

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

**Meeting Date and Time:** Thursday, February 11, 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: 955 491 515

**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. January 14, 2021 Regular Meeting
  
- IV. City of Hartford
  - a. Subcommittee Update
  - b. Review and Discussion: Monthly Financial Report: December 2020
  
- V. Town of Sprague
  - a. Subcommittee update
  - b. Review and discussion: Monthly Financial Report: December 2020
  
- VI. City of West Haven
  - a. Subcommittee update
  - b. Review and discussion: Monthly Financial Report: December 2020
  
- VII. Other Business
  
- VIII. Adjourn

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

**Meeting Date and Time:** Thursday, January 14, 2021 10:00 AM –12:00 PM

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

**Telephonic Meeting:** Telephone 1 860-840-2075  
Meeting ID: 740 468 362

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

**Municipal Officials in Attendance:** First Selectman Blanchard, William Hull, Mayor Rossi, Frank Cieplinski, Mayor Bronin, Jolita Lazauska, Michael Lupkus, Jennifer Hockenhill

**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 10:04 AM.

II. Public Comment Period

There was no public comment.

III. Approval of Minutes:

a. December 3, 2020 Regular Meeting

A motion to approve the minutes was made by Mr. Luciano, with a second by Ms. Shaw. Ms. Shaw noted that the minutes did not include the meeting attendance. The minutes were approved unanimously with the correction to the meeting attendance.

b. December 10, 2020 Special Meeting

A motion to approve the minutes was made by Mr. Luciano, with a second by Mr. Falcigno. The minutes were approved unanimously.

IV. Town of Sprague

a. Subcommittee Update

There has been no meeting of the Sprague Subcommittee since the last full MARB meeting. The town requested and was granted an extension on the completion of its FY 2020 audit. Although a meeting of the Subcommittee is scheduled for the end of January, which will likely be rescheduled since the audit will not be available.

b. Review and Discussion: Monthly Financial Report: November 2020

First Selectman Cheryl Blanchard reported that revenues and expenditures are in line with the prior year. Cash flow is positive and invoices are all under 60 days. Tax collections are consistent with last year's collections. Building permit fees are up due to renovations at the leased property. In response to a question about expenditures for the State Trooper, Ms. Blanchard noted that the program is invoiced at the end of the year. Ms. Kennison noted that the Board of Education is projecting some savings. Superintendent Hull reported that a balance of about \$160,000 is anticipated, depending on fluctuations that result from adjustments to the pandemic. Classes are currently on an in-person basis for four days per week. Bids received for a renovation project for doors, windows, elevators and alarm systems were under budget. Some projected savings in health insurance expenditures are a result of staff turnover and the health plans selected by new employees. Mr. Waxenberg requested that the BOE provide additional detail concerning transportation, high school tuition and elementary school tuition costs at the next Subcommittee meeting.

V. City of West Haven

a. Subcommittee update

A written Subcommittee update provided in the meeting materials was reviewed. The Board of Education, with the assistance of the OPM Liaison Michael Milone, has been evaluating the potential for savings that could be achieved by moving from the current Anthem self-insured plan to the State Partnership health plan. The analysis projects significant savings, but some additional work is needed to determine whether retirees would be part of a transition targeted for July 2021.

Mr. Cieplinski reported that the FY 2020 audit was completed and submitted by the December 31, 2020 deadline. Board members recognized the City's efforts in completing the audit on time, especially with a new auditor and in the context of the pandemic. The City's financial results and the audit will be presented at the January Subcommittee meeting.

Mr. Cieplinski reported that he was just notified that the City's bond advisor's Connecticut office is closing.

b. Review and discussion: Monthly Financial Report: November 2020

The City reported that overall revenues are consistent with prior years, including tax collections which are at 53% of budget. The City opted for the low-interest relief option for the second half of the fiscal year. Building Permits are expected to end the year below budget due to a backlog in permitting resulting from the pandemic. Expenditures are also consistent with prior years. Some savings are anticipated in Debt Service. Board of Education financials were not updated for the current report. The Sewer Fund is projected to complete the year with a modest surplus. The Allingtown Fire Fund's financials are in line with prior years. Additional PILOT funding received will be used for additional contributions to the pension fund and for capital expenses. Mr. Cieplinski reported that the preliminary

reevaluation results are in line with the assumptions used for the City's five year plan. The City reported that the payroll/benefits position has been filled and the employee will start on January 25.

VI. City of Hartford

a. Subcommittee update

An overview of the written Subcommittee update was provided. The Subcommittee met in December to review a tentative agreement with the Firefighters' union. The Subcommittee reported out favorably on the contract which was subsequently approved by the full MARB.

b. Review and discussion: Monthly Financial Report: November 2020

Mayor Bronin introduced the City's new Chief Financial Officer, Jennifer Hockenhull. Mayor Bronin reported that the projected current year deficit has narrowed to about \$200,000. He indicated this is a conservative projection and results may be more favorable. Conveyance Fees and other charges are driving much of the improved forecast. Mr. White asked how much longer the corporate contribution will continue. Mayor Bronin answered that the contribution will continue through FY 2022 and FY 2023. In response to a question about a projected overage in Utilities, the City responded that it is due primarily to the increased MIRA tip fee as well as an increase in waste tonnage. Mr. Hamilton asked about steps the City is taking to close the remaining projected deficit. Mayor Bronin responded that the City closely monitors and manages attrition as a source of savings. Mr. Waxenberg asked if the City and Board of Education coordinate regarding budget projections. Mayor Bronin noted that the City will be working with the Board of Education regarding the use of any surplus and that the new CFO has schedule a meeting with her counterpart at the BOE. Ms. Shaw asked about the impact that upcoming labor contracts might have on the current year budget. Mayor Bronin explained that contracts currently in negotiation will not likely impact the current year due to timing, but would likely impact subsequent fiscal years. Mr. Falcigno asked about the impact of COVID on tax collections. The mayor responded that current year collections have not been significantly impacted thus far, but he expressed concern that the pandemic may have a more significant and lasting impact on the City's grand list, in particular commercial properties.

VII. Other Business

a. Review, discussion and possible action: 2021 Meeting calendar

The board reviewed an updated 2021 calendar. Going forward, the board members will have the option of participating via a virtual meeting platform or to continue participating via telephone.

VIII. Adjourn

A motion was made by Mr. White to adjourn, with a second by Mr. Falcigno. The meeting adjourned at 11:11 AM.

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

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on Hartford Subcommittee  
**Date:** February 5, 2021

The Hartford Subcommittee last met on January 28, 2020 to review the FY 2020 audit and an update on plans for special education programming and a special education study.

FY 2020 Audit: The City received an unmodified opinion on the financial statements, the Federal Single Audit, and State Single Audit. No findings were reported on internal control or compliance. As had been projected by the City, the General Fund Balance increased by \$17.2 million to \$29.8 million. The Management Letter recommended annual cybersecurity assessments and strengthening employee cybersecurity awareness and training. The prior year's comment regarding the Board of Education end of year closing process was not included in this year's letter because of improvements made by the Board of Education. Additional highlights from the audit report are outlined in the auditor's presentation which is included in the meeting materials.

Status of Board of Education Special Education Study: The Superintendent provided an overview of the status of special education programming and organizational initiatives and the RFP for a comprehensive study. Several programs are under consideration that would help to moderate the number of outplacements or bring students back within district for services. Several departmental restructuring efforts recommended in the previous Civic Solutions Group report are being implemented. The Superintendent reported that a number of students have not been reporting to their outplacements during the pandemic, making it problematic to project how many would transition back to in-district. The extent of learning loss during the pandemic has also not been determined. Because of this, the issuance of the comprehensive RFP is currently on hold. The Subcommittee discussed options for moving forward with deeper analysis of special education data, regardless, and potentially engaging one of the prior consultants to assist. Subcommittee members are also submitting requests for follow-up information.

