898 | 20 | 14 | 14860 | 118956 | 6 |
| ES | S1 | Lad-6 | 49 | 2008 | Sutphen | 2845 | 20 | 13 | 14786 | 66340 | 7 |
| ES | S8 | E-8 | 54 | 2014 | Sutphen | 4034 | 15 | 7 | 10180 | 66612 | 8 |
| ES | S1 | E-1 | 56 | 2016 | Sutphen | 5152 | 15 | 5 | 12049 | 79198 | 10 |
| ES | S15 | Lad-2 | 55 | 2015 | Sutphen | 1894 | 20 | 6 | 7580 | 48781 | 14 |
| ES | T1 | Tac-1 | 60 | 2020 | Marion | 5169 | 20 | 1 | | | 19 |
| ES | S5 | E-5 | 57 | 2020 | E One | 4163 | 15 | 1 | | | 14 |
| ES | S2 | E-2 | 58 | 2020 | E One | 3861 | 15 | 1 | | | 14 |
| ES | S14 | L-4 | 59 | 2021 | E One | 1858 | 20 | 0 | | | 20 |

| STATION | ADDRESS | RUNS | EMS |
|---------|---------------------|-------|------|
| 1 | 197 Main St | 7997 | 5998 |
| 2 | 1515 Main St | 10442 | 7831 |
| 4 | 273 Pearl St | 10080 | 7560 |
| 5 | 127 Sigourney St | 4163 | 3122 |
| 7 | 179 Clark St | 3073 | 2304 |
| 8 | 719 Park St | 4046 | 3034 |
| 9 | 653 New Britain Ave | 1593 | 1194 |
| 10 | 508 Franklin Ave | 2936 | 2202 |
| 11 | 148 Sisson Ave | 5960 | 4470 |
| 14 | 23 Blue Hills Ave | 4948 | 3711 |
| 15 | 6 Fairfield Ave | 5177 | 3882 |
| 16 | 634 Blue Hills Ave | 1299 | 974 |
| HQ | 253 High Street | 0 | 0 |
| SHOP | 55 Jennings Road | 150 | 112 |
| Train | 1 Fisher Road | 0 | 0 |

- = over age requirement
- = over mile requirement
- = over hour requirement
- = apparatus being replaced by request
- = new location for replaced apparatus

CITY OF HARTFORD



| COMPANY | 2020 Year End | AVG PER YEAR | Score | SCORE 42 | | | HOURS 20000 | | | MILEAGE 130000 | | | AGE 17 | | | | | | | | | | | | |
|-----------|---------------|--------------|-------|----------|--------|--------|-------------|--------|--------|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| | | | | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | 2040 | 2041 | |
| | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Engine 1 | 2016 | | Clear | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | |
| Miles | 65169 | 14029 | Reset | 79198 | 93227 | 107257 | 121286 | 135315 | 149344 | 163373 | 177402 | 191432 | 205461 | 219490 | 233519 | 247548 | 261577 | 275607 | 289636 | 303665 | 317694 | 331723 | 345752 | 359782 | |
| Hours | 9816 | 2233 | Reset | 12049 | 14282 | 16515 | 18748 | 20981 | 23214 | 25447 | 27680 | 29913 | 32146 | 34379 | 36612 | 38845 | 41078 | 43311 | 45544 | 47777 | 50010 | 52243 | 54476 | 56709 | |
| | | | | 22.53 | 23.93 | 26.33 | 28.73 | 31.14 | 33.54 | 36.94 | 39.35 | 41.75 | 44.15 | 46.56 | 48.96 | 52.36 | 54.76 | 57.17 | 59.57 | 62.97 | 65.38 | 67.78 | 70.18 | 72.58 | 74.99 |
| Engine 2 | 2020 | | Clear | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | |
| Miles | 0 | 10772 | Reset | 10772 | 21544 | 32316 | 43088 | 53860 | 64632 | 75404 | 86176 | 96948 | 107720 | 118492 | 129264 | 140036 | 150808 | 161580 | 172352 | 183124 | 193896 | 204668 | 215440 | 226212 | |
| Hours | 0 | 1638 | Reset | 1638 | 3277 | 4915 | 6553 | 8192 | 9830 | 11468 | 13107 | 14745 | 16383 | 18022 | 19660 | 21298 | 22937 | 24575 | 26213 | 27852 | 29490 | 31128 | 32767 | 34405 | |
| | | | | 8.00 | 9.08 | 11.15 | 0.00 | 15.31 | 18.39 | 20.46 | 22.54 | 24.62 | 26.69 | 29.77 | 31.85 | 33.93 | 36.00 | 38.08 | 41.16 | 43.24 | 45.31 | 47.39 | 49.47 | 52.54 | 54.62 |
| Engine 5 | 2020 | | Clear | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | |
| Miles | 0 | 10145 | Reset | 10145 | 20291 | 30436 | 40581 | 50727 | 60872 | 71017 | 81163 | 91308 | 101453 | 111599 | 121744 | 131889 | 142035 | 152180 | 162325 | 172471 | 182616 | 192761 | 202907 | 213052 | |
| Hours | 0 | 1675 | Reset | 1675 | 3350 | 5025 | 6700 | 8375 | 10050 | 11725 | 13400 | 15075 | 16750 | 18425 | 20100 | 21775 | 23450 | 25125 | 26800 | 28475 | 30150 | 31825 | 33500 | 35175 | |
| | | | | 8.00 | 9.01 | 11.03 | 13.04 | 15.06 | 18.07 | 20.09 | 22.10 | 24.12 | 26.13 | 29.15 | 31.16 | 33.17 | 35.19 | 37.20 | 40.22 | 42.23 | 44.25 | 46.26 | 48.28 | 51.29 | 53.31 |
| Engine 7 | 2005 | | Clear | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | |
| Miles | 98768 | 4382 | Reset | 103150 | 107531 | 111913 | 116295 | 120676 | 125058 | 129440 | 133821 | 138203 | 142585 | 146966 | 151348 | 155730 | 160111 | 164493 | 168875 | 173256 | 177638 | 182020 | 186401 | 190783 | |
| Hours | 20197 | 1503 | Reset | 21700 | 23203 | 24706 | 26208 | 27711 | 29214 | 30717 | 32220 | 33723 | 35225 | 36728 | 38231 | 39734 | 41237 | 42740 | 44242 | 45745 | 47248 | 48751 | 50254 | 51757 | |
| | | | | 37.88 | 38.32 | 39.76 | 41.20 | 0.00 | 45.08 | 46.51 | 47.95 | 49.39 | 50.83 | 52.27 | 53.70 | 55.14 | 56.58 | 58.02 | 59.46 | 60.90 | 62.33 | 63.77 | 65.21 | 66.65 | 68.09 |
| Engine 8 | 2014 | | Clear | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | |
| Miles | 57096 | 9516 | Reset | 66612 | 76128 | 85644 | 95160 | 104676 | 114192 | 123708 | 133224 | 142740 | 152256 | 161772 | 171288 | 180804 | 190320 | 199836 | 209352 | 218868 | 228384 | 237900 | 247416 | 256932 | |
| Hours | 8726 | 1454 | Reset | 10180 | 11635 | 13089 | 14543 | 15998 | 17452 | 18906 | 20361 | 21815 | 23269 | 24724 | 26178 | 27632 | 29087 | 30541 | 31995 | 33450 | 34904 | 36358 | 37813 | 39267 | |
| | | | | 22.72 | 23.67 | 25.62 | 27.57 | 30.52 | 32.48 | 34.43 | 36.38 | 38.33 | 41.28 | 43.23 | 45.18 | 47.14 | 49.09 | 52.04 | 53.99 | 55.94 | 57.89 | 59.85 | 61.80 | 63.75 | 65.70 |
| Engine 9 | 1999 | | Clear | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | 33 | 34 | 35 | 36 | 37 | 38 | 39 | 40 | 41 | 42 | |
| Miles | 124077 | 5476 | Reset | 129553 | 135029 | 140506 | 145982 | 151458 | 156934 | 162410 | 167886 | 173363 | 178839 | 184315 | 189791 | 195267 | 200743 | 206220 | 211696 | 217172 | 222648 | 228124 | 233600 | 239077 | |
| Hours | 19932 | 934 | Reset | 20866 | 21799 | 22733 | 23667 | 24600 | 25534 | 26468 | 27401 | 28335 | 29269 | 30202 | 31136 | 32070 | 33003 | 33937 | 34871 | 35804 | 36738 | 37672 | 38605 | 39539 | |
| | | | | 47.42 | 47.96 | 49.51 | 51.06 | 52.61 | 54.15 | 55.70 | 57.25 | 58.80 | 60.34 | 61.89 | 63.44 | 64.99 | 66.53 | 68.08 | 69.63 | 71.18 | 72.72 | 74.27 | 75.82 | 77.37 | 78.92 |
| Engine 10 | 2009 | | Clear | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 | |
| Miles | 95080 | 9080 | Reset | 104160 | 113240 | 122321 | 131401 | 140481 | 149561 | 158641 | 167721 | 176802 | 185882 | 194962 | 204042 | 213122 | 222202 | 231283 | 240363 | 249443 | 258523 | 267603 | 276683 | 285764 | |
| Hours | 14040 | 1361 | Reset | 15401 | 16763 | 18124 | 19485 | 20847 | 22208 | 23569 | 24931 | 26292 | 27653 | 29015 | 30376 | 31737 | 33099 | 34460 | 35821 | 37183 | 38544 | 39905 | 41267 | 42628 | |
| | | | | 33.52 | 34.42 | 36.33 | 38.24 | 41.15 | 0.00 | 44.96 | 46.87 | 48.78 | 51.69 | 53.60 | 55.50 | 57.41 | 59.32 | 61.23 | 63.14 | 65.04 | 66.95 | 68.86 | 70.77 | 72.68 | 74.58 |

This is an example of the departments tracking and replacement program. We use six categories to determine the overall score for each apparatus.

- Hours / Miles
- Age
- Reliability based on out-of-service hours
- Cost of Repairs
- Overall Condition
- Type of Service

This tracking worksheet allows us to project out indefinitely based on hours/mile averages from the previous three years as well as age and overall score.

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on Sprague Subcommittee
Date: November 24, 2021

The Sprague Subcommittee last met on November 18.

Board of Education ARP/ESSER Funds: The Superintendent provided an overview of the district's planned uses of relief funds over a three-year period. Approximately \$720,000 in funding is available to the district. Among the proposed uses is two years of funding for an Instructional Coach that would assist district teachers with addressing learning loss and how to provide one-to-one interventions with students affected by learning loss. About \$100,000 will support technology upgrades and replacements. Other planned uses include student programming (field trips, summer school, after-school activities), supportive programming (parent academy, school-based health clinic), and custodial staffing.

Town ARPA Funds: The Town will receive a total of approximately \$846,000 in ARPA funds. Priorities currently under consideration include cybersecurity and IT upgrades and streetlight replacements. The Board of Finance will set a date for a public hearing for citizen input on the use of ARPA funds. The plan for use of the funds will need to be approved through the normal appropriation process (Town Meeting).

Status Updates: The Town has a draft of a set of financial policies and procedures from its consultant. The policies and procedures are projected to be completed by December 31, 2021. The FY 2021 audit is underway, with on-site work scheduled to begin in January. An extension to the December 31, 2021 audit deadline will be needed.

* The next meeting of the Sprague Subcommittee is tentatively scheduled for February 24, 2022.

Town of Sprague Budget Status as of October 31, 2021

Summary

As of the end of October 2021, total revenues collected are 46% 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 45% of the total budgeted amount.

Total expenditures as of 10/31/21 are at 28% of budget. This is also on par with expenditures for the same period in FY 2020/21 which were at 27% 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 | 3,610,292 | 58% | 57% |
| State Education Grants | 2,668,094 | 668,816 | 25% | 25% |
| Other State Grants | 582,822 | 90,618 | 16% | 14% |
| Other Revenue | 320,158 | 122,403 | 38% | 35% |
| Total General Fund Revenues | 9,812,863 | 4,492,129 | 46% | 45% |
| Town/Municipal Expenditures | 2,846,888 | 1,076,128 | 38% | 42% |
| Board of Education Expenditures | 6,787,139 | 1,587,946 | 23% | 21% |
| Total General Fund Expenditures | 9,634,027 | 2,664,074 | 28% | 27% |

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 October 31, 2021 of the current fiscal year are at 58% of the budgeted amount. This is 1% higher than the prior year collections.

State Grants make up 33.1% of total budgeted revenues. As of October 31st, the Town has received its first installment of ECS and Town Aid Roads monies in addition to the State Property PILOT payment which totals \$759,434 or 23% of its State grant revenue. This is comparable to the same period in the prior year (23%).

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 \$122,403 and are at 38% of the total budgeted amount which is 3% higher than the prior year. This is due to timing of the receipt of Water & Sewer's transfer of their share of debt payment to the Town, which was received earlier than in the prior year.

Expenditures

Departmental and other operating expenditures as of October 2021 tend to range between 23% and 38% 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 26% higher due to an ongoing legal case,

Fire Department expenses are approximately 8% lower due to less training and vehicle maintenance in the current year and waste management expenditures are approximately 14% higher due to timing of payments and an additional payment being made in the current fiscal year.

