

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/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 Hockenhull, 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 Allington 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. Hockenhull 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. Hockenhull 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 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)	(30,904,693)	(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)	-	(85,584)
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	-
August	47,619,102	43,818,629	1	1,035,620	1,660,552	1	492,040	406,382	1	-
September	3,597,283	2,354,099	3	1,035,675	1,234,241	3	461,078	660,811	3	-
October	2,548,895	1,620,537	4	1,130,119	786,197	4	490,655	358,588	4	-
November	1,301,195			1,438,745			891,410		13,090	-
December	14,009,256			440,158			305,344		(13,090)	-
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	-
Total Collections	276,386,353	148,574,604		11,097,997	4,643,494		7,081,886	1,718,012	273,643	-
60 Day Collections				1,393,206						1,393,206
Reclass -- Year End entries		(52,855)			48,045			8,326		
Adjusted Total Collections	276,333,498	148,574,604		12,539,248	4,643,494		7,090,212	1,718,012	273,643	-
	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 ³	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	2,426,847	(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	102,082,659

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

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 & Svcs		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 Svcs 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 & Svcs		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 Svcs 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 ○ 11 Pumpers (Engines) ○ 5 Ladders ○ 1 Heavy Rescue • 8 Serve as spares/ reserves ○ 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 <ul style="list-style-type: none"> ○ 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: <ul style="list-style-type: none"> • Average fleet age of 13.2 years • Not ideal • Difficult to maintain • Forced due to current economic circumstances • We are still behind despite: <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 be 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. • Our apparatus is repurposed, rebuilt and modified to squeeze every useful hour/ mile possible. <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	DESCRIPTION	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	0
Engine 1	2016	14029	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		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	49.96	52.36	54.76	57.17	59.57	62.97	65.38	67.78	70.18	72.58
Engine 2	2020	10772	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		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
Engine 5	2020	10145	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		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
Engine 7	2005	4382	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		21700	23203	24706	26208	27711	29214	30717	32220	33723	35257	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	47.99	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
Engine 8	2014	1454	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		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
Engine 9	1999	5476	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		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
Engine 10	2009	9080	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		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

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		<i>Year to Date %</i>	<i>Same Period Prior Year</i>
	<i>Budget</i>	<i>Year to Date</i>		
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 Overpayments 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 SCRRRA	-	-	-	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
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		Three Month Totals			Current Year Totals			Comparison	Estimated Year-End Totals					
		August 2021	Sept 2021	Oct 2021	Budget	Year to Date	\$ Remaining		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														
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.Manuals	-	-	-		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		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		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
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		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. Enfc. 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(PhaseII)		-	-	-	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
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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		-	-	-	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,Matis.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 Centrl 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
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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 MachSup-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
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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		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, FireApp, 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											
	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	\$ -	\$ -	\$ 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	\$ 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.



STATE OF CONNECTICUT
OFFICE OF POLICY AND MANAGEMENT



Melissa McCaw
Secretary

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 the 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

I) West Haven General Fund

GENERAL FUND : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	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						
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						
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						
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) Allington Fire Department

AFD : Revenue Comparisons FY19-FY22

\$ Millions Revenue Category	Fiscal 2019		Fiscal 2020		Fiscal 2021		Fiscal 2022	
	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						
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

July

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

February

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

August

No regular meetings scheduled.
Subcommittees only if needed.

March

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

September

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

April

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

October

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

May

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

November

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

June

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