# City of Hartford

FY2021

## Monthly Financial Report to the Municipal Accountability Review Board



December 2020

(FY2021 P6)

*Meeting date: February 11, 2021*

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

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City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 2/11/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (DECEMBER)	FY2021 ACTUAL (DECEMBER)	FY2021 PROJECTION	VARIANCE
41 General Property Taxes <sup>1</sup>	(279,164,431)	(281,967,014)	(281,967,014)	(161,164,728)	(168,869,421)	(287,749,687)	(5,782,673)
42 Licenses & Permits <sup>2</sup>	(6,417,686)	(6,161,581)	(6,161,581)	(3,071,905)	(3,664,783)	(6,530,166)	(368,585)
43 Fines Forfeits & Penalties <sup>3</sup>	(159,380)	(194,282)	(194,282)	(103,005)	(97,145)	(194,282)	-
44 Revenue from Money & Property <sup>4</sup>	(3,361,237)	(2,478,879)	(2,478,879)	(1,930,355)	(378,089)	(1,015,907)	1,462,972
45 Intergovernmental Revenues <sup>5 17</sup>	(304,169,420)	(258,570,285)	(258,570,285)	(105,602,491)	(107,125,007)	(258,338,927)	231,358
46 Charges For Services <sup>6</sup>	(3,289,713)	(3,087,015)	(3,087,015)	(2,069,818)	(1,850,534)	(3,225,986)	(138,971)
47 Reimbursements <sup>7</sup>	(108,890)	(121,624)	(121,624)	(59,766)	(57,276)	(127,841)	(6,217)
48 Other Revenues <sup>8</sup>	(205,839)	(236,134)	(236,134)	(232,428)	(443,845)	(203,007)	33,127
53 Other Financing Sources <sup>9</sup>	(9,726,738)	(14,941,496)	(14,941,496)	(3,564,717)	(1,781,072)	(7,759,829)	7,181,667
<b>Total Revenues<sup>20</sup></b>	<b>(606,603,335)</b>	<b>(567,758,310)</b>	<b>(567,758,310)</b>	<b>(277,799,213)</b>	<b>(284,267,171)</b>	<b>(565,145,632)</b>	<b>2,612,678</b>

MARB 2/11/2021

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (DECEMBER)	FY2021 ACTUAL (DECEMBER)	FY2021 PROJECTION	VARIANCE
Payroll <sup>10</sup>	100,457,781	111,531,937	111,747,222	48,696,360	51,974,303	112,475,717	(728,495)
Benefits <sup>11</sup>	78,132,921	93,872,044	93,872,044	41,355,432	44,731,241	95,437,479	(1,565,435)
Debt & Other Capital <sup>12 19</sup>	70,570,660	11,697,446	11,697,446	1,579,464	1,662,803	11,697,446	-
Library <sup>13</sup>	1,534,650	8,335,687	8,335,687	767,325	834,510	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	1,596,607	1,583,718	3,167,436	-
Utilities <sup>14, 15</sup>	24,847,819	26,291,225	26,291,225	11,673,660	12,360,057	27,650,600	(1,359,375)
Other Non-Personnel <sup>16</sup>	31,838,956	28,849,261	28,633,976	9,639,997	9,333,815	28,753,688	(119,712)
Education <sup>17</sup>	279,856,448	284,013,274	284,013,274	95,012,915	95,012,915	284,013,274	-
<b>Total Expenditures<sup>20</sup></b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>210,321,761</b>	<b>217,493,362</b>	<b>564,864,661</b>	<b>2,893,649</b>
Committed Fund Balance for Board of Education <sup>18</sup>	2,747,119						
Assigned Fund Balance for economic uncertainty	5,000,000						
<b>Total Expenditures incl. Committed and Assigned Fund Balance</b>	<b>598,179,567</b>						
<b>Revenues and Expenditures incl. Committed and Assigned, Net</b>	<b>(8,423,768)</b>	<b>-</b>	<b>-</b>	<b>(67,477,452)</b>	<b>(66,773,809)</b>	<b>(280,971)</b>	
Council Approved Use of Fund Balance							
<b>Net Surplus/(Deficit)</b>	<b>8,423,768</b>	<b>-</b>	<b>-</b>	<b>67,477,452</b>	<b>66,773,809</b>	<b>280,971</b>	

See footnotes on page 2.



## REVENUE FOOTNOTES

- <sup>1</sup> (1) Cumulative through December current year tax levy revenues actuals are \$5.8M higher than FY2020 Period 6 (December).  
(2) Prior Year Levy collections actuals are tracking favorable by \$1.6M comparing to the FY2020 cumulative through December primarily due to one-time revenues of \$920K in Tax Deed Sales.  
(3) Interest and liens collections actuals are higher by \$569K through December comparing to the FY2020.  
(4) Revenues from subsequent tax lien sales are not recorded until the 4th quarter of the fiscal year.  
(5) Other Tax Revenues are projected to be over the budget due to a few properties being refinanced and additional tax of \$623K was due to the City based on abatement agreements.  
Overall a surplus of \$5.8M is projected for **General Property Taxes** and will continue to be monitored through the fiscal year.
- <sup>2</sup> The **Licenses and Permits** revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorable by 19% or \$593K comparing to the FY2020 cumulative through December and projected to be favorable and over the FY2021 budget by \$369K.
- <sup>3</sup> The **Fines, Forfeits and Penalties** revenue line item is primarily comprised of false alarms fines and projected to be slightly under the FY2021 budget.
- <sup>4</sup> Revenue from **Money and Property** contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 6 (December) due to a low interest rate environment for short-term investment income. This revenue category is projected to be under the FY2021 budget by \$1.4M.
- <sup>5</sup> FY2021 **Intergovernmental Revenues** YTD primarily reflect the receipts of \$106M in Municipal Aid revenues from the State.
- <sup>6</sup> **Charges for Services** contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M. A surplus of \$139K is recorded for this revenue category due to a large conveyance tax payment received of \$306K on sale of 461 Washington Street.
- <sup>7</sup> **Reimbursements** (primarily Section 8) primarily occur at fiscal year end.
- <sup>8</sup> **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- <sup>9</sup> **Other Financing Sources** reflects revenues from Corporate Contribution (1), DoNo Stadium Fund(2), the Parking Authority Fund(3), Special Police Service Fund(4) and other (interest from CIP Investment account)(5).  
(1) Corporate Contribution of \$10M, of which \$3.333M will be provided directly to the City of Hartford General Fund and \$6.667M has been provided directly to the Hartford Public Library. A corresponding appropriation reduction has been noted to reflect this arrangement.  
(3) The first quarter of revenue from Hartford Parking Authority was received and recorded in September, however its projected to be under the FY2021 budget due to loss in the revenues due to COVID-19 health pandemic.  
(4) Revenues for 2<sup>nd</sup> QTR of FY2021 from Police Private Duty were posted and this revenue line item is projected to meet the budget. As of December 2020, the XL Center outstanding receivable balance related to Police Private Duty and Fire Marshal Services totaled \$2.2 million for services performed between FY2017 and FY2020. This balance is not included in the current year budget, however, would be a positive variance if the funds were received in FY2021.  
(5) Other revenues are projected to be \$0.