Payments for memberships on regional agencies (68% year-to-date), insurance premiums (35% year-to-date) and maintenance contracts (47% 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 \$1,587,946 or 23% of total budget. For the same period last fiscal year, Board of Education expenditures were 21% 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 October 2021

| | Three Month Totals | | | Current Year Totals | | | | Comparison | Estimated Year-End Totals | | | | |
|---|--------------------|----------------|----------------|---------------------|------------------|--------------------|-------------|------------|---------------------------|------------------|---------------|--------------|-------------|
| | August 2021 | Sept 2021 | Oct 2021 | Budget | Year to Date | \$ Remaining | % of Budget | | Same Period PY % | Year-End Est. | Budget | \$ Remaining | % of Budget |
| Ordinary Income/Expense | | | | | | | | | | | | | |
| Income | | | | | | | | | | | | | |
| 5000 - Taxes | | | | | | | | | | | | | |
| 5000-1 - Current Taxes | 130,672 | 57,297 | 40,640 | 5,801,039 | 3,320,023 | (2,481,016) | 57% | 57% | 5,801,039 | 5,801,039 | - | 100% | |
| 5000-2 - Current Interest & Lien Fees | 3,572 | 2,489 | 2,047 | 20,000 | 8,108 | (11,892) | 41% | 11% | 20,000 | 20,000 | - | 100% | |
| 5000-3 - Prior Year Tax | 10,160 | 11,009 | 24,535 | 125,000 | 61,638 | (63,362) | 49% | 37% | 125,000 | 125,000 | - | 100% | |
| 5000-4 - Prior Year Interest/Lien Fees | 2,919 | 3,372 | 5,826 | 35,000 | 16,520 | (18,480) | 47% | 31% | 35,000 | 35,000 | - | 100% | |
| 5000-5 - Current Supp MV Tax | 684 | 1,060 | 1,042 | 72,000 | 4,986 | (67,014) | 7% | 6% | 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) | - | (591) | - | - | (690) | (690) | 100% | 100% | (690) | - | (690) | 100% | |
| 5000-9 - Tax Overpymnts Ret'd (contra) | - | - | (293) | - | (293) | (293) | 100% | 100% | (293) | - | (293) | 100% | |
| Total 5000 - Taxes | 348,007 | 74,636 | 73,797 | 6,241,789 | 3,610,292 | (2,631,497) | 58% | 57% | 6,240,806 | 6,241,789 | (983) | 100% | |
| 5100 - State Grants-School | | | | | | | | | | | | | |
| 5100-1 - ECS - Assis. to Towns for Educ. | - | - | 668,816 | 2,668,094 | 668,816 | (1,999,278) | 25% | 25% | 2,668,094 | 2,668,094 | - | 100% | |
| Total 5100 - State Grants-School | - | - | 668,816 | 2,668,094 | 668,816 | (1,999,278) | 25% | 25% | 2,668,094 | 2,668,094 | - | 100% | |
| 5200 - State Grants-Local | | | | | | | | | | | | | |
| 5200-1 - Telecomm. Property Tax Grant | - | - | - | 5,221 | - | (5,221) | 0% | 0% | 5,221 | 5,221 | - | 100% | |
| 5200-10 - Judicial 10th Circuit Court | - | - | 260 | 1,000 | 260 | (740) | 26% | 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% | 100% | 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% | |
| Total 5200 - State Grants-Local | 76,080 | 14,278 | 260 | 582,822 | 90,618 | (492,204) | 16% | 14% | 590,944 | 582,822 | 8,122 | 101% | |
| 5300 - Local Revenues | | | | | | | | | | | | | |
| 5300-1 - Interest Income | 398 | 272 | 201 | 3,000 | 1,043 | (1,957) | 35% | 18% | 3,000 | 3,000 | - | 100% | |
| 5300-10 - Permit Fees, P&Z, Inland & Wetl | 100 | 67 | 124 | 3,500 | 291 | (3,209) | 8% | 24% | 3,500 | 3,500 | - | 100% | |
| 5300-13 - Landfill Receipts | 1,992 | 1,118 | 1,910 | 23,000 | 5,720 | (17,280) | 25% | 27% | 23,000 | 23,000 | - | 100% | |
| 5300-14 - Newsletter Ads | 70 | - | - | 2,000 | 140 | (1,860) | 7% | 58% | 2,000 | 2,000 | - | 100% | |
| 5300-15 - Marriage Licenses | 16 | 48 | - | 150 | 96 | (54) | 64% | 53% | 150 | 150 | - | 100% | |
| 5300-16 - Sportsmans Licenses | 4 | 10 | 3 | 150 | 22 | (128) | 15% | 11% | 150 | 150 | - | 100% | |
| 5300-17 - Farmland Preservation | 54 | 75 | 111 | 950 | 324 | (626) | 34% | 42% | 950 | 950 | - | 100% | |
| 5300-2 - Licenses,Burial, Crem, Pis, Liq | 160 | 100 | 70 | 1,000 | 580 | (420) | 58% | 66% | 1,000 | 1,000 | - | 100% | |
| 5300-3 - Building Inspector Fees | 800 | 2,090 | 3,745 | 25,000 | 6,635 | (18,365) | 27% | 96% | 25,000 | 25,000 | - | 100% | |
| 5300-4 - Dog License Fees | 67 | 32 | 20 | 1,500 | 259 | (1,241) | 17% | 32% | 1,500 | 1,500 | - | 100% | |
| 5300-5 - Sundry Receipts, faxes, etc | 6 | 6 | 14 | 400 | 32 | (368) | 8% | 20% | 400 | 400 | - | 100% | |
| 5300-6 - Recording Land Rec,maps, trade | 1,522 | 1,320 | 2,045 | 10,000 | 6,074 | (3,926) | 61% | 66% | 10,000 | 10,000 | - | 100% | |
| 5300-8 - Conveyance Tax | 2,718 | 2,365 | 2,280 | 17,000 | 11,160 | (5,840) | 66% | 77% | 17,000 | 17,000 | - | 100% | |
| 5300-9 - Copies | 458 | 1,059 | 350 | 5,000 | 2,796 | (2,204) | 56% | 37% | 5,000 | 5,000 | - | 100% | |
| Total 5300 - Local Revenues | 8,365 | 8,562 | 10,873 | 92,650 | 35,172 | (57,478) | 38% | 60% | 92,650 | 92,650 | - | 100% | |
| 5400 - Misc Revenues | | | | | | | | | | | | | |
| 5400-1 - Trans. Subsidy from SCRRA | - | - | - | 2,000 | - | (2,000) | 0% | 0% | 2,000 | 2,000 | - | 100% | |
| 5400-5 - Other Revenues | 2,369 | 100 | 5,236 | - | 7,720 | 7,720 | 100% | 100% | 7,720 | - | 7,720 | 100% | |
| 5400-6 - Waste Management | - | 7,761 | 4,695 | 52,000 | 12,456 | (39,544) | 24% | 20% | 52,000 | 52,000 | - | 100% | |
| Total 5400 - Misc Revenues | 2,369 | 7,861 | 9,931 | 54,000 | 20,176 | (33,824) | 37% | 34% | 61,720 | 54,000 | 7,720 | 114% | |
| 5500-3 - Resv. Dam Proj. - Prinp. S&W | - | - | 45,000 | 45,000 | 45,000 | - | 100% | 0% | 45,000 | 45,000 | - | 100% | |
| 5500-4 - Resv. Dam Proj. - Int. W & S | - | - | 22,055 | 23,508 | 22,055 | (1,453) | 94% | 0% | 23,508 | 23,508 | - | 100% | |
| 5800 - Transfer in of Capitalized Interest for Bond | - | - | - | 105,000 | - | (105,000) | 0% | 0% | 105,000 | 105,000 | - | 100% | |
| Total Income | 434,821 | 105,337 | 830,732 | 9,812,863 | 4,492,129 | (5,320,734) | 46% | 45% | 9,827,722 | 9,812,863 | 14,859 | 100% | |
| Gross Profit | 434,821 | 105,337 | 830,732 | 9,812,863 | 4,492,129 | (5,320,734) | 46% | 45% | 9,827,722 | 9,812,863 | 14,859 | 100% | |

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

| | Three Month Totals | | | Current Year Totals | | | | Comparison | Estimated Year-End Totals | | | | |
|---|--------------------|--------------|--------------|---------------------|---------------|-----------------|-------------|------------|---------------------------|---------------|----------|--------------|-------------|
| | August 2021 | Sept 2021 | Oct 2021 | Budget | Year to Date | \$ Remaining | % of Budget | | Same Period PY % | Year-End Est. | Budget | \$ Remaining | % of Budget |
| Expense | | | | | | | | | | | | | |
| 6000 · Board of Selectmen | | | | | | | | | | | | | |
| 6000-1 · First Selectman | 3,023 | 3,023 | 3,023 | 40,804 | 13,603 | (27,201) | 33% | 35% | 40,804 | 40,804 | - | 100% | |
| 6000-2 · Selectman 2 | 100 | 100 | 100 | 1,200 | 400 | (800) | 33% | 33% | 1,200 | 1,200 | - | 100% | |
| 6000-3 · Selectman 3 | 100 | 100 | 100 | 1,200 | 400 | (800) | 33% | 33% | 1,200 | 1,200 | - | 100% | |
| 6000-4 · Selectman Office Sup, Misc. | 52 | 652 | 176 | 1,260 | 880 | (380) | 70% | 76% | 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 | 2,740 | 2,765 | 2,800 | 36,400 | 14,429 | (21,971) | 40% | 35% | 36,400 | 36,400 | - | 100% | |
| 6000-7 · Stipend Add'l Brd Participation | - | - | - | - | - | - | 0% | 0% | - | - | - | 0% | |
| Total 6000 · Board of Selectmen | 6,015 | 6,640 | 6,199 | 81,864 | 29,712 | (52,152) | 36% | 35% | 81,864 | 81,864 | - | 100% | |
| 6005 · Elections | | | | | | | | | | | | | |
| 6005-1 · Election Salaries | 247 | 334 | 160 | 6,409 | 1,162 | (5,247) | 18% | 35% | 6,409 | 6,409 | - | 100% | |
| 6005-2 · Election Misc. | 209 | 21 | 1,169 | 14,141 | 2,543 | (11,598) | 18% | 44% | 14,141 | 14,141 | - | 100% | |
| Total 6005 · Elections | 456 | 355 | 1,329 | 20,550 | 3,705 | (16,845) | 18% | 42% | 20,550 | 20,550 | - | 100% | |
| 6010 · Board of Finance | | | | | | | | | | | | | |
| 6010-2 · BOF - Town Rpt, Sup. | - | - | - | 188 | - | (188) | 0% | 0% | 188 | 188 | - | 100% | |
| Total 6010 · Board of Finance | - | - | - | 188 | - | (188) | 0% | 0% | 188 | 188 | - | 100% | |
| 6011 · Auditing | | | | | | | | | | | | | |
| 6011 · Auditing | - | - | - | 23,200 | - | (23,200) | 0% | 0% | 23,200 | 23,200 | - | 100% | |
| 6012 · Bookkeeper | | | | | | | | | | | | | |
| 6012-1 · Bookkeeper - Salary | 2,185 | 2,126 | 2,219 | 28,777 | 9,891 | (18,886) | 34% | 36% | 28,777 | 28,777 | - | 100% | |
| 6012-2 · Bookkeeper-Support | - | - | - | 900 | - | (900) | 0% | 2% | 900 | 900 | - | 100% | |
| Total 6012 · Bookkeeper | 2,185 | 2,126 | 2,219 | 29,677 | 9,891 | (19,786) | 33% | 35% | 29,677 | 29,677 | - | 100% | |
| 6015 · Assessors | | | | | | | | | | | | | |
| 6015-1 · Assessors, Salary | 1,658 | 1,658 | 1,658 | 22,387 | 7,461 | (14,926) | 33% | 35% | 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 | - | - | 194 | 1,500 | 444 | (1,056) | 30% | 21% | 1,500 | 1,500 | - | 100% | |
| 6015-7 · Assess. Map updts, Pric.Manuls | - | - | - | 1,000 | - | (1,000) | 0% | 0% | 1,000 | 1,000 | - | 100% | |
| Total 6015 · Assessors | 1,658 | 1,658 | 1,852 | 25,287 | 7,905 | (17,382) | 31% | 32% | 25,287 | 25,287 | - | 100% | |
| 6025 · Tax Collector | | | | | | | | | | | | | |
| 6025-1 · Tax Collector, Salary | 2,005 | 2,005 | 2,005 | 27,065 | 9,022 | (18,043) | 33% | 35% | 27,065 | 27,065 | - | 100% | |
| 6025-4 · Tax Collector Misc. Sup. Sch. | - | - | 37 | 700 | 37 | (663) | 5% | 4% | 700 | 700 | - | 100% | |
| 6025-5 · Tax Collector, Postage | - | - | - | 200 | - | (200) | 0% | 8% | 200 | 200 | - | 100% | |
| Total 6025 · Tax Collector | 2,005 | 2,005 | 2,042 | 27,965 | 9,059 | (18,906) | 32% | 33% | 27,965 | 27,965 | - | 100% | |
| 6030 · Town Treasurer | | | | | | | | | | | | | |
| 6030 · Town Treasurer | 200 | 200 | 200 | 2,400 | 800 | (1,600) | 33% | 33% | 2,400 | 2,400 | - | 100% | |
| 6035 · Town Counsel & Financial Advisr | | | | | | | | | | | | | |
| 6035-1 · Town Counsel | - | 4,548 | 5,021 | 20,000 | 11,673 | (8,327) | 58% | 32% | 20,000 | 20,000 | - | 100% | |
| 6035-2 · Financial Advisor | - | - | - | 7,000 | - | (7,000) | 0% | 0% | 7,000 | 7,000 | - | 100% | |
| Total 6035 · Town Counsel & Financial Advisr | - | 4,548 | 5,021 | 27,000 | 11,673 | (15,327) | 43% | 24% | 27,000 | 27,000 | - | 100% | |
| 6040 · Town Clerk | | | | | | | | | | | | | |
| 6040-1 · Town Clerk, Salary | 3,745 | 3,745 | 3,745 | 50,558 | 16,853 | (33,705) | 33% | 35% | 50,558 | 50,558 | - | 100% | |
| 6040-2 · Town Clerk, Office Sup, Misc. | 84 | 49 | 141 | 1,463 | 274 | (1,189) | 19% | 8% | 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% | |
| Total 6040 · Town Clerk | 4,404 | 3,794 | 3,886 | 53,671 | 17,702 | (35,969) | 33% | 33% | 53,671 | 53,671 | - | 100% | |
| 6045 · Telephone Services/DSL/Website | | | | | | | | | | | | | |
| 6045 · Telephone Services/DSL/Website | 797 | 942 | 692 | 12,056 | 3,250 | (8,806) | 27% | 30% | 12,056 | 12,056 | - | 100% | |
| 6050 · Pool Secretaries | | | | | | | | | | | | | |
| 6050-1 · Pool Sec,Salary-Asst Town Clerk | 1,776 | 1,806 | 1,835 | 23,850 | 8,169 | (15,681) | 34% | 31% | 23,850 | 23,850 | - | 100% | |
| 6050-2 · Pool Sec, Salary-Land Use Clerk | 2,772 | 2,752 | 2,743 | 35,519 | 12,215 | (23,304) | 34% | 34% | 35,519 | 35,519 | - | 100% | |
| Total 6050 · Pool Secretaries | 4,548 | 4,558 | 4,578 | 59,369 | 20,384 | (38,985) | 34% | 33% | 59,369 | 59,369 | - | 100% | |
| 6055 · Town Off. Bldg. | | | | | | | | | | | | | |
| 6055-1 · Town Off. Bldg.Janitorial Serv | - | 774 | 774 | 9,822 | 2,322 | (7,500) | 24% | 23% | 9,822 | 9,822 | - | 100% | |
| 6055-2 · Town Off. Bldg. Sup. Maint. | - | 52 | 143 | 2,000 | 379 | (1,621) | 19% | 22% | 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 | 894 | - | 867 | 9,700 | 2,681 | (7,019) | 28% | 23% | 9,700 | 9,700 | - | 100% | |
| 6055-5 · Town Off. Bldg. rpr & renov. | - | - | - | 5,000 | 3,462 | (1,538) | 69% | 69% | 5,000 | 5,000 | - | 100% | |
| Total 6055 · Town Off. Bldg. | 894 | 826 | 1,784 | 37,522 | 8,844 | (28,678) | 24% | 22% | 37,522 | 37,522 | - | 100% | |