## EXPENDITURE FOOTNOTES

- <sup>10</sup> Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$728K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 22.6 weeks of actual payroll expenses with 29.6 weeks remaining. Vacancies are assumed to be refilled with 25.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$3.47M and \$37K of favorability in Holiday Pay is offset by a projected shortfall of \$4.11M in OT and \$127K in PT. Payroll will continue to be monitored throughout the fiscal year.
- <sup>11</sup> Benefits is projected to be net unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide and Social Security expenditures.
- <sup>12</sup> The FY2021 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.
- <sup>13</sup> The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- <sup>14</sup> Utilities are projected to be \$654K unfavorable due to the trend in waste disposal costs.
- <sup>15</sup> As identified in FY2021 P3, Utilities are projected to be \$555K unfavorable due to the trend in tipping fees.
- <sup>16</sup> Other Non-Personnel is unfavorable due to cyber security services, web site software, tax refunds and Microsoft 365 services, offset by favorable dues, copier expenditures and parking leases.
- <sup>17</sup> Education YTD actuals reflect 6 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.
- <sup>18</sup> For FY2020 the Board of Education had an operating surplus of \$3,978,033.88, on December 14, 2020 Council Resolution Number 16 approved \$2,747,118.63 of surplus funds to be "Committed Fund Balance". This resolution included the continuation of the previous Committed Funds (\$2,933,146.85) for a total of \$5,680,265.48. This amount is 2% of the annual Board of Education general fund budget, the maximum allowed by the Conn. Gen. Stat. 10-248a (unexpended education funds account.) This amount is available to use by the Board of Education to provide educational services to the school children of Hartford.
- <sup>19</sup> Under the executed Contract Assistance agreement, \$56.31M of General Obligation debt service payments are made on the City's behalf by the State of Connecticut in FY2021. Consistent with GAAP rules, the contract assistance payments are recorded as donated capital revenue. The debt service expenditures are recorded in the ledger in the Debt Service line item to properly reflect the retirement of debt. This unbudgeted debt expense is offset by contract assistance revenue, together of which nets to zero.
- <sup>20</sup> The City's financial system (Munis) reflects revenues as negative values (credits) and expenditures as positive values. A negative variance for revenues is favorable. A positive variance for revenues is unfavorable.

Revenue Summary - Major Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (DECEMBER)	FY2021 ACTUAL (DECEMBER)
<b>41-TAXES</b>	<b>(279,164,431)</b>	<b>(281,967,014)</b>	<b>(281,967,014)</b>	<b>(161,164,728)</b>	<b>(168,869,421)</b>
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(154,944,722)	(160,341,279)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(2,568,048)	(3,136,615)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(3,609,751)	(5,193,568)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	-
OTHER	(212,645)	(70,000)	(70,000)	(42,207)	(197,959)
<b>42-LICENSES AND PERMITS</b>	<b>(6,417,686)</b>	<b>(6,161,581)</b>	<b>(6,161,581)</b>	<b>(3,071,905)</b>	<b>(3,664,783)</b>
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(1,691,405)	(2,215,901)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(426,973)	(453,501)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(104,725)	(79,019)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(299,818)	(430,830)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(185,919)	(203,720)
OTHER	(616,501)	(484,343)	(484,343)	(363,065)	(281,813)
<b>43-FINES FORFEITS AND PENALTIES</b>	<b>(159,380)</b>	<b>(194,282)</b>	<b>(194,282)</b>	<b>(103,005)</b>	<b>(97,145)</b>
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(86,271)	(95,759)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(12,000)	-
OTHER	(6,547)	(2,182)	(2,182)	(4,735)	(1,386)
<b>44-INTEREST AND RENTAL INCOME</b>	<b>(3,361,237)</b>	<b>(2,478,879)</b>	<b>(2,478,879)</b>	<b>(1,930,355)</b>	<b>(378,089)</b>
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(10,080)	(5,476)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(25,000)	(25,000)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(1,542,671)	(131,512)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(55,921)	(41,906)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(11,838)	(7,925)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(51,360)	(43,080)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(10,915)	(10,041)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(83,071)	(92,320)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(120,577)	(2,757)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(18,072)	(18,072)
OTHER	(925)	-	-	(850)	-
<b>45-INTERGOVERNMENTAL</b>	<b>(304,169,420)</b>	<b>(258,570,285)</b>	<b>(258,570,285)</b>	<b>(105,602,491)</b>	<b>(107,125,007)</b>
<b>MUNICIPAL AID</b>	<b>(254,097,409)</b>	<b>(254,031,479)</b>	<b>(254,031,479)</b>	<b>(104,556,186)</b>	<b>(106,349,558)</b>
CAR TAX SUPPL MRSF REV SHARING	(11,597,120)	(11,344,984)	(11,344,984)	(11,597,120)	(11,344,984)
EDUCATION COST SHARING	(187,788,684)	(187,974,890)	(187,974,890)	(46,993,723)	(46,993,723)
HIGHWAY GRANT	(1,190,578)	(1,190,578)	(1,190,578)	-	-
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	-	(2,045,508)
MRSA BONDED DISTRIBUTION GRANT	(1,419,161)	(1,419,161)	(1,419,161)	-	-
MRSF SELECT PILOT	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)	(12,422,113)
MUNICIPAL STABILIZATION GRANT	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)	(3,370,519)
PRIV TAX EXEMPT PROPERTY	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)	(20,009,758)
STATE OWNED PROPERTY	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)	(10,162,953)
<b>OTHER MUNICIPAL AID</b>	<b>(45,666,626)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
STATE CONTRACT ASSISTANCE	(45,666,626)	-	-	-	-
<b>OTHER STATE REVENUES</b>	<b>(107,353)</b>	<b>(103,029)</b>	<b>(103,029)</b>	<b>(65,175)</b>	<b>(52,669)</b>
DISTRESSED MUNICIPALITIES	-	-	-	-	(4,582)
JUDICIAL BRANCH REV DISTRIB.	(87,898)	(66,947)	(66,947)	(65,175)	(23,572)
VETERANS EXEMPTIONS	(19,456)	(36,082)	(36,082)	-	(24,516)
<b>PILOTS, MIRA &amp; OTHER INTERGOVERNMENTAL</b>	<b>(4,277,084)</b>	<b>(4,432,477)</b>	<b>(4,432,477)</b>	<b>(960,981)</b>	<b>(721,379)</b>
DISABIL EXEMPT-SOC SEC	(6,559)	(6,569)	(6,569)	-	(6,417)
GR REC TAX-PARI MUTUEL	(152,553)	(227,868)	(227,868)	(96,313)	(69,028)
HEALTH&WELFARE-PRIV SCH	(50,793)	(61,366)	(61,366)	-	-
MATERIALS INNOVATION RECYCLING	(1,500,000)	(1,500,000)	(1,500,000)	-	-
PHONE ACCESS LN TAX SH	(474,553)	(481,772)	(481,772)	-	(668)
PILOT CHURCH HOMES INC	(125,390)	(131,112)	(131,112)	(62,695)	(63,066)
PILOT FOR CT CTR FOR PERF	(343,053)	(410,779)	(410,779)	-	-
PILOT FOR HARTFORD 21	(500,000)	(500,000)	(500,000)	(250,000)	(250,000)
PILOT HARTFORD HILTON	(495,227)	(540,247)	(540,247)	(225,103)	-
PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(301,870)	(312,200)
PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	(20,000)
<b>OTHER</b>	<b>(20,949)</b>	<b>(3,300)</b>	<b>(3,300)</b>	<b>(20,149)</b>	<b>(1,400)</b>
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(3,400)	(1,400)
<b>46-CHARGES FOR SERVICES</b>	<b>(3,289,713)</b>	<b>(3,087,015)</b>	<b>(3,087,015)</b>	<b>(2,069,818)</b>	<b>(1,850,534)</b>
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(801,487)	(1,096,585)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(157,328)	(151,834)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(381,905)	(367,536)
OTHER	(1,060,750)	(724,948)	(724,948)	(729,099)	(234,579)
<b>47-REIMBURSEMENTS</b>	<b>(108,890)</b>	<b>(121,624)</b>	<b>(121,624)</b>	<b>(59,766)</b>	<b>(57,276)</b>
ADVERTISING LOST DOGS	(415)	(453)	(453)	(192)	(270)
ATM REIMBURSEMENT	(280)	(721)	(721)	(280)	-
DOG ACCT-SALARY OF WARDEN	(1,955)	(2,600)	(2,600)	-	-
OTHER REIMBURSEMENTS	(1,527)	(3,000)	(3,000)	(967)	-
REIMB FOR MEDICAID SERVICES	-	(16,056)	(16,056)	-	(12,753)
SECTION 8 MONITORING	(86,101)	(83,890)	(83,890)	(41,972)	(38,709)
OTHER	(18,613)	(14,904)	(14,904)	(16,355)	(5,544)
<b>48-OTHER REVENUES</b>	<b>(205,839)</b>	<b>(236,134)</b>	<b>(236,134)</b>	<b>(232,428)</b>	<b>(443,845)</b>
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(189,601)	(439,929)
OVER & SHORT ACCOUNT	(14)	(737)	(737)	9	(163)
SALE CITY SURPLUS EQUIP	(1,489)	(26,150)	(26,150)	(963)	(515)
SALE OF DOGS	(6,563)	(5,993)	(5,993)	(3,591)	(3,291)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(55)	-
OTHER	(39,353)	(11,130)	(11,130)	(38,226)	54
<b>53-OTHER FINANCING SOURCES</b>	<b>(9,726,738)</b>	<b>(14,941,496)</b>	<b>(14,941,496)</b>	<b>(3,564,717)</b>	<b>(1,781,072)</b>
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(429,424)	-
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(1,177,315)	(400,000)
SPECIAL POLICE SERVICES	(3,081,144)	(2,750,000)	(2,750,000)	(1,914,742)	(1,381,072)
OTHER	(58,057)	(115,000)	(115,000)	(43,236)	-
<b>Grand Total</b>	<b>(606,603,335)</b>	<b>(567,758,310)</b>	<b>(567,758,310)</b>	<b>(277,799,213)</b>	<b>(284,267,171)</b>

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

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	FY 20	FY 21
July	83,540,894	91,265,549 <sup>1</sup>	(151,199)	113,251 <sup>2</sup>	303,663	496,088 <sup>1</sup>	-	-	83,693,359	91,874,888 <sup>1</sup>
August	51,765,115	47,619,102 <sup>3</sup>	1,244,906	1,035,620 <sup>3</sup>	322,761	492,040 <sup>3</sup>	-	-	53,332,783	49,146,762 <sup>3</sup>
September	2,165,195	3,597,283 <sup>4</sup>	436,631	1,035,675 <sup>4</sup>	259,879	461,078 <sup>4</sup>	-	-	2,861,706	5,094,036 <sup>4</sup>
October	2,189,141	2,548,895 <sup>4</sup>	769,555	1,130,119 <sup>4</sup>	376,828	490,655 <sup>4</sup>	-	-	3,335,524	4,169,669 <sup>5</sup>
November	1,398,615	1,301,195	364,745	1,438,745 <sup>4,6</sup>	219,391	891,410 <sup>4,6</sup>	-	13,090 <sup>6</sup>	1,982,751	3,644,440 <sup>4,6</sup>
December	13,885,761	14,009,256	945,112	440,158 <sup>7</sup>	1,085,525	305,344 <sup>7</sup>	-	(13,090) <sup>6</sup>	15,916,399	14,741,667 <sup>7</sup>
January	80,265,171	-	664,435	-	324,876	-	-	-	81,254,483	-
February	26,015,103	-	647,294	-	602,991	-	-	-	27,265,387	-
March	2,339,129	-	649,408	-	421,126	-	-	-	3,409,663	-
April	1,091,113	-	287,009	-	197,530	-	-	-	1,575,651	-
May	1,006,004	-	394,647	-	333,316	-	298,122	-	2,032,089	-
June	1,063,613	-	495,263	-	352,388	-	239,433	-	2,150,698	-
<b>Total Collections</b>	<b>266,724,855</b>	<b>160,341,279</b>	<b>6,747,808</b>	<b>5,193,568</b>	<b>4,800,274</b>	<b>3,136,615</b>	<b>537,555</b>	<b>-</b>	<b>278,810,491</b>	<b>168,671,462</b>
<b>60 Day Collections</b>	-	-	135,749	-	-	-	-	-	135,749	-
July -- Year End entries	2,955,753 <sup>5</sup>	-	(2,942,561) <sup>5</sup>	-	(7,646) <sup>5</sup>	-	-	-	5,546	- <sup>5</sup>
<b>Adjusted Total Collections</b>	<b>269,680,607</b>	<b>160,341,279</b>	<b>3,940,996</b>	<b>5,193,568</b>	<b>4,792,629</b>	<b>3,136,615</b>	<b>537,555</b>	<b>-</b>	<b>278,951,787</b>	<b>168,671,462</b>

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
<b>Total Budget</b>	272,220,266	272,347,014	6,250,000	5,270,000	4,500,000	3,800,000	500,000	480,000	283,470,266	281,897,014
<b>Total current levy at July 1st</b>	290,397,279	292,707,724	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Collections through DECEMBER</b>	154,944,722	160,341,279	3,609,751	5,193,568	2,568,048	3,136,615	-	-	161,122,520	168,671,462
<b>Outstanding Receivable at 12/31</b>	128,804,829	126,922,993	50,145,473	52,630,827	n/a	n/a	n/a	n/a	n/a	n/a
<b>Timing Adjustment from bridging QDS to Munis</b>		5,443,452								
<b>% of Budget Collected</b>	56.92%	58.87%	57.76%	98.55%	57.07%	82.54%	0.00%	0.00%	56.84%	59.83%
<b>% of Adjusted Levy Collected</b>	53.36%	54.78%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Mill Rate Real Estate</b>	74.29	74.29								
<b>Mill Rate Personal Property</b>	74.29	74.29								
<b>Mill Rate Motor Vehicle</b>	45	45								

<sup>1</sup> FY21 P1- Current Year Tax collections exceeds prior year due to timing. Several top payers paid in July this year but in August last year.

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

<sup>3</sup> YtD FY21 has higher collections due to some increased property values on several large properties and an overall increase with online payments.

<sup>4</sup> YtD FY21 continues to result in increased collections due to online payments, increased PY levy collections by our collection agency, and earlier payments made in real estate compared to PY.

<sup>5</sup> These amounts represent year end journal entries. The material adjustment was a one time reclass correction between current and prior levy revenues for the July 2019 tax bills that posted incorrectly in Munis due to credit balances resulting from the crossover of FY19/FY20 fiscal years. This correction has a net zero effect on total FY20 tax revenues. Other immaterial year end reconciliation adjustments resulted in a net \$5,546 change to overall tax revenues.