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

| | Three Month Totals | | | Current Year Totals | | | | Comparison | Estimated Year-End Totals | | | | |
|---|--------------------|---------------|---------------|---------------------|----------------|------------------|-------------|------------|---------------------------|----------------|---------------|--------------|-------------|
| | August 2021 | Sept 2021 | Oct 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. Encf. Off. | 546 | 546 | 546 | 7,370 | 2,457 | (4,913) | 33% | 35% | 7,370 | 7,370 | - | 100% | |
| 6100-2 · P & Z Comm. Planner | - | - | 2,090 | 11,500 | 2,090 | (9,410) | 18% | 11% | 11,500 | 11,500 | - | 100% | |
| Total 6100 · P & Z Comm. | 546 | 546 | 2,636 | 18,870 | 4,547 | (14,323) | 24% | 19% | 18,870 | 18,870 | - | 100% | |
| 6111 · Land Use Miscellaneous | - | - | - | 500 | - | (500) | 0% | 25% | 500 | 500 | - | 100% | |
| 6115 · Ec. Devel. | - | - | - | 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% | |
| Total 6120 · Conservation Commission | - | - | - | 1,100 | - | (1,100) | 0% | 18% | 1,100 | 1,100 | - | 100% | |
| 6150 · Conservation Wetlands Enf Off | 560 | 480 | - | 7,000 | 1,040 | (5,960) | 15% | 28% | 7,000 | 7,000 | - | 100% | |
| 6200 · Highways | | | | | | | | | | | | | |
| 6200-1 · Highways, General Maintenance | 1,873 | 2,655 | 3,891 | 45,000 | 9,882 | (35,118) | 22% | 30% | 45,000 | 45,000 | - | 100% | |
| 6200-10 · Drug & Alcohol Testing | - | - | - | 500 | 200 | (300) | 40% | 50% | 500 | 500 | - | 100% | |
| 6200-2 · Highways, Public Works Salary | 16,587 | 16,587 | 16,534 | 229,330 | 74,867 | (154,463) | 33% | 37% | 229,330 | 229,330 | - | 100% | |
| 6200-3 · Highways, Misc. o/t labor. | 921 | 349 | 460 | 26,200 | 2,546 | (23,654) | 10% | 11% | 26,200 | 26,200 | - | 100% | |
| 6200-4 · Boots - Highways | - | 150 | - | 2,500 | 150 | (2,350) | 6% | 26% | 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. | 904 | 14,606 | 35,381 | 40,000 | 51,238 | 11,238 | 128% | 60% | 70,000 | 40,000 | 30,000 | 175% | |
| 6200-7 · Highways, Town Garage | 104 | - | 91 | 8,000 | 462 | (7,538) | 6% | 21% | 8,000 | 8,000 | - | 100% | |
| 6200-8 · Stormwater Permit Fees(Phasell) | - | - | - | 8,500 | - | (8,500) | 0% | 0% | 8,500 | 8,500 | - | 100% | |
| Total 6200 · Highways | 20,389 | 34,347 | 56,357 | 387,530 | 139,345 | (248,185) | 36% | 34% | 417,530 | 387,530 | 30,000 | 108% | |
| 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 | - | 12,000 | 3,520 | (8,480) | 29% | 36% | 12,000 | 12,000 | - | 100% | |
| 6202-4 · Tree Warden Mileage | - | - | - | 400 | - | (400) | 0% | 0% | 400 | 400 | - | 100% | |
| Total 6202 · Tree Maintenance | - | 1,760 | - | 15,000 | 3,520 | (11,480) | 23% | 30% | 15,000 | 15,000 | - | 100% | |
| 6205 · Street Lighting | 1,158 | 1,044 | 1,265 | 18,500 | 4,480 | (14,020) | 24% | 27% | 18,500 | 18,500 | - | 100% | |
| 6300 · Social Security | 3,792 | 3,828 | 3,827 | 56,184 | 17,248 | (38,936) | 31% | 31% | 56,184 | 56,184 | - | 100% | |
| 6310 · Deferred Compensation | 1,142 | 1,142 | 1,142 | 15,421 | 5,203 | (10,218) | 34% | 34% | 15,421 | 15,421 | - | 100% | |
| 6400 · Regional Agencies | | | | | | | | | | | | | |
| 6400-1 · Reg. Agency - TVCCA | - | - | - | 1,000 | 1,000 | - | 100% | 100% | 1,000 | 1,000 | - | 100% | |
| 6400-10 · RegAgency-SSAC of Eastern CT | - | - | 300 | 300 | 300 | - | 100% | 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 | - | 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 | 9,978 | (9,978) | 50% | 50% | 19,956 | 19,956 | - | 100% | |
| 6400-6 · Reg. Agency - CCM | - | - | - | 2,032 | 2,032 | - | 100% | 50% | 2,032 | 2,032 | - | 100% | |
| 6400-7 · Reg. Agency - Norwich PrbCrt | - | - | 531 | 2,124 | 1,039 | (1,085) | 49% | 44% | 2,124 | 2,124 | - | 100% | |
| 6400-8 · Council of Small Towns (COST) | - | - | - | 725 | - | (725) | 0% | 100% | 725 | 725 | - | 100% | |
| 6400-9 · Quinebaug Walking Weekends | - | - | - | 175 | - | (175) | 0% | 0% | 175 | 175 | - | 100% | |
| Total 6400 · Regional Agencies | 2,685 | 250 | 5,820 | 38,553 | 26,290 | (12,263) | 68% | 67% | 38,553 | 38,553 | - | 100% | |
| 6500 · Insurance | | | | | | | | | | | | | |
| 6500-1 · Insurance, General Town | - | 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 | - | 8,222 | 4,110 | (4,112) | 50% | 50% | 8,222 | 8,222 | - | 100% | |
| 6500-5 · Insurance,CIRMA (Workers Comp) | - | 9,538 | - | 38,205 | 11,117 | (27,088) | 29% | 42% | 38,205 | 38,205 | - | 100% | |
| 6500-6 · Insurance, Empl. Medical Ins. | 10,070 | 9,708 | 10,007 | 152,368 | 48,749 | (103,619) | 32% | 37% | 152,368 | 152,368 | - | 100% | |
| 6500-7 · Employee Insurance Waiver | 329 | 329 | 329 | 3,950 | 1,316 | (2,634) | 33% | 33% | 3,950 | 3,950 | - | 100% | |
| Total 6500 · Insurance | 10,399 | 38,532 | 10,336 | 260,938 | 90,315 | (170,623) | 35% | 41% | 260,938 | 260,938 | - | 100% | |
| 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 | 462 | 3,961 | 800 | (3,161) | 20% | 20% | 3,961 | 3,961 | - | 100% | |
| Total 6600 · Police Department | - | 338 | 462 | 184,767 | 800 | (183,967) | 0% | 1% | 184,767 | 184,767 | - | 100% | |

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

| | Three Month Totals | | | Current Year Totals | | | | Comparison | Estimated Year-End Totals | | | | |
|--|--------------------|----------------|--------------|---------------------|---------------|------------------|-------------|------------|---------------------------|----------------|----------|--------------|-------------|
| | August 2021 | Sept 2021 | Oct 2021 | Budget | Year to Date | \$ Remaining | % of Budget | | Same Period PY % | Year-End Est. | Budget | \$ Remaining | % of Budget |
| 6605 · Fire Dept. | | | | | | | | | | | | | |
| 6605-1 · Fire Dept., Vehicle Maint. | 342 | 366 | 100 | 24,000 | 908 | (23,092) | 4% | 32% | 24,000 | 24,000 | - | 100% | |
| 6605-2 · Fire Dept, Fixed Expenses | 526 | (2,772) | 4,721 | 36,300 | 13,786 | (22,514) | 38% | 36% | 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 | 785 | 11,200 | 1,050 | (10,150) | 9% | 9% | 11,200 | 11,200 | - | 100% | |
| 6605-5 · Fire Dept., Training | - | - | 2,125 | 14,500 | 2,125 | (12,375) | 15% | 35% | 14,500 | 14,500 | - | 100% | |
| 6605-6 · Fire Dept., Business Exp. | 507 | 75 | - | 14,140 | 767 | (13,373) | 5% | 6% | 14,140 | 14,140 | - | 100% | |
| 6605-7 · Fire Dept., Equip. Maint. | 90 | - | - | 12,600 | 203 | (12,397) | 2% | 14% | 12,600 | 12,600 | - | 100% | |
| Total 6605 · Fire Dept. | 1,668 | (2,269) | 7,731 | 120,290 | 18,839 | (101,451) | 16% | 24% | 120,290 | 120,290 | - | 100% | |
| 6610 · Emergency | | | | | | | | | | | | | |
| 6610-1 · Salary Director | - | - | - | 2,200 | - | (2,200) | 0% | 0% | 2,200 | 2,200 | - | 100% | |
| 6610-5 · Training Expense | - | - | - | 500 | - | (500) | 0% | 0% | 500 | 500 | - | 100% | |
| 6610-6 · Equipment Maintenance | - | - | - | 830 | - | (830) | 0% | 0% | 830 | 830 | - | 100% | |
| 6610-8 · Local Emerg. Plan Chair.(LEPC) | - | - | - | 500 | - | (500) | 0% | 0% | 500 | 500 | - | 100% | |
| Total 6610 · Emergency | - | - | - | 4,030 | - | (4,030) | 0% | 0% | 4,030 | 4,030 | - | 100% | |
| 6615 · Fire Marshal/Burning Official | | | | | | | | | | | | | |
| 6615-1 · Fire Marshal/Salary | 667 | 667 | 667 | 8,000 | 2,668 | (5,332) | 33% | 33% | 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% | |
| Total 6615 · Fire Marshal/Burning Official | 667 | 667 | 667 | 10,875 | 2,668 | (8,207) | 25% | 25% | 10,875 | 10,875 | - | 100% | |
| 6620 · Enf. Off-Bldg.Code | | | | | | | | | | | | | |
| 6620-1 · Enf.Off-Bldg.Code - Salary | 1,471 | 1,471 | 1,471 | 19,862 | 6,620 | (13,242) | 33% | 35% | 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% | |
| Total 6620 · Enf. Off-Bldg.Code | 1,471 | 1,471 | 1,471 | 21,662 | 6,620 | (15,042) | 31% | 32% | 21,662 | 21,662 | - | 100% | |
| 6625 · Blight Enforcement Officer | | | | | | | | | | | | | |
| 6625-1 · Blight Enforce. Officer-Salary | 302 | 302 | 302 | 3,627 | 1,208 | (2,419) | 33% | 33% | 3,627 | 3,627 | - | 100% | |
| 6625-2 · Blight Enforce.Officer-Mileage | - | - | - | 150 | - | (150) | 0% | 0% | 150 | 150 | - | 100% | |
| 6625-3 · Blight Enforce.Officer-Postage | - | - | 69 | 150 | 69 | (81) | 46% | 0% | 150 | 150 | - | 100% | |
| Total 6625 · Blight Enforcement Officer | 302 | 302 | 371 | 3,927 | 1,277 | (2,650) | 33% | 31% | 3,927 | 3,927 | - | 100% | |
| 6700 · Sanit/Wst Rem. | | | | | | | | | | | | | |
| 6700-2 · Sanit/Wst.Rem,Matls.Misc | 214 | 80 | 297 | 5,000 | 907 | (4,093) | 18% | 21% | 5,000 | 5,000 | - | 100% | |
| 6700-3 · Sanit/Wst.Rem., Recycling | 5,237 | 4,886 | 4,384 | 65,000 | 18,363 | (46,637) | 28% | 29% | 65,000 | 65,000 | - | 100% | |
| Total 6700 · Sanit/Wst Rem. | 5,451 | 4,966 | 4,681 | 70,000 | 19,270 | (50,730) | 28% | 28% | 70,000 | 70,000 | - | 100% | |
| 6702 · Waste Management Exp. (Waste Management) | 6,043 | 11,641 | - | 63,000 | 23,261 | (39,739) | 37% | 23% | 63,000 | 63,000 | - | 100% | |
| 6810 · Comm. of Aging | | | | | | | | | | | | | |
| 6810-1 · Comm. on Aging - Salary | 2,289 | 2,289 | 2,223 | 29,764 | 10,194 | (19,570) | 34% | 34% | 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. | 45 | 44 | 54 | 1,200 | 198 | (1,002) | 17% | 21% | 1,200 | 1,200 | - | 100% | |
| 6810-5 · Comm. of Aging - Elevator Contr | 213 | 213 | 213 | 2,601 | 852 | (1,749) | 33% | 33% | 2,601 | 2,601 | - | 100% | |
| 6810-6 · Comm. of Aging - Programs | - | 86 | 24 | 2,000 | 110 | (1,890) | 6% | 6% | 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 | 1,577 | 1,584 | 1,637 | 20,496 | 7,216 | (13,280) | 35% | 36% | 20,496 | 20,496 | - | 100% | |
| 6810-9 · Van Expense, Comm. on Aging | 252 | - | 511 | 7,000 | 936 | (6,064) | 13% | 10% | 7,000 | 7,000 | - | 100% | |
| Total 6810 · Comm. of Aging | 4,376 | 4,216 | 4,662 | 66,661 | 19,506 | (47,155) | 29% | 25% | 66,661 | 66,661 | - | 100% | |
| 6950 · Capital Project | | | | | | | | | | | | | |
| 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% | |
| Total 6950 · Capital Project | 2,513 | - | - | 14,700 | 2,513 | (12,187) | 17% | 58% | 14,700 | 14,700 | - | 100% | |
| 7000 · Parks & Playgrounds | - | 300 | - | 750 | 300 | (450) | 40% | 30% | 750 | 750 | - | 100% | |
| 7003 · Recreation Facilities (BoS) | | | | | | | | | | | | | |
| 7003-2 · Electricity | 132 | - | 132 | 1,825 | 397 | (1,428) | 22% | 21% | 1,825 | 1,825 | - | 100% | |
| Total 7003 · Recreation Facilities (BoS) | 132 | - | 132 | 1,825 | 397 | (1,428) | 22% | 21% | 1,825 | 1,825 | - | 100% | |