<sup>6</sup> Tax Deed Sales of \$1,573,518 was processed and recorded in November 2020, period 5. \$13,090 was posted to Lien Sales in error and was corrected in December.

<sup>7</sup> Reduced collections in Prior Year Levy and Interest in FY21 result from a one-time tax fixing agreement payment in December 2019 of \$1.6m.

**Expenditure Summary - Departments**

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (DECEMBER)	FY2021 ACTUAL (DECEMBER)	FY2021 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	716,367	603,584	603,584	401,316	254,706	573,357	30,227
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	219,661	262,106	650,921	43,894
00113 TREASURER	381,744	487,540	487,540	209,291	180,252	436,523	51,017
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	372,399	453,803	730,338	60,350
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,829,808	623,746	580,332	1,702,076	127,732
00117 TOWN & CITY CLERK <sup>1</sup>	691,342	793,100	793,100	331,480	427,638	777,746	15,354
00118 INTERNAL AUDIT	509,566	510,567	510,567	245,560	238,331	510,167	400
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,366,789	337,892	548,585	1,294,730	72,059
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	1,596,607	1,583,718	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	1,584,057	1,478,809	3,418,287	190,912
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	527,983	566,914	1,358,173	101,191
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	412,907	524,657	1,195,403	3,855
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	2,140,747	1,826,224	3,411,086	265,699
00211 FIRE <sup>2</sup>	33,251,312	35,345,057	35,345,057	15,588,521	16,074,614	35,936,587	(591,530)
00212 POLICE <sup>3</sup>	40,827,056	44,948,288	44,948,288	19,451,462	21,622,838	46,953,931	(2,005,643)
00213 EMERGENCY SERVICES & TELECOMM. <sup>4</sup>	3,726,686	3,904,021	3,904,021	1,772,164	1,950,556	4,035,910	(131,889)
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	6,420,243	6,792,204	15,635,181	602,201
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	1,730,437	1,774,890	4,043,458	237,577
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	1,728,859	1,312,703	5,034,184	229,600
00711 EDUCATION	279,856,448	284,013,274	284,013,274	95,012,915	95,012,915	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY <sup>5</sup>	1,534,650	8,335,687	8,335,687	767,325	834,510	1,669,021	6,666,666
00820 BENEFITS & INSURANCES <sup>6</sup>	78,132,921	93,872,044	93,872,044	41,355,432	44,731,241	95,437,479	(1,565,435)
00821 DEBT SERVICE <sup>7</sup>	70,570,660	11,697,446	11,697,446	1,579,464	1,662,803	11,697,446	0
00822 NON OP DEPT EXPENDITURES <sup>8</sup>	42,224,479	40,089,595	39,671,359	15,911,291	16,798,016	41,181,946	(1,510,587)
<b>Grand Total</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>210,321,761</b>	<b>217,493,362</b>	<b>564,864,661</b>	<b>2,893,649</b>

- <sup>1</sup> The Town & City Clerk has received grants from the Connecticut Secretary of State and Center for Tech and Civic Life for COVID-19 related election expenditures.
- <sup>2</sup> Fire is projected to be unfavorable in overtime due to unfilled sworn positions.
- <sup>3</sup> Police is projected to be unfavorable due to overtime expenditures for gun-related crimes and auto thefts.
- <sup>4</sup> Emergency Services & Telecomm. is projected to be unfavorable due to overtime and Trainees being hired as full-time staff, along with the need to assign a full-time staff person to each Trainee during scheduled shifts.
- <sup>5</sup> The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- <sup>6</sup> Benefits and Insurances are projected to be unfavorable due to centrally budgeted non-Public Safety attrition being realized in departments city-wide and Social Security expenditures.
- <sup>7</sup> The FY2021 Adopted Budget for Debt & Other Capital is comprised of \$4.65M for Downtown North principal and interest, \$97K for a Grant in Lieu of Taxes payment, \$116K for Clean Water loan principal and interest, and \$6.84M for Pay-As-You-Go CapEx for a total of \$11.70M.
- <sup>8</sup> Non-Operating is projected to be net unfavorable \$1.51M due to tipping fees, other disposal fees, tax refunds and technology services.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (DECEMBER)	FY2021 ACTUAL (DECEMBER)	FY2021 PROJECTION	VARIANCE
<b>PAYROLL</b>	<b>100,457,781</b>	<b>111,531,937</b>	<b>111,747,222</b>	<b>48,696,360</b>	<b>51,974,303</b>	<b>112,475,717</b>	<b>(728,495)</b>
FT <sup>1</sup>	83,197,524	95,394,989	95,262,989	39,764,909	41,377,852	91,791,895	3,471,094
HOL <sup>1</sup>	2,226,941	2,404,357	2,404,357	898,693	1,036,021	2,367,599	36,758
OT <sup>1</sup>	12,818,729	12,088,532	12,088,532	6,622,219	8,053,088	16,197,586	(4,109,054)
PT <sup>1</sup>	2,214,587	1,644,059	1,991,344	1,410,539	1,507,342	2,118,637	(127,293)
<b>BENEFITS</b>	<b>78,132,921</b>	<b>93,872,044</b>	<b>93,872,044</b>	<b>41,355,432</b>	<b>44,731,241</b>	<b>95,437,479</b>	<b>(1,565,435)</b>
HEALTH	27,512,861	34,702,117	34,702,117	13,129,538	14,140,975	34,702,117	0
MITIGATION <sup>2</sup>	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION <sup>3</sup>	43,214,724	49,316,611	49,316,611	21,653,170	23,700,772	49,377,556	(60,945)
INSURANCE	3,949,483	4,557,677	4,557,677	3,395,309	3,348,199	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(1,728,934)	(1,507,606)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	116,322	117,545	315,652	0
OTHER BENEFITS <sup>4</sup>	4,017,670	4,414,719	4,414,719	2,115,027	2,204,475	4,830,727	(416,008)
WAGE <sup>5</sup>	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	2,675,000	2,726,882	5,453,750	0
<b>DEBT</b>	<b>70,570,660</b>	<b>11,697,446</b>	<b>11,697,446</b>	<b>1,579,464</b>	<b>1,662,803</b>	<b>11,697,446</b>	<b>0</b>
DEBT	70,570,660	11,697,446	11,697,446	1,579,464	1,662,803	11,697,446	0
<b>LIBRARY</b>	<b>1,534,650</b>	<b>8,335,687</b>	<b>8,335,687</b>	<b>767,325</b>	<b>834,510</b>	<b>1,669,021</b>	<b>6,666,666</b>
LIBRARY <sup>6</sup>	1,534,650	8,335,687	8,335,687	767,325	834,510	1,669,021	6,666,666
<b>MHIS</b>	<b>3,193,214</b>	<b>3,167,436</b>	<b>3,167,436</b>	<b>1,596,607</b>	<b>1,583,718</b>	<b>3,167,436</b>	<b>0</b>
MHIS	3,193,214	3,167,436	3,167,436	1,596,607	1,583,718	3,167,436	0
<b>UTILITY</b>	<b>24,847,819</b>	<b>26,291,225</b>	<b>26,291,225</b>	<b>11,673,660</b>	<b>12,360,057</b>	<b>27,650,600</b>	<b>(1,359,375)</b>
UTILITY <sup>7</sup>	24,847,819	26,291,225	26,291,225	11,673,660	12,360,057	27,650,600	(1,359,375)
<b>OTHER</b>	<b>31,838,956</b>	<b>28,849,261</b>	<b>28,633,976</b>	<b>9,639,997</b>	<b>9,333,815</b>	<b>28,753,688</b>	<b>(119,712)</b>
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	1,043,305	1,166,000	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,409,505	16,121	120,161	2,409,505	0
CONTRACTED SERVICES	4,001,314	4,255,315	4,403,335	1,133,822	1,530,920	4,403,335	0
ELECTIONS	0	297,471	0	0	0	0	0
GOVT AGENCY & OTHER	19,964	19,964	19,964	19,964	19,964	19,964	0
LEASES - OFFICES PARKING COPIER <sup>8</sup>	1,810,014	2,066,103	2,066,103	715,533	644,552	1,977,493	88,610
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	751,526	629,497	2,536,500	0
OTHER <sup>9</sup>	9,714,466	4,174,777	4,174,777	1,926,155	1,186,242	4,221,893	(47,116)
POSTAGE	200,000	200,000	200,000	125,000	118,509	200,000	0
SUPPLY	3,879,319	4,105,995	4,105,011	1,413,342	1,273,832	4,105,011	0
TECH, PROF & COMM BASED SERVICES <sup>10</sup>	2,093,531	2,778,218	3,024,798	881,525	1,083,107	3,186,004	(161,206)
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	1,613,705	1,561,032	3,096,284	0
<b>EDUCATION</b>	<b>279,856,448</b>	<b>284,013,274</b>	<b>284,013,274</b>	<b>95,012,915</b>	<b>95,012,915</b>	<b>284,013,274</b>	<b>0</b>
EDUCATION	279,856,448	284,013,274	284,013,274	95,012,915	95,012,915	284,013,274	0
<b>Grand Total</b>	<b>590,432,448</b>	<b>567,758,310</b>	<b>567,758,310</b>	<b>210,321,761</b>	<b>217,493,362</b>	<b>564,864,661</b>	<b>2,893,649</b>

<sup>1</sup> Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$728K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 22.6 weeks of actual payroll expenses with 29.6 weeks remaining. Vacancies are assumed to be refilled with 25.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$3.47M and \$37K of favorability in Holiday Pay is offset by a projected shortfall of \$4.11M in OT and \$127K in PT. Payroll will continue to be monitored throughout the fiscal year.

<sup>2</sup> Mitigation of \$1.0M reflects non-Public Safety budgeted attrition and vacancy savings. The Police and Fire department respectively include \$1.16M and \$450K in budgeted attrition and vacancy savings. In total, \$2.61M is budgeted for attrition city-wide.

<sup>3</sup> Pension is \$61K unfavorable due to recently implemented employer contribution plan for non-union employees, offset by favorability in a closed plan.

<sup>4</sup> Other Benefits is unfavorable due to the trend in Social Security expenditures.

<sup>5</sup> The FY2021 Adopted Budget includes savings of \$88K for furloughs, which will be realized in payroll throughout the fiscal year.

<sup>6</sup> The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.

<sup>7</sup> Utilities are projected to be \$ 1.36M unfavorable; \$654K in waste disposal costs, \$555K in tipping fees, \$225K in electricity due to the trend and offset by favorable variances in water and fuel oil heating expenses.

<sup>8</sup> Leases are projected to be \$89K favorable due to favorable copying expenditures and leasing less parking spaces.

<sup>9</sup> Other expenditures are unfavorable as a result of tax refunds, offset by the Connecticut Conference of Municipalities reducing payments due to COVID-19.

<sup>10</sup> Tech, Prof and Comm Based Services are unfavorable due to cyber security services, Microsoft 365 services and web site software.

# Appendix

**FY2021 Full-time Payroll Projection (through December) as of 12/11/20**

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 12/11 (22.6 WEEKS)	PROJECTION (29.6 WEEKS)	YTD THRU 12/10 PLUS PROJECTION (29.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	227,944	309,165	537,109	0	537,109	30,227
112-CCC	7	354,519	140,905	184,030	324,936	0	324,936	29,583
113- Treas	9	402,160	164,232	178,745	342,976	8,142	351,118	51,042
114- ROV	7	335,321	130,009	189,363	319,372	1,259	320,631	14,690
116-Corp Counsel	16	1,496,628	525,544	834,506	1,360,050	0	1,360,050	136,578
117- Clerk	10	655,706	282,548	355,344	637,892	3,085	640,977	14,729
118-Audit	5	505,389	213,728	290,911	504,639	0	504,639	750
119-COO	14	1,024,060	310,369	638,190	948,560	1,666	950,226	73,834
123- FIN	44	3,298,836	1,293,305	1,786,870	3,080,175	28,099	3,108,274	190,562
125- HR	14	1,015,419	377,288	552,318	929,605	1,276	930,881	84,538
128-OMBG	13	1,091,178	420,471	621,917	1,042,388	0	1,042,388	48,790
132-FCYR	12	871,522	322,391	470,249	792,640	1,039	793,679	77,843
211- Fire	365	28,190,753	11,361,923	16,060,962	27,422,884	192,070	27,614,954	575,799
212- Police	507	37,084,916	14,066,814	20,202,798	34,269,612	297,757	34,567,369	2,517,547
213- EST	51	3,047,638	1,028,140	1,648,924	2,677,063	20,467	2,697,530	350,108
311- DPW	206	10,571,491	4,103,355	5,921,274	10,024,630	72,429	10,097,059	474,432
420- Devel Serv	56	4,124,396	1,475,415	2,226,031	3,701,446	33,068	3,734,514	389,882
520- HHS	34	2,177,434	670,285	1,178,576	1,848,861	14,718	1,863,579	313,855
<b>Grand Total</b>	<b>1,377</b>	<b>96,814,702</b>	<b>37,114,666</b>	<b>53,650,174</b>	<b>90,764,839</b>	<b>675,075</b>	<b>91,439,915</b>	<b>5,374,787</b>

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	78,005
FT- Total Revised Budget	<u>95,262,989</u>

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv. Attrition	(20,000)
FT- Net other payroll	<u>(273,975)</u>
FT- Subtotal Variance	3,471,094
Non-Sworn Attrition (in Benefits)	<u>(1,000,000)</u>
Total Variance	2,471,094

Assumptions

- 1) Analysis is based on year-to-date actuals from check date 12/11/20, which includes 22.6 pay periods, and projects filled positions for 29.6 future weeks
- 2) Non-sworn vacancies are projected for 25.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021
- 3) A future Police FY2021 class is planned for the winter (12 max. hires)
- 4) A future Fire FY2021 class is planned for the winter (14 max. hires)
- 5) Adopted head count is 1391 with 14 MHIS positions funded in the MHIS internal service fund