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

| | Three Month Totals | | | Current Year Totals | | | | Comparison | | Estimated Year-End Totals | | | |
|---|--------------------|--------------|--------------|---------------------|---------------|-----------------|-------------|------------------|---------------|---------------------------|--------------|-------------|--|
| | August 2021 | Sept 2021 | Oct 2021 | Budget | Year to Date | \$ Remaining | % of Budget | Same Period PY % | Year-End Est. | Budget | \$ Remaining | % of Budget | |
| 7004 - Recreation Events(SPARC) | | | | | | | | | | | | | |
| 7004-1 - RecEvent-3 Villages Fall Fest | - | - | 158 | 2,000 | 158 | (1,842) | 8% | 0% | 2,000 | 2,000 | - | 100% | |
| 7004-2 - Rec Event-Earth Day | - | - | - | 400 | - | (400) | 0% | 0% | 400 | 400 | - | 100% | |
| 7004-3 - Rec Event-Youth Yr Lng Activity | - | - | - | 500 | - | (500) | 0% | 55% | 500 | 500 | - | 100% | |
| 7004-4 - Rec Event-Shetucket River Fest | - | - | - | 250 | - | (250) | 0% | 0% | 250 | 250 | - | 100% | |
| 7004-8 - Rec Event-Other | 300 | - | - | 500 | 300 | (200) | 60% | 0% | 500 | 500 | - | 100% | |
| Total 7004 - Recreation Events(SPARC) | 300 | - | 158 | 3,650 | 458 | (3,192) | 13% | 5% | 3,650 | 3,650 | - | 100% | |
| 7005 - Other Recreation Programs | | | | | | | | | | | | | |
| 7005-1 - Sprague/Franklin/Canterbury LL | - | - | - | 1,250 | - | (1,250) | 0% | 0% | 1,250 | 1,250 | - | 100% | |
| Total 7005 - Other Recreation Programs | - | - | - | 1,250 | - | (1,250) | 0% | 0% | 1,250 | 1,250 | - | 100% | |
| 7010 - Grist Mill | | | | | | | | | | | | | |
| 7010-1 - Grist Mill - Supplies, Maint. | - | - | - | 850 | - | (850) | 0% | 2% | 850 | 850 | - | 100% | |
| 7010-2 - Grist Mill-Elevator Maintenance | 194 | 194 | 194 | 2,372 | 1,261 | (1,111) | 53% | 66% | 2,372 | 2,372 | - | 100% | |
| 7010-3 - Grist Mill - Heat, Light | 434 | - | 463 | 7,850 | 1,381 | (6,469) | 18% | 19% | 7,850 | 7,850 | - | 100% | |
| 7010-5 - Grist Mill - Janitor- Salaries | - | 250 | 250 | 4,500 | 750 | (3,750) | 17% | 1% | 4,500 | 4,500 | - | 100% | |
| Total 7010 - Grist Mill | 628 | 444 | 907 | 15,572 | 3,392 | (12,180) | 22% | 28% | 15,572 | 15,572 | - | 100% | |
| 7012 - Historical Museum | | | | | | | | | | | | | |
| 7012-1 - Salary | - | - | - | 1,930 | - | (1,930) | 0% | 0% | 1,930 | 1,930 | - | 100% | |
| 7012-14 - Sprague Historical Society | - | - | 130 | 200 | 130 | (70) | 65% | 0% | 200 | 200 | - | 100% | |
| Total 7012 - Historical Museum | - | - | 130 | 2,130 | 130 | (2,000) | 6% | 0% | 2,130 | 2,130 | - | 100% | |
| 7015 - Library | | | | | | | | | | | | | |
| 7015-1 - Library - Librarian Assistant-1 | 754 | 689 | 832 | 13,414 | 3,659 | (9,755) | 27% | 10% | 13,414 | 13,414 | - | 100% | |
| 7015-10 - Library - Director | 2,265 | 2,343 | 2,409 | 28,441 | 10,796 | (17,645) | 38% | 37% | 28,441 | 28,441 | - | 100% | |
| 7015-11 - Library - Programs | 145 | - | 300 | 2,500 | 445 | (2,055) | 18% | 0% | 2,500 | 2,500 | - | 100% | |
| 7015-12 - Professional Fees | - | - | - | 500 | - | (500) | 0% | 0% | 500 | 500 | - | 100% | |
| 7015-13 - Library-St Lib CT Membership | 350 | - | - | 550 | 350 | (200) | 64% | 0% | 550 | 550 | - | 100% | |
| 7015-2 - Library - Books | 194 | 147 | 268 | 4,500 | 609 | (3,891) | 14% | 11% | 4,500 | 4,500 | - | 100% | |
| 7015-3 - Library - Sup./Misc. | - | 126 | 352 | 2,054 | 478 | (1,576) | 23% | 34% | 2,054 | 2,054 | - | 100% | |
| 7015-4 - Library - Library Assistant - 4 | 774 | 897 | 819 | 13,936 | 2,736 | (11,200) | 20% | 14% | 13,936 | 13,936 | - | 100% | |
| 7015-5 - Librarian Assistant - 5 | 598 | 520 | 468 | 6,707 | 1,833 | (4,874) | 27% | 11% | 6,707 | 6,707 | - | 100% | |
| 7015-6 - Library - Librarian Assistant-6 | - | 581 | 351 | 10,800 | 2,433 | (8,367) | 23% | 7% | 10,800 | 10,800 | - | 100% | |
| Total 7015 - Library | 5,080 | 5,303 | 5,799 | 83,402 | 23,339 | (60,063) | 28% | 20% | 83,402 | 83,402 | - | 100% | |
| 7100 - Miscellaneous | | | | | | | | | | | | | |
| 7100-10 - Newsletter- Salary | (74) | - | - | - | - | - | 0% | 8% | - | - | - | 0% | |
| 7100-11 - Bank Fees | - | - | - | - | - | - | 0% | 100% | - | - | - | 0% | |
| 7100-12 - Newsletter - Misc. | 74 | 100 | - | 500 | 174 | (326) | 35% | 1% | 500 | 500 | - | 100% | |
| 7100-2 - War Mem./Lords Bridge Gazebo | 47 | - | 47 | 675 | 141 | (534) | 21% | 21% | 675 | 675 | - | 100% | |
| 7100-3 - Cemeteries, Vets Graves | - | - | - | 700 | - | (700) | 0% | 0% | 700 | 700 | - | 100% | |
| 7100-4 - Contingent Fund | - | - | 2,100 | 3,000 | 2,100 | (900) | 70% | 46% | 3,000 | 3,000 | - | 100% | |
| 7100-5 - Memorial Day Celebration | - | - | - | 1,000 | - | (1,000) | 0% | 0% | 1,000 | 1,000 | - | 100% | |
| 7100-6 - Legal Ads | 477 | 1,075 | 195 | 12,000 | 1,747 | (10,253) | 15% | 26% | 12,000 | 12,000 | - | 100% | |
| 7100-8 - Unemployment Compensation | - | - | - | - | - | - | 0% | 100% | - | - | - | 0% | |
| Total 7100 - Miscellaneous | 524 | 1,175 | 2,342 | 17,875 | 4,162 | (13,713) | 23% | 26% | 17,875 | 17,875 | - | 100% | |
| 7150 - Sewer & Water Dept. | | | | | | | | | | | | | |
| 7150-1 - Water & Sewer Public Services | - | 1,724 | - | 8,500 | 1,724 | (6,776) | 20% | 20% | 8,500 | 8,500 | - | 100% | |
| Total 7150 - Sewer & Water Dept. | - | 1,724 | - | 8,500 | 1,724 | (6,776) | 20% | 20% | 8,500 | 8,500 | - | 100% | |
| 7200 - Office Machines/Sup/Mnt. | | | | | | | | | | | | | |
| 7200-1 - Office Mach/Sup/Mnt -Town Clerk | 1,484 | 1,358 | - | 10,150 | 2,842 | (7,308) | 28% | 44% | 10,150 | 10,150 | - | 100% | |
| 7200-10 - Fixed Asset Inventory | - | - | - | 1,323 | - | (1,323) | 0% | 110% | 1,323 | 1,323 | - | 100% | |
| 7200-2 - Office Mach/Sup/Mnt.- Tax Coll. | 1,777 | 525 | - | 9,622 | 7,532 | (2,090) | 78% | 83% | 9,622 | 9,622 | - | 100% | |
| 7200-3 - Office Mach/Sup/Mnt.- Assessor | - | - | - | 15,387 | 12,920 | (2,467) | 84% | 103% | 15,387 | 15,387 | - | 100% | |
| 7200-4 - Office Mach/Sup/Mnt-Select/Trea | - | - | - | 1,000 | - | (1,000) | 0% | 21% | 1,000 | 1,000 | - | 100% | |
| 7200-5 - Office Machines - Equip.Mnt. | - | - | - | 7,000 | - | (7,000) | 0% | 47% | 7,000 | 7,000 | - | 100% | |
| 7200-6 - Office MachSupp-ServSupp | - | - | 660 | 5,000 | 660 | (4,340) | 13% | 100% | 5,000 | 5,000 | - | 100% | |
| 7200-7 - Paychex Services | 249 | 261 | 255 | 3,225 | 1,131 | (2,094) | 35% | 29% | 3,225 | 3,225 | - | 100% | |
| 7200-8 - Off.Mach/Sup/Mnt-Library Suppor | - | - | - | 4,162 | 2,009 | (2,153) | 48% | 62% | 4,162 | 4,162 | - | 100% | |
| 7200-9 - Off.Mach/Sup/Mnt.-Mail System | - | - | 177 | 708 | 177 | (531) | 25% | 25% | 708 | 708 | - | 100% | |
| Total 7200 - Office Machines/Sup/Mnt. | 3,510 | 2,144 | 1,092 | 57,577 | 27,271 | (30,306) | 47% | 71% | 57,577 | 57,577 | - | 100% | |

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

| | Three Month Totals | | | Current Year Totals | | | | Comparison | Estimated Year-End Totals | | | | |
|--|---------------------|-------------------|-------------------|----------------------------|---------------------|-----------------------|-------------|------------|----------------------------------|---------------------|------------------|--------------|-------------|
| | August 2021 | Sept 2021 | Oct 2021 | Budget | Year to Date | \$ Remaining | % of Budget | | Same Period PY % | Year-End Est. | Budget | \$ Remaining | % of Budget |
| 7300 · Interest Payments - Bonds | | | | | | | | | | | | | |
| 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% | |
| Total 7300 · Interest Payments - Bonds | 131,938 | 8,125 | - | 291,875 | 140,063 | (151,812) | 48% | 46% | 291,875 | 291,875 | - | 100% | |
| 7305 · Redemption of Debt-Principal | | | | | | | | | | | | | |
| 7305-14 · 2005 Bonds, Land Purchase, Rds | - | - | - | 85,000 | - | (85,000) | 0% | 0% | 85,000 | 85,000 | - | 100% | |
| 7305-15 · 2009 Bond-Roads, Roof, 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% | 0% | 115,000 | 115,000 | - | 100% | |
| Total 7305 · Redemption of Debt-Principal | 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 | 431,132 | 339,706 | 611,927 | 6,787,139 | 1,587,946 | (5,199,193) | 23% | 21% | 6,787,139 | 6,787,139 | - | 100% | |
| Total Expense | 1,024,568 | 489,834 | 753,717 | 9,634,027 | 2,664,074 | (6,969,953) | 28% | 27% | 9,664,027 | 9,634,027 | 30,000 | 100% | |
| Net Ordinary Income | (589,747) | (384,497) | 77,015 | 178,836 | 1,828,055 | 1,649,219 | | | 163,695 | 178,836 | (15,141) | 92% | |
| Net Income | (589,747) | (384,497) | 77,015 | 178,836 | 1,828,055 | 1,649,219 | | | 163,695 | 178,836 | (15,141) | 92% | |
| | | | | | | | | | | | | | |
| Summary | August 2021 | Sept 2021 | Oct 2021 | Current Year Totals | | | | | Estimated Year-End Totals | | | | |
| Board of Selectmen Expenditures | \$ 593,436 | \$ 150,128 | \$ 141,790 | \$ 2,846,888 | \$ 1,076,128 | \$ (1,770,760) | 38% | 42% | \$ 2,876,888 | \$ 2,846,888 | \$ 30,000 | 101% | |
| Board of Education Expenditures | \$ 431,132 | \$ 339,706 | \$ 611,927 | \$ 6,787,139 | \$ 1,587,946 | \$ (5,199,193) | 23% | 21% | \$ 6,787,139 | \$ 6,787,139 | \$ - | 100% | |
| Total Expenditures | \$ 1,024,568 | \$ 489,834 | \$ 753,717 | \$ 9,634,027 | \$ 2,664,074 | \$ (6,969,953) | 28% | 27% | \$ 9,664,027 | \$ 9,634,027 | \$ 30,000 | 100% | |