**General Fund Budget**  
 Financial Position Report as of 1/8/2021  
 For: 7/1/2020 to 12/31/2020 Period: 1 to 6



Description	Series	FY 2019-20 Adopted Budget	FY 2019-20 Adjusted Budget	Year To Date Expenditures	Year To Date Encumb/ Commntment	Balance
Certified Salaries	100	93,112,919	91,808,057	30,296,485	-	61,511,572
Severance/Other	199	1,215,000	1,215,000	67,425	-	1,147,575
<b>Certified Salaries Total</b>		<b>94,327,919</b>	<b>93,023,057</b>	<b>30,363,910</b>	-	<b>62,659,147</b>
Non Cert Salaries	200	37,774,635	37,744,798	14,853,629	-	22,891,169
Severance/Other	299	383,498	383,498	257,671	-	125,827
<b>Non Certified Salaries Total</b>		<b>38,158,133</b>	<b>38,128,296</b>	<b>15,111,300</b>	-	<b>23,016,996</b>
Instructional Improvements	322	(296,085)	1,272,853	438,448	758,700	75,705
Professional Services	333	1,050,137	1,152,331	308,592	222,908	824,687
MHIS/IT Services	335	2,278,990	2,278,990	1,137,919	-	1,141,071
<b>Professional Contracts &amp; Svs</b>		<b>3,033,042</b>	<b>4,704,174</b>	<b>1,884,959</b>	<b>981,607</b>	<b>2,041,463</b>
Maint Supplies & Services	442	382,000	382,000	84,226	297,774	-
Maintenance Contracts	443	3,284,262	3,245,964	1,280,913	1,588,150	399,399
Rental - Equip & Facilities	444	2,713,043	2,724,056	174,784	113,816	2,435,456
Building Improvements	445	612,900	458,180	77,985	2,377	423,859
<b>Purchased Property Services</b>		<b>6,992,205</b>	<b>6,810,200</b>	<b>1,617,908</b>	<b>2,002,116</b>	<b>3,258,713</b>
Transportation	551	20,969,178	20,956,763	5,062,592	11,313,829	4,580,343
Communications	553	260,370	362,810	198,744	53,789	110,277
Advertising	554	16,606	12,620	4,900	-	7,720
Printing & Binding	555	67,950	51,140	-	-	51,140
Tuition	556	82,373,803	82,373,803	4,923,189	29,388,877	48,061,736
Travel & Conferences	558	109,840	108,769	13,877	-	94,892
Misc Services	559	1,415,233	1,425,461	77,216	115,691	1,232,554
<b>Systemwide Purchased Svs Total</b>		<b>105,212,980</b>	<b>105,291,366</b>	<b>10,280,518</b>	<b>40,872,186</b>	<b>54,138,663</b>
Instructional & Other Supplies	610	1,844,551	1,897,370	848,978	525,465	531,903
Utilities	620	7,100,776	7,101,976	2,862,185	4,327,146	(87,355)
Text & Library Books	640	21,300	21,369	140	3,833	17,396
Misc Supplies	690	443,249	455,539	60,379	59,072	339,553
<b>Supplies &amp; Materials Total</b>		<b>9,409,876</b>	<b>9,476,254</b>	<b>3,771,682</b>	<b>4,915,517</b>	<b>801,496</b>
Equipment	730	810,634	934,796	317,989	121,269	735,039
<b>Outlay Total</b>		<b>810,634</b>	<b>934,796</b>	<b>317,989</b>	<b>121,269</b>	<b>735,039</b>
Organization Dues	810	132,570	139,199	63,624	835	74,740
Legal Judgments	820	220,000	206,000	-	-	206,000
Other Operating Expenses	899	(11,992,559)	(11,983,857)	9,038	42,707	(12,035,602)
<b>Other Misc Expend Total</b>		<b>(11,639,989)</b>	<b>(11,638,658)</b>	<b>72,662</b>	<b>43,542</b>	<b>(11,754,862)</b>
Fringe Benefits/Insurances	990	45,188,130	44,763,445	18,794,589	119,376	25,849,480
Contingency	998	-	-	-	-	-
Indirect	999	(1,799,493)	(1,799,493)	-	-	(1,799,493)
<b>Sundry Total</b>		<b>43,388,637</b>	<b>42,963,952</b>	<b>18,794,589</b>	<b>119,376</b>	<b>24,049,987</b>
<b>General Fund Budget Total</b>		<b>289,693,437</b>	<b>289,693,437</b>	<b>82,215,517</b>	<b>49,055,613</b>	<b>158,422,307</b>



# City of Hartford, Connecticut

2020 Audit Presentation  
January 28, 2021



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



Create Opportunities

# Agenda

- Terms of Engagement
- Executive Summary
- Financial Highlights
- Federal and State Single Audit
- Governance Communication
- Upcoming GASB Pronouncements
- CLA

# Terms of Engagement

- Express opinions on whether the basic financial statements are presented in accordance with GAAP
- Express an “in relation” to opinion on the schedule of expenditures of federal awards and schedule of expenditures of State financial assistance.
- Express an opinion on compliance related to major federal and state award programs



# Terms of Engagement

- Provide a report on internal control over financial reporting and compliance with laws, regulations, contracts and grants
- Provide a report on internal control over compliance related to major federal and state award programs



# Executive Summary

- Financial Statements
  - Unmodified opinion issued on the financial statements
  - No findings reported in report on internal control and compliance

# Executive Summary

- Federal Single Audit
  - Unmodified opinion on major federal programs
  - No compliance findings or significant deficiencies in internal control over compliance reported



# Executive Summary

- State Single Audit
  - Unmodified opinion on major state programs
  - No compliance findings or significant deficiencies in internal control over compliance reported



# Financial Highlights (Exhibits I and II)

- Governmental Activities
  - Full accrual basis of accounting
  - Net position increased \$125.7M from \$433.4M to \$559.1M
  - Capital assets increased \$117.0M while long term debt decreased \$16.2M
- Business Type Activities
  - All enterprise funds combined
  - Net position decreased \$523K from \$19.5M to \$18.9M
- Hartford Parking Authority
  - Revenues and expenditures were \$7.3M for the year





# Financial Highlights (Exhibits III and IV)

- General Fund
  - Fund balance increased \$17.2M from \$12.6M to \$29.8M
  - Budgetary expenditures were \$28.5M less than budgeted while budgetary revenues were \$12.3M less than budgeted.
  - Tax collections 95.11% versus 96.05% from the previous year



# Financial Highlights (Exhibits III and IV)

- Other Governmental Funds
  - Capital Improvement Fund
    - ◇ Fund Balance Decreased \$7.5M to \$(3.5M)
  - Community Development Loan and Grant
    - ◇ Fund Balance Decreased \$106K to \$2.4M
  - Debt Service Fund
    - ◇ Fund Balance Decreased \$17.7M to \$11.6M
  - Educational Grants
    - ◇ Fund Balance Decreased \$6.1M to \$1.6M
  - Nonmajor Governmental Funds
    - ◇ Fund Balance Increased \$3.3M to \$50.2M



# Financial Highlights (Exhibits V and VI)

- Enterprise Funds
  - Hartford Stadium Authority
    - ◇ Net Position Increased \$47K to \$585K
  - Hartford Parking Facilities
    - ◇ Net Position Decreased \$545K to \$14.7M
  - Golf Course
    - ◇ Net Position Decreased \$25K to \$3.7M



# Financial Highlights (Exhibits V and VI)

- Internal Service Funds
  - Workers' Compensation
    - ◇ Net Position Decreased \$1.4M to \$(21.3M)
  - Liability and Property Damage
    - ◇ Net Position Increased \$999K to \$(4.5M)
  - Metro Hartford Information Services
    - ◇ Net Position – Increased \$838K- \$838K
  - Retirees
    - ◇ Net Position – Increased \$764K - \$764K
  - Actives
    - ◇ Net Position Increased \$3.7M to \$6.7M



# Financial Highlights (Exhibits VIII and IX)

- Pension and OPEB Trust Funds
  - Municipal Employees Retirement Fund
    - ◇ Net Position Decreased \$38.5M to \$1.011B
  - Retirement Allowance Fund
    - ◇ \$18K of employer contributions and benefits paid
  - Fireman’s Relief Fund
    - ◇ \$59K of employer contributions and benefits paid
  - Police Benevolent Fund
    - ◇ \$201K of employer contributions and benefits paid
  - OPEB Trust Fund
    - ◇ Net Position Increased \$241K to \$22.8M
- Agency Funds
  - \$874K held for others