| BOE Budget v. Actual | | | | | | | | | | |
|---|------------------------|------------------------|-----------------------|------------------------|-----------------------|---------------------|-----------------------|------------------------|------------------------|----------------------|
| 10/31/2021 | | | | | | | | | | |
| | 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 |
| 1000-Regular Instruction | | | | | | | | | | |
| 1000.51110. Wages Paid to Teachers - Regular Ed | \$ 1,070,688.00 | \$ - | \$ - | \$ 1,070,688.00 | \$ 243,341.55 | \$ - | \$ 243,341.55 | \$ 827,346.45 | \$ 847,366.25 | \$ (20,019.80) |
| 1000.51120. Wages Paid to Instructional Aides - Regular Ed | \$ 45,843.00 | \$ - | \$ - | \$ 45,843.00 | \$ 7,417.20 | \$ - | \$ 7,417.20 | \$ 38,425.80 | \$ 35,421.51 | \$ 3,004.29 |
| 1000.52100. Group Life Insurance - Regular | \$ 756.00 | \$ - | \$ - | \$ 756.00 | \$ 311.85 | \$ - | \$ 311.85 | \$ 444.15 | \$ 466.20 | \$ (22.05) |
| 1000.52200. FICA/Medicare Employer - Regular Ed | \$ 20,289.00 | \$ - | \$ - | \$ 20,289.00 | \$ 4,519.51 | \$ - | \$ 4,519.51 | \$ 15,769.49 | \$ 16,810.76 | \$ (1,041.27) |
| 1000.52500. Tuition Reimbursement | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ 10,000.00 | \$ 2,500.00 | \$ 7,500.00 |
| 1000.52800. Health Insurance - Regular | \$ 308,843.00 | \$ - | \$ - | \$ 308,843.00 | \$ 81,583.22 | \$ - | \$ 81,583.22 | \$ 227,259.78 | \$ 172,191.48 | \$ 55,068.30 |
| 1000.53200. Substitutes - Regular Education | \$ 8,500.00 | \$ - | \$ - | \$ 8,500.00 | \$ - | \$ - | \$ - | \$ 8,500.00 | \$ - | \$ 8,500.00 |
| 1000.53230. Purchased Pupil Services | \$ 1,250.00 | \$ - | \$ - | \$ 1,250.00 | \$ - | \$ - | \$ - | \$ 1,250.00 | \$ - | \$ 1,250.00 |
| 1000.54420. Equipment Leasing | \$ 21,064.00 | \$ - | \$ - | \$ 21,064.00 | \$ 4,721.21 | \$ 15,797.94 | \$ 20,519.15 | \$ 544.85 | \$ - | \$ 544.85 |
| 1000.56100. General Supplies - Regular Education | \$ 7,000.00 | \$ - | \$ - | \$ 7,000.00 | \$ 1,765.53 | \$ - | \$ 1,765.53 | \$ 5,234.47 | \$ 5,234.47 | \$ - |
| 1000.56110. Instructional Supplies - Regular Education | \$ 3,000.00 | \$ - | \$ - | \$ 3,000.00 | \$ 731.49 | \$ - | \$ 731.49 | \$ 2,268.51 | \$ 2,268.51 | \$ - |
| 1000.56400. Workbooks/Disposables | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | \$ 2,990.53 | \$ 1,088.34 | \$ 4,078.87 | \$ 5,921.13 | \$ 2,960.57 | \$ 2,960.57 |
| 1000.56410. Textbooks | \$ 3,000.00 | \$ - | \$ - | \$ 3,000.00 | \$ 936.04 | \$ - | \$ 936.04 | \$ 2,063.96 | \$ 1,031.98 | \$ 1,031.98 |
| 1000.56501. Ink and Toner | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 | \$ (81.81) | \$ 256.07 | \$ 174.26 | \$ 7,825.74 | \$ 5,869.31 | \$ 1,956.44 |
| 1000.58100. Dues & Fees | \$ 9,710.00 | \$ - | \$ - | \$ 9,710.00 | \$ 8,787.50 | \$ - | \$ 8,787.50 | \$ 922.50 | \$ 922.50 | \$ - |
| Total | \$ 1,527,943.00 | \$ - | \$ - | \$ 1,527,943.00 | \$ 357,023.82 | \$ 17,142.35 | \$ 374,166.17 | \$ 1,153,776.83 | \$ 1,093,043.53 | \$ 60,733.30 |
| 1200-Special Education | | | | | | | | | | |
| 1200.51110. Wages Paid to Teachers - SPED | \$ 341,409.00 | \$ - | \$ - | \$ 341,409.00 | \$ 88,241.45 | \$ - | \$ 88,241.45 | \$ 253,167.55 | \$ 251,405.39 | \$ 1,762.16 |
| 1200.51120. Wages Paid to Instructional Aides - SPED | \$ 276,143.00 | \$ - | \$ - | \$ 276,143.00 | \$ 38,306.79 | \$ - | \$ 38,306.79 | \$ 237,836.21 | \$ 236,479.32 | \$ 1,356.89 |
| 1200.51901. Wages Paid - Other Non Certified Staff - SPED | \$ 86,666.00 | \$ - | \$ - | \$ 86,666.00 | \$ 24,012.76 | \$ - | \$ 24,012.76 | \$ 62,653.24 | \$ 62,725.05 | \$ (71.81) |
| 1200.52100. Group Life Insurance - SPED | \$ 930.00 | \$ - | \$ - | \$ 930.00 | \$ 343.90 | \$ - | \$ 343.90 | \$ 586.10 | \$ 635.09 | \$ (48.99) |
| 1200.52200. FICA/Medicare Employer - SPED | \$ 35,643.00 | \$ - | \$ - | \$ 35,643.00 | \$ 5,801.03 | \$ - | \$ 5,801.03 | \$ 29,841.97 | \$ 32,212.43 | \$ (2,370.46) |
| 1200.52300. Pension Contributions | \$ 3,467.00 | \$ - | \$ - | \$ 3,467.00 | \$ 1,052.64 | \$ - | \$ 1,052.64 | \$ 2,414.36 | \$ 2,416.87 | \$ (2.51) |
| 1200.52800. Health Insurance | \$ 276,676.00 | \$ - | \$ - | \$ 276,676.00 | \$ 66,255.78 | \$ - | \$ 66,255.78 | \$ 210,420.22 | \$ 191,095.93 | \$ 19,324.29 |
| 1200.53200. Substitutes - SPED | \$ 8,500.00 | \$ - | \$ - | \$ 8,500.00 | \$ - | \$ - | \$ - | \$ 8,500.00 | \$ - | \$ 8,500.00 |
| 1200.53230. Purchased Pupil Services | \$ 29,000.00 | \$ - | \$ - | \$ 29,000.00 | \$ (1,423.40) | \$ 510.00 | \$ (913.40) | \$ 29,913.40 | \$ 14,956.70 | \$ 14,956.70 |
| 1200.53300. Other Prof/Tech Services | \$ 2,500.00 | \$ - | \$ - | \$ 2,500.00 | \$ 737.56 | \$ 135.00 | \$ 872.56 | \$ 1,627.44 | \$ - | \$ 1,627.44 |
| 1200.55800. Travel Reimbursement | \$ 1,200.00 | \$ - | \$ - | \$ 1,200.00 | \$ 31.47 | \$ - | \$ 31.47 | \$ 1,168.53 | \$ 584.27 | \$ 584.27 |
| 1200.56100. General Supplies - Special Education | \$ 1,000.00 | \$ - | \$ - | \$ 1,000.00 | \$ 645.77 | \$ - | \$ 645.77 | \$ 354.23 | \$ 177.12 | \$ 177.12 |
| 1200.56110. Instructional Supplies - SPED | \$ 1,000.00 | \$ - | \$ - | \$ 1,000.00 | \$ 950.35 | \$ - | \$ 950.35 | \$ 49.65 | \$ 49.65 | \$ - |
| 1200.56400. Workbooks/Disposables | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ - | \$ - | \$ 500.00 | \$ 250.00 | \$ 250.00 |
| 1200.58100. Dues & Fees | \$ 760.00 | \$ - | \$ - | \$ 760.00 | \$ 250.00 | \$ - | \$ 250.00 | \$ 510.00 | \$ 510.00 | \$ - |
| Total | \$ 1,065,394.00 | \$ - | \$ - | \$ 1,065,394.00 | \$ 225,206.10 | \$ 645.00 | \$ 225,851.10 | \$ 839,542.90 | \$ 793,497.81 | \$ 46,045.09 |
| 1300-Adult Education - Cooperative | | | | | | | | | | |
| 1300.55690. Tuition - Adult Cooperative | \$ 16,050.00 | \$ - | \$ - | \$ 16,050.00 | \$ (11,971.00) | \$ - | \$ (11,971.00) | \$ 28,021.00 | \$ 32,050.00 | \$ (4,029.00) |
| Total | \$ 16,050.00 | \$ - | \$ - | \$ 16,050.00 | \$ (11,971.00) | \$ - | \$ (11,971.00) | \$ 28,021.00 | \$ 32,050.00 | \$ (4,029.00) |
| 1500-Stipends - Extra Curricular | | | | | | | | | | |
| 1500.51930. Extra Curricular Stipends Paid | \$ 11,809.00 | \$ - | \$ - | \$ 11,809.00 | \$ - | \$ - | \$ - | \$ 11,809.00 | \$ 12,941.00 | \$ (1,132.00) |
| Total | \$ 11,809.00 | \$ - | \$ - | \$ 11,809.00 | \$ - | \$ - | \$ - | \$ 11,809.00 | \$ 12,941.00 | \$ (1,132.00) |
| 1600-Summer School | | | | | | | | | | |
| 1600.51110. Wages Paid to Teachers - Summer School | \$ 5,000.00 | \$ - | \$ - | \$ 5,000.00 | \$ 3,060.00 | \$ - | \$ 3,060.00 | \$ 1,940.00 | \$ - | \$ 1,940.00 |
| 1600.51120. Wages Paid to Inst Aides - Summer School | \$ 2,250.00 | \$ - | \$ - | \$ 2,250.00 | \$ 1,587.50 | \$ - | \$ 1,587.50 | \$ 662.50 | \$ - | \$ 662.50 |
| 1600.51901. Wages Paid - Other Non-Cert - Summer School | \$ 2,400.00 | \$ - | \$ - | \$ 2,400.00 | \$ 2,662.86 | \$ - | \$ 2,662.86 | \$ (262.86) | \$ - | \$ (262.86) |
| 1600.52200. FICA/Medicare Employer - Summer School | \$ 309.00 | \$ - | \$ - | \$ 309.00 | \$ 369.54 | \$ - | \$ 369.54 | \$ (60.54) | \$ - | \$ (60.54) |
| Total | \$ 9,959.00 | \$ - | \$ - | \$ 9,959.00 | \$ 7,679.90 | \$ - | \$ 7,679.90 | \$ 2,279.10 | \$ - | \$ 2,279.10 |
| 1700-Tutoring | | | | | | | | | | |
| 1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed | \$ 4,000.00 | \$ - | \$ - | \$ 4,000.00 | \$ - | \$ - | \$ - | \$ 4,000.00 | \$ - | \$ 4,000.00 |
| 1700.000100.52200. FICA/Medicare Employer - Reg Ed | \$ 700.00 | \$ - | \$ - | \$ 700.00 | \$ - | \$ - | \$ - | \$ 700.00 | \$ - | \$ 700.00 |
| 1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed | \$ 6,000.00 | \$ - | \$ - | \$ 6,000.00 | \$ - | \$ - | \$ - | \$ 6,000.00 | \$ - | \$ 6,000.00 |
| 1700.000200.52200. FICA/Medicare Employer - Spec Ed | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 | \$ - | \$ - | \$ - | \$ 8,000.00 | \$ - | \$ 8,000.00 |
| 1700.000200.53230. Purchased Pupil Services - Spec Ed | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000.00 | \$ (6,000.00) |

**BOE Budget v. Actual
10/31/2021**

| | 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 |
|--|-----------------|------------------------|-----------------------|----------------|---------------------|---------------------|--------------------|----------------|------------------------|--------------------|
| Total | \$ 18,700.00 | \$ - | \$ - | \$ 18,700.00 | \$ - | \$ - | \$ - | \$ 18,700.00 | \$ 6,000.00 | \$ 12,700.00 |
| 1800-Stipends - Sports Teams | | | | | | | | | | |
| 1800.51930. Sports Teams Stipends Paid | \$ 16,283.00 | \$ - | \$ - | \$ 16,283.00 | \$ - | \$ - | \$ - | \$ 16,283.00 | \$ 16,283.00 | \$ - |
| 1800.52200. FICA/Medicare Employer | \$ 1,245.00 | \$ - | \$ - | \$ 1,245.00 | \$ - | \$ - | \$ - | \$ 1,245.00 | \$ 1,245.65 | \$ (0.65) |
| 1800.53540. Sports Officials | \$ 3,570.00 | \$ - | \$ - | \$ 3,570.00 | \$ - | \$ - | \$ - | \$ 3,570.00 | \$ 3,570.00 | \$ - |
| Total | \$ 21,098.00 | \$ - | \$ - | \$ 21,098.00 | \$ - | \$ - | \$ - | \$ 21,098.00 | \$ 21,098.65 | \$ (0.65) |
| 2110-Social Work Services | | | | | | | | | | |
| 2110.51900. Wages Paid - Social Worker | \$ 83,472.00 | \$ - | \$ - | \$ 83,472.00 | \$ 5,314.30 | \$ - | \$ 5,314.30 | \$ 78,157.70 | \$ 18,068.70 | \$ 60,089.00 |
| 2110.52100. Group Life Insurance - Social Worker | \$ 38.00 | \$ - | \$ - | \$ 38.00 | \$ 15.75 | \$ - | \$ 15.75 | \$ 22.25 | \$ 22.05 | \$ 0.20 |
| 2110.52200. FICA/Medicare Employer - Social Worker | \$ 1,211.00 | \$ - | \$ - | \$ 1,211.00 | \$ 73.02 | \$ - | \$ 73.02 | \$ 1,137.98 | \$ 266.04 | \$ 871.95 |
| 2110.52800. Health Insurance - Social Worker | \$ 21,822.00 | \$ - | \$ - | \$ 21,822.00 | \$ 3,180.84 | \$ - | \$ 3,180.84 | \$ 18,641.16 | \$ 1,740.23 | \$ 16,900.94 |
| 2110.56100. Supplies | \$ 200.00 | \$ - | \$ - | \$ 200.00 | \$ - | \$ - | \$ - | \$ 200.00 | \$ 100.00 | \$ 100.00 |
| 2110.56110. Instructional Supplies | \$ - | \$ - | \$ - | \$ - | \$ 98.27 | \$ - | \$ 98.27 | \$ (98.27) | \$ - | \$ (98.27) |
| Total | \$ 106,743.00 | \$ - | \$ - | \$ 106,743.00 | \$ 8,682.18 | \$ - | \$ 8,682.18 | \$ 98,060.82 | \$ 20,197.01 | \$ 77,863.81 |
| 2130-Health Office | | | | | | | | | | |
| 2130.51901. Wages Paid - School Nurse | \$ 85,034.00 | \$ - | \$ - | \$ 85,034.00 | \$ 25,340.20 | \$ - | \$ 25,340.20 | \$ 59,693.80 | \$ 59,804.21 | \$ (110.41) |
| 2130.51910. Wages Paid - Nurse Substitutes | \$ 4,000.00 | \$ - | \$ - | \$ 4,000.00 | \$ - | \$ - | \$ - | \$ 4,000.00 | \$ - | \$ 4,000.00 |
| 2130.51930. Nursing Stipends Paid | \$ 2,000.00 | \$ - | \$ - | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ - |
| 2130.52100. Group Life Insurance - Health Office | \$ 76.00 | \$ - | \$ - | \$ 76.00 | \$ 31.50 | \$ - | \$ 31.50 | \$ 44.50 | \$ 44.10 | \$ 0.40 |
| 2130.52200. FICA/Medicare Employer - Health | \$ 8,280.00 | \$ - | \$ - | \$ 8,280.00 | \$ 1,915.94 | \$ - | \$ 1,915.94 | \$ 6,364.06 | \$ 6,372.87 | \$ (8.81) |
| 2130.52800. Health Insurance - Health Office | \$ 11,409.00 | \$ - | \$ - | \$ 11,409.00 | \$ 3,613.44 | \$ - | \$ 3,613.44 | \$ 7,795.56 | \$ 7,226.82 | \$ 568.74 |
| 2130.53230. Purchased Pupil Services | \$ 585.00 | \$ - | \$ - | \$ 585.00 | \$ - | \$ - | \$ - | \$ 585.00 | \$ 1,200.00 | \$ (615.00) |
| 2130.53300. Other Prof/Tech Services | \$ 600.00 | \$ - | \$ - | \$ 600.00 | \$ 600.00 | \$ 1,200.00 | \$ 1,800.00 | \$ (1,200.00) | \$ (1,200.00) | \$ - |
| 2130.54300. Repairs & Maint Equipment | \$ 200.00 | \$ - | \$ - | \$ 200.00 | \$ - | \$ - | \$ - | \$ 200.00 | \$ - | \$ 200.00 |
| 2130.55800. Conference/Travel - Health Office | \$ 700.00 | \$ - | \$ - | \$ 700.00 | \$ - | \$ - | \$ - | \$ 700.00 | \$ - | \$ 700.00 |
| 2130.56100. Supplies | \$ 2,400.00 | \$ - | \$ - | \$ 2,400.00 | \$ 120.23 | \$ - | \$ 120.23 | \$ 2,279.77 | \$ 1,139.89 | \$ 1,139.89 |
| 2130.56430. Professional Periodicals | \$ 100.00 | \$ - | \$ - | \$ 100.00 | \$ - | \$ 27.00 | \$ 27.00 | \$ 73.00 | \$ 36.50 | \$ 36.50 |
| 2130.58100. Dues & Fees | \$ 600.00 | \$ - | \$ - | \$ 600.00 | \$ 221.00 | \$ - | \$ - | \$ 379.00 | \$ 300.00 | \$ 79.00 |
| Total | \$ 115,984.00 | \$ - | \$ - | \$ 115,984.00 | \$ 31,842.31 | \$ 1,227.00 | \$ 32,848.31 | \$ 82,914.69 | \$ 76,924.39 | \$ 5,990.31 |
| 2140-Psychological Services | | | | | | | | | | |
| 2140.51900. Wages Paid - School Psychologist | \$ 51,638.00 | \$ - | \$ - | \$ 51,638.00 | \$ 11,735.90 | \$ - | \$ 11,735.90 | \$ 39,902.10 | \$ 39,902.10 | \$ - |
| 2140.52100. Group Life Insurance - Psychologist | \$ 38.00 | \$ - | \$ - | \$ 38.00 | \$ 10.20 | \$ - | \$ 10.20 | \$ 27.80 | \$ 27.60 | \$ 0.20 |
| 2140.52200. FICA/Medicare Employer - Psychologist | \$ 749.00 | \$ - | \$ - | \$ 749.00 | \$ 154.67 | \$ - | \$ 154.67 | \$ 594.33 | \$ 594.08 | \$ 0.25 |
| 2140.52800. Health Insurance | \$ 10,730.00 | \$ - | \$ - | \$ 10,730.00 | \$ 5,054.80 | \$ - | \$ 5,054.80 | \$ 5,675.20 | \$ 13,908.62 | \$ (8,233.42) |
| 2140.53230. Purchased Pupil Services | \$ 2,000.00 | \$ - | \$ - | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| 2140.56100. Assessment Supplies | \$ 2,000.00 | \$ - | \$ - | \$ 2,000.00 | \$ 102.00 | \$ - | \$ 102.00 | \$ 1,898.00 | \$ 949.00 | \$ 949.00 |
| 2140.56110. Instructional Supplies - Psychologist | \$ 200.00 | \$ - | \$ - | \$ 200.00 | \$ - | \$ - | \$ - | \$ 200.00 | \$ 100.00 | \$ 100.00 |
| Total | \$ 67,355.00 | \$ - | \$ - | \$ 67,355.00 | \$ 17,057.57 | \$ - | \$ 17,057.57 | \$ 50,297.43 | \$ 56,481.40 | \$ (6,183.97) |
| 2150-Speech & Audiology Services | | | | | | | | | | |
| 2150.53230. Purchased Pupil Services | \$ 64,974.00 | \$ - | \$ - | \$ 64,974.00 | \$ 14,933.23 | \$ 64,303.92 | \$ 79,237.15 | \$ (14,263.15) | \$ (7,011.15) | \$ (7,252.00) |
| 2150.56100. Supplies | \$ 775.00 | \$ - | \$ - | \$ 775.00 | \$ - | \$ - | \$ - | \$ 775.00 | \$ 387.50 | \$ 387.50 |
| Total | \$ 65,749.00 | \$ - | \$ - | \$ 65,749.00 | \$ 14,933.23 | \$ 64,303.92 | \$ 79,237.15 | \$ (13,488.15) | \$ (6,623.65) | \$ (6,864.50) |
| 2160-PT/OT Services | | | | | | | | | | |
| 2160.56100. Supplies | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2210-Improvement of Instruction | | | | | | | | | | |
| 2210.53220. In Service | \$ 4,000.00 | \$ - | \$ - | \$ 4,000.00 | \$ 49.50 | \$ - | \$ 49.50 | \$ 3,950.50 | \$ - | \$ 3,950.50 |
| 2210.55800. Conference/Travel - Professional Development | \$ 6,000.00 | \$ - | \$ - | \$ 6,000.00 | \$ 1,800.00 | \$ 75.00 | \$ 1,875.00 | \$ 4,125.00 | \$ - | \$ 4,125.00 |
| 2210.56100. Supplies | \$ 2,000.00 | \$ - | \$ - | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ - | \$ 2,000.00 |
| Total | \$ 12,000.00 | \$ - | \$ - | \$ 12,000.00 | \$ 1,849.50 | \$ 75.00 | \$ 1,924.50 | \$ 10,075.50 | \$ - | \$ 10,075.50 |
| 2230-Technology | | | | | | | | | | |
| 2230.51901. Wages Paid - Technology Staff | \$ 12,622.00 | \$ - | \$ - | \$ 12,622.00 | \$ 3,833.56 | \$ - | \$ 3,833.56 | \$ 8,788.44 | \$ 8,813.04 | \$ (24.60) |
| 2230.52100. Group Life Insurance - Technology | \$ 8.00 | \$ - | \$ - | \$ 8.00 | \$ 3.15 | \$ - | \$ 3.15 | \$ 4.85 | \$ 4.41 | \$ 0.44 |
| 2230.52200. FICA/Medicare Employer - Technology | \$ 966.00 | \$ - | \$ - | \$ 966.00 | \$ 288.76 | \$ - | \$ 288.76 | \$ 677.24 | \$ 678.70 | \$ (1.46) |

**BOE Budget v. Actual
10/31/2021**

| | 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 |
|---|----------------------|------------------------|-----------------------|----------------------|---------------------|---------------------|----------------------|----------------------|------------------------|----------------------|
| 2230.52300. Pension Contributions - Technology | \$ 505.00 | \$ - | \$ - | \$ 505.00 | \$ 155.64 | \$ - | \$ 155.64 | \$ 349.36 | \$ 350.22 | \$ (0.86) |
| 2230.52800. Health Insurance - Technology | \$ 2,282.00 | \$ - | \$ - | \$ 2,282.00 | \$ 722.72 | \$ - | \$ 722.72 | \$ 1,559.28 | \$ 1,445.33 | \$ 113.95 |
| 2230.53520. Other Technical Services | \$ 76,014.00 | \$ - | \$ - | \$ 76,014.00 | \$ 44,166.25 | \$ 56,293.75 | \$ 100,460.00 | \$ (24,446.00) | \$ (24,446.00) | \$ - |
| 2230.56100. Supplies | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ - | \$ - | \$ - | \$ 500.00 | \$ 250.00 | \$ 250.00 |
| 2230.56500. Technology Supplies | \$ 2,000.00 | \$ - | \$ - | \$ 2,000.00 | \$ - | \$ - | \$ - | \$ 2,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| 2230.57340. Technology Hardware - Instructional | \$ 1,000.00 | \$ - | \$ - | \$ 1,000.00 | \$ 844.74 | \$ - | \$ 844.74 | \$ 155.26 | \$ 77.63 | \$ 77.63 |
| 2230.57341. Technology Hardware - Non-Instructional | \$ 3,000.00 | \$ - | \$ - | \$ 3,000.00 | \$ 3,050.00 | \$ - | \$ 3,050.00 | \$ (50.00) | \$ - | \$ (50.00) |
| 2230.57350. Software - Instructional | \$ 12,725.00 | \$ - | \$ - | \$ 12,725.00 | \$ 1,465.25 | \$ - | \$ 1,465.25 | \$ 11,259.75 | \$ 7,635.62 | \$ 3,624.13 |
| 2230.57351. Software - Non-Instructional | \$ 25,920.00 | \$ - | \$ - | \$ 25,920.00 | \$ 4,127.96 | \$ - | \$ 4,127.96 | \$ 21,792.04 | \$ 26,743.73 | \$ (4,951.69) |
| Total | \$ 137,542.00 | \$ - | \$ - | \$ 137,542.00 | \$ 58,658.03 | \$ 56,293.75 | \$ 114,951.78 | \$ 22,590.22 | \$ 22,552.68 | \$ 37.54 |
| 2310-Board of Education | | | | | | | | | | |
| 2310.51901. Wages Paid - Non-Certified - BOE Admin Office | \$ 12,302.00 | \$ - | \$ - | \$ 12,302.00 | \$ 3,647.46 | \$ - | \$ 3,647.46 | \$ 8,654.54 | \$ 8,678.18 | \$ (23.64) |
| 2310.52100. Group Life Insurance - BOE Office | \$ 8.00 | \$ - | \$ - | \$ 8.00 | \$ 3.15 | \$ - | \$ 3.15 | \$ 4.85 | \$ 4.41 | \$ 0.44 |
| 2310.52200. FICA/Medicare Employer - BOE Office | \$ 941.00 | \$ - | \$ - | \$ 941.00 | \$ 267.02 | \$ - | \$ 267.02 | \$ 673.98 | \$ 675.89 | \$ (1.91) |
| 2310.52300. Pension Contributions - BOE Office | \$ 493.00 | \$ - | \$ - | \$ 493.00 | \$ 151.68 | \$ - | \$ 151.68 | \$ 341.32 | \$ 341.35 | \$ (0.03) |
| 2310.52600. Unemployment Compensation - BOE Office | \$ 3,000.00 | \$ - | \$ - | \$ 3,000.00 | \$ - | \$ - | \$ - | \$ 3,000.00 | \$ 1,500.00 | \$ 1,500.00 |
| 2310.52700. Workers' Compensation - BOE Office | \$ 22,823.00 | \$ - | \$ - | \$ 22,823.00 | \$ 10,441.99 | \$ 11,411.50 | \$ 21,853.49 | \$ 969.51 | \$ - | \$ 969.51 |
| 2310.52800. Health Insurance - BOE Office | \$ 6,030.00 | \$ - | \$ - | \$ 6,030.00 | \$ 1,905.44 | \$ - | \$ 1,905.44 | \$ 4,124.56 | \$ 3,810.81 | \$ 313.75 |
| 2310.53020. Legal Services - BOE Office | \$ 25,825.00 | \$ - | \$ - | \$ 25,825.00 | \$ - | \$ - | \$ - | \$ 25,825.00 | \$ 15,000.00 | \$ 10,825.00 |
| 2310.55200. Property/Liability Insurance - BOE Office | \$ 21,459.00 | \$ - | \$ - | \$ 21,459.00 | \$ 10,590.76 | \$ 10,729.50 | \$ 21,320.26 | \$ 138.74 | \$ - | \$ 138.74 |
| 2310.55400. Advertising - BOE Office | \$ 500.00 | \$ - | \$ - | \$ 500.00 | \$ 1,882.82 | \$ - | \$ 1,882.82 | \$ (1,382.82) | \$ - | \$ (1,382.82) |
| 2310.55800. Conference/Travel - BOE Office | \$ 300.00 | \$ - | \$ - | \$ 300.00 | \$ - | \$ - | \$ - | \$ 300.00 | \$ - | \$ 300.00 |
| 2310.56100. Supplies - BOE Office | \$ 1,400.00 | \$ - | \$ - | \$ 1,400.00 | \$ - | \$ - | \$ - | \$ 1,400.00 | \$ 700.00 | \$ 700.00 |
| 2310.58100. Dues & Fees - BOE Office | \$ 2,416.00 | \$ - | \$ - | \$ 2,416.00 | \$ - | \$ - | \$ - | \$ 2,416.00 | \$ 2,462.00 | \$ (46.00) |
| 2310.58900. Graduation Costs - BOE Office | \$ 1,000.00 | \$ - | \$ - | \$ 1,000.00 | \$ - | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 | \$ - |
| Total | \$ 98,497.00 | \$ - | \$ - | \$ 98,497.00 | \$ 28,890.32 | \$ 22,141.00 | \$ 51,031.32 | \$ 47,465.68 | \$ 34,172.64 | \$ 13,293.04 |
| 2320-Superintendents Office | | | | | | | | | | |
| 2320.51900. Wages Paid - Superintendent | \$ 75,500.00 | \$ - | \$ - | \$ 75,500.00 | \$ 25,666.65 | \$ - | \$ 25,666.65 | \$ 49,833.35 | \$ 51,333.35 | \$ (1,500.00) |
| 2320.51901. Wages Paid - Non-Certified - Supt Admin Office | \$ 12,302.00 | \$ - | \$ - | \$ 12,302.00 | \$ 3,647.46 | \$ - | \$ 3,647.46 | \$ 8,654.54 | \$ 8,678.18 | \$ (23.64) |
| 2320.52100. Group Life Insurance - Superintendent Office | \$ 134.00 | \$ - | \$ - | \$ 134.00 | \$ 3.15 | \$ - | \$ 3.15 | \$ 130.85 | \$ 4.41 | \$ 126.44 |
| 2320.52200. FICA/Medicare Employer - Superintendent | \$ 2,072.00 | \$ - | \$ - | \$ 2,072.00 | \$ 639.18 | \$ - | \$ 639.18 | \$ 1,432.82 | \$ 1,420.23 | \$ 12.59 |
| 2320.52300. Pension Contributions - Superintendent's Office | \$ 493.00 | \$ - | \$ - | \$ 493.00 | \$ 151.68 | \$ - | \$ 151.68 | \$ 341.32 | \$ 341.35 | \$ (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 | \$ 146.11 | \$ 146.11 |
| 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) |
| Total | \$ 99,392.00 | \$ - | \$ - | \$ 99,392.00 | \$ 32,271.35 | \$ - | \$ 32,271.35 | \$ 67,120.65 | \$ 68,924.44 | \$ (1,803.79) |
| 2400-School Administration Office | | | | | | | | | | |
| 2400.51900. Wages Paid - Principal | \$ 125,050.00 | \$ - | \$ - | \$ 125,050.00 | \$ 41,764.68 | \$ - | \$ 41,764.68 | \$ 83,285.32 | \$ 83,529.32 | \$ (244.00) |
| 2400.51901. Wages Paid - Non-Certified - School Administration | \$ 59,163.00 | \$ - | \$ - | \$ 59,163.00 | \$ 13,108.81 | \$ - | \$ 13,108.81 | \$ 46,054.19 | \$ 46,505.50 | \$ (451.31) |
| 2400.52100. Group Life Insurance - School Administration Office | \$ 202.00 | \$ - | \$ - | \$ 202.00 | \$ 68.25 | \$ - | \$ 68.25 | \$ 133.75 | \$ 133.35 | \$ 0.40 |
| 2400.52200. FICA/Medicare Employer - School Administration | \$ 6,340.00 | \$ - | \$ - | \$ 6,340.00 | \$ 1,587.67 | \$ - | \$ 1,587.67 | \$ 4,752.33 | \$ 4,755.06 | \$ (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 | \$ 635.24 | \$ - | \$ 635.24 | \$ 2,864.76 | \$ 1,432.38 | \$ 1,432.38 |
| 2400.55800. Conference/Travel - School Administration Office | \$ 750.00 | \$ - | \$ - | \$ 750.00 | \$ - | \$ - | \$ - | \$ 750.00 | \$ 375.00 | \$ 375.00 |
| 2400.56100. Supplies | \$ 2,500.00 | \$ - | \$ - | \$ 2,500.00 | \$ 263.29 | \$ - | \$ 263.29 | \$ 2,236.71 | \$ 1,118.36 | \$ 1,118.36 |
| 2400.58100. Dues & Fees - School Administration | \$ 1,014.00 | \$ - | \$ - | \$ 1,014.00 | \$ 249.00 | \$ - | \$ 249.00 | \$ 765.00 | \$ 675.00 | \$ 90.00 |
| Total | \$ 229,014.00 | \$ - | \$ - | \$ 229,014.00 | \$ 66,121.42 | \$ - | \$ 66,121.42 | \$ 162,892.58 | \$ 157,182.45 | \$ 5,710.14 |
| 2510-Business Office | | | | | | | | | | |
| 2510.51901. Wages Paid - Non Certified - Business Office | \$ 91,863.00 | \$ - | \$ - | \$ 91,863.00 | \$ 28,959.32 | \$ - | \$ 28,959.32 | \$ 62,903.68 | \$ 67,082.47 | \$ (4,178.79) |
| 2510.52100. Group Life Insurance - Business Office | \$ 68.00 | \$ - | \$ - | \$ 68.00 | \$ 28.35 | \$ - | \$ 28.35 | \$ 39.65 | \$ 39.69 | \$ (0.04) |
| 2510.52200. FICA/Medicare Employer - Business Office | \$ 7,028.00 | \$ - | \$ - | \$ 7,028.00 | \$ 2,197.29 | \$ - | \$ 2,197.29 | \$ 4,830.71 | \$ 5,149.91 | \$ (319.20) |

| BOE Budget v. Actual | | | | | | | | | | | |
|--|------------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|--|
| 10/31/2021 | | | | | | | | | | | |
| | 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 | |
| 2510.52300. Pension Contributions - Business Office | \$ 2,020.00 | \$ - | \$ - | \$ 2,020.00 | \$ 1,077.16 | \$ - | \$ 1,077.16 | \$ 942.84 | \$ 3,446.30 | \$ (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 | \$ 4,642.33 | \$ - | \$ 4,642.33 | \$ 10,357.67 | \$ 11,000.00 | \$ (642.33) | |
| 2510.53410. Audit/Accounting Services - Business Office | \$ 25,750.00 | \$ - | \$ - | \$ 25,750.00 | \$ 815.00 | \$ - | \$ 815.00 | \$ 24,935.00 | \$ 25,345.00 | \$ (410.00) | |
| 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 | \$ 157.97 | \$ - | \$ 157.97 | \$ 842.03 | \$ 421.02 | \$ 421.02 | |
| Total | \$ 152,156.00 | \$ - | \$ - | \$ 152,156.00 | \$ 40,768.14 | \$ - | \$ 40,768.14 | \$ 111,387.86 | \$ 118,265.88 | \$ (6,878.02) | |
| 2600-Building & Grounds | | | | | | | | | | | |
| 2600.51901. Wages Paid - Building Maintenance | \$ 109,255.00 | \$ - | \$ - | \$ 109,255.00 | \$ 29,229.22 | \$ - | \$ 29,229.22 | \$ 80,025.78 | \$ 79,655.00 | \$ 370.78 | |
| 2600.52100. Group Life Insurance - Maintenance Department | \$ 138.00 | \$ - | \$ - | \$ 138.00 | \$ 59.85 | \$ - | \$ 59.85 | \$ 78.15 | \$ 126.00 | \$ (47.85) | |
| 2600.52200. FICA/Medicare Employer - Maintenance | \$ 8,358.00 | \$ - | \$ - | \$ 8,358.00 | \$ 2,207.77 | \$ - | \$ 2,207.77 | \$ 6,150.23 | \$ 8,183.22 | \$ (2,032.99) | |
| 2600.52300. Pension Contributions - Maintenance Office | \$ 3,528.00 | \$ - | \$ - | \$ 3,528.00 | \$ 887.00 | \$ - | \$ 887.00 | \$ 2,641.00 | \$ 3,788.86 | \$ (1,147.86) | |
| 2600.52800. Health Insurance - Maintenance | \$ 11,409.00 | \$ - | \$ - | \$ 11,409.00 | \$ 2,710.08 | \$ - | \$ 2,710.08 | \$ 8,698.92 | \$ 19,054.17 | \$ (10,355.25) | |
| 2600.54010. Purchased Property Services | \$ 23,075.00 | \$ - | \$ - | \$ 23,075.00 | \$ 10,189.44 | \$ 12,332.80 | \$ 22,522.24 | \$ 552.76 | \$ - | \$ 552.76 | |
| 2600.54101. Rubbish Removal | \$ 7,935.00 | \$ - | \$ - | \$ 7,935.00 | \$ 3,828.00 | \$ 3,942.84 | \$ 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 | \$ 2,469.70 | \$ 2,469.70 | |
| 2600.54301. Building Repairs & Maint | \$ 5,000.00 | \$ - | \$ - | \$ 5,000.00 | \$ 4,707.27 | \$ 778.89 | \$ 5,486.16 | \$ (486.16) | \$ - | \$ (486.16) | |
| 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 | \$ 1,648.72 | \$ 6,152.00 | \$ 7,800.72 | \$ 3,199.28 | \$ - | \$ 3,199.28 | |
| 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 | \$ 1,497.97 | \$ 2,468.45 | \$ 13,531.55 | \$ 13,531.55 | \$ - | |
| 2600.56220. Electricity | \$ 60,550.00 | \$ - | \$ - | \$ 60,550.00 | \$ 14,628.82 | \$ 45,366.68 | \$ 59,995.50 | \$ 554.50 | \$ - | \$ 554.50 | |
| 2600.56230. Liquid Propane | \$ 11,000.00 | \$ - | \$ - | \$ 11,000.00 | \$ - | \$ 11,000.00 | \$ 11,000.00 | \$ - | \$ - | \$ - | |
| 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 | \$ - | \$ - | \$ - | \$ - | \$ 494.82 | \$ - | \$ 494.82 | \$ (494.82) | \$ - | \$ (494.82) | |
| Total | \$ 298,098.00 | \$ - | \$ - | \$ 298,098.00 | \$ 72,628.42 | \$ 100,370.25 | \$ 172,998.67 | \$ 125,099.33 | \$ 132,109.43 | \$ (7,010.10) | |
| 2700-Student Transportation | | | | | | | | | | | |
| 2700.55100. Contracted Pupil Transp Reg | \$ 394,192.00 | \$ - | \$ - | \$ 394,192.00 | \$ 247.81 | \$ 347,402.68 | \$ 347,650.49 | \$ 46,541.51 | \$ - | \$ 46,541.51 | |
| 2700.55108. Contracted Pupil Transp Spec Ed HS | \$ 81,030.00 | \$ - | \$ - | \$ 81,030.00 | \$ 2,463.73 | \$ 68,226.87 | \$ 70,690.60 | \$ 10,339.40 | \$ 39,653.72 | \$ (29,314.32) | |
| 2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School | \$ 22,905.00 | \$ - | \$ - | \$ 22,905.00 | \$ 11,015.40 | \$ 48,452.80 | \$ 59,468.20 | \$ (36,563.20) | \$ 1,800.00 | \$ (38,363.20) | |
| 2700.55150. Contracted Pupil Transp Athletics/Ext Curr | \$ 8,775.00 | \$ - | \$ - | \$ 8,775.00 | \$ 200.31 | \$ - | \$ 200.31 | \$ 8,574.69 | \$ 5,000.00 | \$ 3,574.69 | |
| 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 | \$ 3,874.15 | \$ 31,570.09 | \$ 35,444.24 | \$ (444.24) | \$ - | \$ (444.24) | |
| Total | \$ 544,402.00 | \$ - | \$ - | \$ 544,402.00 | \$ 17,801.40 | \$ 495,652.44 | \$ 513,453.84 | \$ 30,948.16 | \$ 46,453.72 | \$ (15,505.56) | |
| 6000-HS Tuition | | | | | | | | | | | |
| 6000.000100.55610. Tuition - HS Regular Ed - public schools | \$ 1,180,533.00 | \$ - | \$ - | \$ 1,180,533.00 | \$ 315,329.10 | \$ 668,577.88 | \$ 983,906.98 | \$ 196,626.02 | \$ 106,826.00 | \$ 89,800.02 | |
| 6000.000200.55610. Tuition - HS Special Ed - public schools | \$ 524,480.00 | \$ - | \$ - | \$ 524,480.00 | \$ 16,215.33 | \$ 332,091.85 | \$ 348,307.18 | \$ 176,172.82 | \$ 342,907.42 | \$ (166,734.60) | |
| 6000.000200.55630. Tuition - HS Special Ed - private schools | \$ 259,859.00 | \$ - | \$ - | \$ 259,859.00 | \$ 210,175.72 | \$ 89,705.00 | \$ 299,880.72 | \$ (40,021.72) | \$ (10,312.40) | \$ (29,709.32) | |
| Total | \$ 1,964,872.00 | \$ - | \$ - | \$ 1,964,872.00 | \$ 541,720.15 | \$ 1,090,374.73 | \$ 1,632,094.88 | \$ 332,777.12 | \$ 439,421.02 | \$ (106,643.90) | |
| 6100-Elementary Tuition | | | | | | | | | | | |
| 6100.55631. Tuition - Elem Special Ed - private schools | \$ 79,398.00 | \$ - | \$ - | \$ 79,398.00 | \$ 17,112.00 | \$ 64,124.00 | \$ 81,236.00 | \$ (1,838.00) | \$ 35,190.00 | \$ (37,028.00) | |
| 6100.000100.55660. Tuition - Elem Magnet Schools | \$ 144,984.00 | \$ - | \$ - | \$ 144,984.00 | \$ - | \$ - | \$ - | \$ 144,984.00 | \$ 39,633.00 | \$ 105,351.00 | |
| 6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 99,442.00 | \$ 99,442.00 | \$ (99,442.00) | \$ 27,244.71 | \$ (126,686.71) | |
| Total | \$ 224,382.00 | \$ - | \$ - | \$ 224,382.00 | \$ 17,112.00 | \$ 163,566.00 | \$ 180,678.00 | \$ 43,704.00 | \$ 102,067.71 | \$ (58,363.71) | |
| Total Expenditures | \$ 6,787,139.00 | \$ - | \$ - | \$ 6,787,139.00 | \$ 1,528,274.84 | \$ 2,011,791.44 | \$ 3,539,845.28 | \$ 3,247,072.72 | \$ 3,226,760.08 | \$ 20,312.64 | |

**MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: November 24, 2021

The West Haven Subcommittee met on November 16. Much of the meeting was devoted to the City's compliance with the Memorandum of Agreement and progress in addressing audit findings. Updates on several items, including the CohnReznick audit and plans for ARPA funding were provided.

CohnReznick Audit: The City reported that all requested materials have been provided to CohnReznick with the exception of certain policies and procedures which have not been documented by the City. The City was advised that, in the absence of written policies and procedures, it should begin to document existing procedures.

FY 2021 MOA: The City provided an action plan covering all of the Purchasing related requirements within the MOA. The action plan includes specific tasks, milestone dates and responsible parties for ensuring the requirements of the MOA are met. The Purchasing action plan is organized around developing policies and procedures, training staff on policies and procedures as well as the Munis purchasing module, and ensuring adequate staffing of the Purchasing operation. Status updates on the implementation of the plan will be recurring items on Subcommittee agendas. Similar detailed plans are to be developed for all of the remaining elements of the MOA.

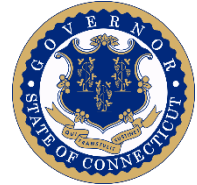
Other Updates: The Accounts Payable Analyst position has been filled with an internal candidate in the Finance Office. This creates a vacancy within the Finance Office which will need to be filled. The Finance Director anticipates requesting an additional position for the department (Junior Accountant). The City was asked to prepare an existing organizational chart and an organizational chart depicting the proposed staffing structure. The City has not adopted a plan for use of ARPA funds. Two public hearings are planned, and the City Council has been briefed on eligible uses of the funding.

* The next meeting of the West Haven Subcommittee is December 14th.



Melissa McCaw
Secretary

STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT



Ned Lamont
Governor

November 15, 2021

Dear Mayor Rossi,

The purpose of this letter is to follow up on my September 17, 2021 letter to you in which I advised the City to provide OPM with a plan for resolving prior year audit findings and for addressing persistent outstanding items in the FY 2021 Memorandum of Agreement between the City and OPM. My request was reiterated by me, and affirmed by members of the MARB, at the October 6, 2021 and November 3, 2021 board meetings.

As of Friday, November 12, 2021, my office has only received a response from the City regarding issues related to the purchasing function. However, there are remaining open items related to audit findings, the Personnel Department, staff training on the Munis financial system and staffing of the Finance Department.

This correspondence is formal notification that Municipal Restructuring Funds will not be distributed until the City is in full compliance with the MOA, and until the City's annual financial audit and the CohnReznick audit are both completed. Further, the City has been placed on notice that if either audit indicates that the City's delays in taking corrective actions to address audit findings were contributing factors to any misuse of Covid Relief Funds, those conclusions would warrant withholding MRF.

While the City's improvements to its balance sheet and overall financial condition have been recognized, both OPM and the MARB have been consistent in urging the City to strengthen its financial management infrastructure by hiring the necessary staff to support that infrastructure and implementing and enforcing necessary internal control systems. OPM and the MARB have been persistent in exhorting the City to take steps to resolve audit findings and make improvements outlined in the City's Memorandum of Agreement with OPM. OPM has consistently supported the City in these efforts.

There is no question that that City must fulfill the requirements of the MOA and do so with the greatest of urgency. As has been repeatedly requested, the City must submit a full plan for achieving compliance that commits to deadlines, assigns responsibilities for completing tasks, and ensures accountability in regular reporting.

This plan must include steps and timelines for hiring any positions deemed necessary for ensuring proper controls in the areas of finance and procurement. Staffing to adequate levels should not be delayed to the next budget. Current vacancies, and any additional needed positions, should be filled with qualified individuals as quickly as a responsible recruitment process will allow. If necessary, the City's contingency funds should be made available to cover any related unbudgeted salary and benefit expenses for the remainder of the current fiscal year.

Sincerely,

Melissa McCaw, Secretary

Cc: Municipal Accountability Review Board
Gareth Bye, General Counsel Office of Policy and Management

City of West Haven

FY2022 4Mos Monthly Financial Report to
the Municipal Accountability Review Board



December 01, 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 | 28.59% |
| Fines And Penalties | 0.102 | 35.58% | 0.094 | 38.65% | 0.155 | 41.36% | 0.027 | 8.91% |
| Revenue From Use Of Money | 0.082 | 20.30% | 0.102 | 27.35% | 0.028 | 20.90% | 0.025 | 26.45% |
| Fed/State Grants - Non MARB | 0.523 | 0.98% | 0.214 | 0.40% | 0.595 | 1.11% | 9.231 | 16.43% |
| Charges For Services | 0.329 | 27.28% | 0.229 | 23.05% | 0.259 | 21.59% | 0.419 | 31.71% |
| Other Revenues | 0.125 | 5.90% | 0.153 | 8.50% | 0.104 | 5.24% | 0.137 | 5.73% |
| Other Financing Sources | 1.064 | 69.74% | 1.110 | 100.00% | 0.714 | 97.41% | 0.549 | 70.54% |
| | 52.277 | 33.16% | 52.636 | 33.37% | 54.862 | 33.82% | 64.355 | 38.45% |

*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 | 7.954 | 32.86% | 8.038 | 32.79% | 8.524 | 34.50% | 8.717 | 33.06% |
| Debt Service | 11.076 | 58.52% | 10.806 | 58.41% | 9.502 | 52.40% | 9.463 | 52.86% |
| Health Ins. & Pension | 4.833 | 35.36% | 5.234 | 39.51% | 4.760 | 35.15% | 4.770 | 30.65% |
| Other Fixed Charges | 1.037 | 36.10% | 1.148 | 33.25% | 1.307 | 37.66% | 1.377 | 40.81% |
| Solid Waste & Recycling | 0.907 | 28.51% | 0.996 | 28.68% | 0.731 | 20.56% | 1.116 | 31.37% |
| Other Contractual Svcs | 0.750 | 24.45% | 0.963 | 31.10% | 1.124 | 31.18% | 1.168 | 31.76% |
| Electricity/Gas | 0.555 | 31.79% | 0.173 | 15.84% | 0.182 | 12.80% | 0.334 | 21.37% |
| Supplies & Materials | 0.098 | 17.36% | 0.188 | 30.12% | 0.154 | 22.14% | 0.342 | 43.57% |
| Capital Outlay | 0.008 | 17.10% | 0.024 | 27.90% | 0.022 | 22.86% | 0.005 | 4.81% |
| Other/Contingency | 0.109 | 23.04% | 0.148 | 18.46% | 0.257 | 9.22% | 0.598 | 37.96% |
| Fuel | 0.067 | 20.83% | 0.071 | 24.75% | 0.107 | 26.93% | 0.100 | 21.99% |
| Telephone | 0.059 | 14.43% | 0.150 | 30.06% | 0.050 | 10.36% | 0.111 | 21.28% |
| Total City Expend. | 27.454 | 39.51% | 27.938 | 40.10% | 26.719 | 36.66% | 28.099 | 37.25% |
| Salaries | 11.025 | 21.37% | 11.462 | 21.95% | 10.793 | 24.44% | 11.711 | 21.95% |
| Tuition | 2.173 | 23.38% | 0.126 | 1.36% | 1.197 | 14.20% | 1.521 | 18.45% |
| Student Transportation | 1.500 | 25.36% | 0.328 | 6.66% | 0.381 | 8.22% | 0.099 | 1.85% |
| Operation of Plant | 1.396 | 38.07% | 0.526 | 13.99% | 0.711 | 17.90% | 2.033 | 64.03% |
| Health Insurance | 4.791 | 36.90% | 4.829 | 36.40% | 5.146 | 37.56% | 6.177 | 44.19% |
| Other Fixed Costs | 1.289 | 34.74% | 1.178 | 36.05% | 1.345 | 44.66% | 1.272 | 37.68% |
| Purchased Services | 0.449 | 30.38% | 0.139 | 12.74% | 0.228 | 17.24% | 0.463 | 39.89% |
| Instruction | 0.746 | 57.09% | 0.920 | 69.13% | 1.100 | 83.76% | 1.447 | 109.58% |
| Total Board of Ed. | 23.368 | 25.98% | 19.509 | 21.88% | 20.902 | 25.95% | 24.724 | 27.48% |

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

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 | 6.117 | 52.47% | 5.890 | 50.26% | 5.802 | 50.77% | 5.760 | 49.78% |
| Fed/State Grants - Non MARB | - | 0.00% | - | | - | | - | |
| Other Revenues | 0.070 | 31.01% | 0.230 | 59.53% | - | 0.00% | 0.102 | 45.08% |
| | 6.187 | 52.02% | 6.121 | 50.56% | 5.802 | 49.71% | 5.863 | 49.69% |

*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 | 0.666 | 30.24% | 0.716 | 29.90% | 0.727 | 31.53% | 0.766 | 29.30% |
| Capital Outlay | 0.811 | 34.44% | 0.941 | 37.70% | 0.938 | 34.94% | 1.057 | 35.25% |
| Electricity/Gas/Water | 0.233 | 17.48% | 0.235 | 20.16% | 0.272 | 22.34% | 0.255 | 17.77% |
| Debt Service | 0.717 | 100.00% | 0.659 | 100.00% | 0.361 | 100.00% | 0.205 | 100.00% |
| Contractual Services | 0.153 | 17.57% | 0.208 | 19.81% | 0.150 | 12.37% | 0.318 | 26.60% |
| Other Fixed Charges | 0.203 | 18.99% | 0.293 | 34.49% | 0.200 | 27.21% | 0.316 | 29.99% |
| Supplies & Materials | 0.198 | 20.36% | 0.220 | 20.42% | 0.311 | 25.46% | 0.364 | 27.69% |
| Health Ins. & Pension | 0.067 | 32.72% | 0.004 | 5.81% | - | 0.00% | 0.291 | 100.00% |
| Other/Contingency | 0.370 | 51.81% | 0.476 | 89.75% | 0.369 | 82.45% | 0.361 | 52.67% |
| Fuel | 0.006 | 28.00% | 0.004 | 15.07% | - | 0.00% | 0.008 | 31.10% |
| Telephone | 0.000 | 17.14% | 0.001 | 24.84% | 0.001 | 7.33% | 0.002 | 40.46% |
| | 3.425 | 32.72% | 3.758 | 36.39% | 3.329 | 32.25% | 3.943 | 33.35% |

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

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 | 3.454 | 48.75% | 3.734 | 51.55% | 3.913 | 52.34% | 3.778 | 53.05% |
| Licenses & Permits | 0.106 | 78.99% | 0.071 | 60.18% | 0.014 | 59.85% | 0.031 | 52.01% |
| Revenue From Use Of Money | - | 0.00% | - | | - | | - | |
| Fed/State Grants - Non MARB | 0.170 | 85.81% | 0.190 | 78.71% | 0.990 | 95.08% | 1.756 | 84.12% |
| Charges For Services | 0.002 | 18.37% | 0.007 | 62.96% | 0.000 | 100.00% | - | 0.00% |
| Other Revenues | 0.017 | 5.30% | 0.013 | 7.92% | 0.110 | 447.22% | 0.004 | 2.59% |
| | 3.750 | 48.36% | 4.014 | 51.65% | 5.027 | 58.69% | 5.569 | 59.06% |

*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 | 0.635 | 31.63% | 0.665 | 31.95% | 0.708 | 32.24% | 0.738 | 32.66% |
| Health Ins. & Pension | 1.286 | 36.35% | 1.651 | 44.14% | 2.194 | 48.96% | 2.060 | 43.84% |
| Telephone | 0.033 | 12.69% | 0.065 | 19.94% | 0.042 | 16.86% | 0.020 | 6.31% |
| Other Fixed Charges | 0.086 | 54.03% | 0.054 | 14.92% | 0.026 | 33.51% | 0.045 | 24.74% |
| Electricity/Gas/Water | 0.090 | 46.07% | 0.089 | 45.02% | 0.006 | 2.87% | 0.095 | 41.02% |
| Other/Contingency | - | 0.00% | 0.000 | 0.57% | 0.000 | 0.15% | 0.001 | 0.20% |
| Other Contractual Svcs | 0.020 | 18.56% | 0.046 | 31.77% | 0.028 | 19.55% | 0.035 | 22.66% |
| Capital Outlay | 0.001 | 1.14% | 0.003 | 3.47% | 0.011 | 19.41% | 0.336 | 91.83% |
| Supplies & Materials | 0.009 | 25.67% | 0.011 | 28.44% | 0.050 | 35.45% | 0.029 | 23.56% |
| Fuel | 0.002 | 17.97% | 0.001 | 10.25% | 0.000 | 0.04% | 0.003 | 15.76% |
| | 2.161 | 33.39% | 2.585 | 36.84% | 3.065 | 40.10% | 3.362 | 39.02% |

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

MARB Meeting Dates: 2022

All full MARB and MARB subcommittee meetings will be held via teleconference until further notice

Meeting Times:

- Full MARB 10:00am-12:00pm
- Hartford Subcommittee 10:00am-12:00pm
- West Haven Subcommittee 10:00am-12:00pm
- Sprague Subcommittee 12:30pm-2:00pm

January

1/13/22 – Full MARB
1/25/22 – West Haven Subcommittee
1/27/22 – Hartford Subcommittee

February

2/10/22 – Full MARB
2/22/22 – West Haven Subcommittee
2/24/22 – Hartford Subcommittee
2/24/22 – Sprague Subcommittee

March

3/10/22- Full MARB
3/22/22 – West Haven Subcommittee
3/24/22 – Hartford Subcommittee
3/24/22 – Sprague Subcommittee

April

4/14/22 – Full MARB
4/26/22- West Haven Subcommittee
4/28/22 – Hartford Subcommittee
4/28/22- Sprague Subcommittee

May

5/12/22 – Full MARB
5/24/22 – West Haven Subcommittee
5/26/22 – Hartford Subcommittee
5/26/22 – Sprague Subcommittee

June

6/9/22 – Full MARB
6/21/22 – West Haven Subcommittee
6/23/22 – Hartford Subcommittee

July

7/14/22 – Full MARB
7/26/22 - West Haven Subcommittee
7/28/22 – Hartford Subcommittee

August

No regular meetings scheduled.
Subcommittees only if needed.

September

9/8/22 – Full MARB
9/20/22 – West Haven Subcommittee
9/22/2022 – Hartford Subcommittee
9/22/2022 – Sprague Subcommittee

October

10/6/22 – Full MARB
10/18/22 – West Haven Subcommittee
10/20/22 – Hartford Subcommittee

November

11/3/22 – Full MARB
11/15/22 – West Haven Subcommittee
11/17/22 – Hartford Subcommittee
11/17/22 – Sprague Subcommittee

December

12/1/22 – Full MARB
12/13/22 – West Haven Subcommittee
12/15/22- Hartford Subcommittee

Municipal Accountability Review Board Subcommittee Membership as of December 2021

Hartford

Secretary McCaw (or designee)
Treasurer Wooden (or designee)
Robert White
Mark Waxenberg
Stephen Falcigno
David Biller
Matt Brokman

Sprague

Secretary McCaw (or designee)
Treasurer Wooden (or designee)
Matthew Brokman
Sal Luciano
Mark Waxenberg

West Haven

Secretary McCaw (or designee)
Treasurer Wooden (or designee)
Patrick Egan
Stephen Falcigno
Tom Hamilton
Robert White