# Financial Highlights

- **Net OPEB Liabilities**
  - City \$395M and .69% funded (CAFR page 104)
  - BOE \$22M and 47.70% funded (CAFR page 105)
- **Net Pension Liabilities**
  - MERF Plan \$500.5M and 66.88% funded (CAFR page 96)
  - RAF/PBF/FRF Plan \$1.9M and 0% funded (CAFR page 97)
  - 415(m) Plan \$154K and 0% funded (CAFR page 98)
  - CMERS Plan \$34.9M and 72.69% funded (CAFR page 101)



# Federal Single Audit

- Total federal awards expended - \$114M
- Major programs
  - ◇ Child Nutrition Cluster
  - ◇ WIC Special Supplemental Nutrition Program
  - ◇ Title I Grants to Local Educational Agencies
- Unmodified opinion on major program compliance
- No compliance or internal control finding



# State Single Audit

- Total state awards expended - \$484.3M
- Major programs
  - ◇ Magnet Schools
  - ◇ Distressed Public Library Repairs
  - ◇ School Readiness
  - ◇ Reimbursement Towns- Private Tax-Exempt Property
  - ◇ LOCIP
  - ◇ Urban Act Grants
- Unmodified opinion on major program compliance
- No compliance or internal control finding



# Auditors' Communication

- New standards adopted – none
- Significant Estimates
  - Capital Assets – Useful lives
  - Allowance for Uncollectible Receivables
  - Net Pension Liability
  - Net OPEB Liability
  - Claims and judgements
  - Investments measured at fair value not based on market prices



# Auditors' Communication

- No disagreements with management
- Management did not consult with other accountants
- No difficulties encountered in performing the audit
- No uncorrected misstatements
- No independence issues



# Management Letter

- Cybersecurity Threats
  - We recommend the City perform an annual security and vulnerability assessment as well as continue to maintain and build a resilient culture of cybersecurity through focused training.

# GASB Standards

- Implementation Year 2021
  - Statement 84 – Fiduciary Activities
  - Statement 90 – Majority Equity Interests
  - Statement 92 – Omnibus 2020 (various)



# GASB Standards

- Implementation Year 2022
  - Statement 87 – Leases
  - Statement 89 – Accounting for Interest Cost before the End of a Construction Period
  - Statement 92 – Omnibus 2020 (various)
  - Statement 93 – Replacement of Interbank Offered Rates
  - Statement 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans



# GASB Standards

- Implementation Year 2023
  - Statement 91 – Conduit Debt Obligations
  - Statement 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements
  - Statement 96 – Subscription-Based Information Technology Arrangements



# Blumshapiro >>> CLA

- Effective 1/1/2021
- Same Values/Culture
- Teams still intact
- CLA Currently serves ~3,500 government clients
- More resources



# Contact Information

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## Town of Sprague Budget Status as of December 31, 2020

### Summary

As of the end of December 2020, total revenues collected are 53% of the FY 2020/21 budgeted amount. This is 7% lower than total revenues collected for the same period in FY 2019/20 which were 60% of the total budgeted amount. This is due to no MARB funding or lease revenue being received in the current year whereas in FY2019/20, \$500,000 of MRF and \$325,000 of lease monies had been received at this point in time.

Total expenditures as of 12/31/20 are at 45% of budget. This is 3% higher than expenditures for the same period in FY 2019/20.

<i>Budget Category</i>	FY 2020/2021			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,110,523	4,094,813	67%	67%
State Education Grants	2,668,094	667,024	25%	25%
Other State Grants	597,933	91,521	15%	5%
Other Revenue	215,158	277,254	129%	452%
<b>Total General Fund Revenues</b>	<b>9,591,708</b>	<b>5,130,612</b>	<b>53%</b>	<b>60%</b>
Town/Municipal Expenditures	2,862,267	1,604,453	56%	51%
Board of Education Expenditures	6,688,595	2,684,890	40%	36%
<b>Total General Fund Expenditures</b>	<b>9,550,862</b>	<b>4,289,343</b>	<b>45%</b>	<b>42%</b>

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

### Revenues

Property Taxes are the largest revenue source to the Town, representing 63.7% of total revenues. Collections on Property Taxes for the period to December 31, 2020 of the current fiscal year are at 67% of the budgeted amount. This is on par for property tax collections for the same period in last fiscal year which were 67% of budget.

State Grants make up 34.1% of total budgeted revenues. In addition to having received its first installment of ECS (\$667,024), PILOT – State Property grant (\$6,156) in October with an additional \$100 in judicial revenues in November, the Town also received its first installment of Mashantucket Pequot funds (\$5,826) and its Veteran’s Tax Relief (\$2,574) and Disability Exemption (\$691) revenues in December which results in the Town being at 23% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 21% of its State grant revenue.

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 2.2% of total budgeted revenues. Current year collections on these sources total \$277,254 and are at 129% of the total budgeted amount. Current year collections include mainly. Collections in the prior year, adjusted to exclude the MRF received, were 60% of the budgeted amount. The increased percentage received in the current year is attributable to Building Inspector fees for work being done to the leased property and COVID-19 relief reimbursements.

## **Expenditures**

Departmental and other operating expenditures as of December 31, 2020 tend to range between 42% and 56% 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 no major outliers.

Payments for memberships on regional agencies (73% year-to-date), insurance premiums (60% year-to-date) and maintenance contracts (73% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (89% year-to-date) and interest (52% 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 \$2,684,890 or 40% of total budget. For the same period last fiscal year, Board of Education expenditures were 36% of budget.

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Oct 2020	Nov 2020	Dec 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
<b>5000 - Taxes</b>													
5000-1 - Current Taxes	56,292	36,338	538,679	5,669,773	3,799,870	(1,869,903)	67%	67%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	2,211	2,000	1,636	20,000	5,900	(14,100)	30%	47%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	4,464	11,744	8,142	125,000	65,830	(59,170)	53%	52%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	1,126	3,525	2,124	35,000	16,552	(18,448)	47%	52%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	1,185	1,067	2,465	72,000	7,831	(64,169)	11%	9%	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	-	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	(226)	-	(649)	-	(1,080)	(1,080)	100%	100%	(1,080)	-	(1,080)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	(90)	-	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
<b>Total 5000 - Taxes</b>	<b>64,962</b>	<b>54,674</b>	<b>552,397</b>	<b>6,110,523</b>	<b>4,094,813</b>	<b>(2,015,710)</b>	<b>67%</b>	<b>67%</b>	<b>6,109,353</b>	<b>6,110,523</b>	<b>(1,170)</b>	<b>100%</b>	
<b>5100 - State Grants-School</b>													
5100-1 - ECS - Assis. to Towns for Educ.	667,024	-	-	2,668,094	667,024	(2,001,070)	25%	25%	2,668,094	2,668,094	-	100%	
<b>Total 5100 - State Grants-School</b>	<b>667,024</b>	<b>-</b>	<b>-</b>	<b>2,668,094</b>	<b>667,024</b>	<b>(2,001,070)</b>	<b>25%</b>	<b>25%</b>	<b>2,668,094</b>	<b>2,668,094</b>	<b>-</b>	<b>100%</b>	
<b>5200 - State Grants-Local</b>													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	-	100	-	1,000	100	(900)	10%	144%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	15,000	-	(15,000)	0%	103%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	-	-	151,738	76,174	(75,564)	50%	0%	151,738	151,738	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	-	8,543	-	(8,543)	0%	0%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	-	(386,528)	0%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	6,156	-	-	6,156	6,156	-	100%	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	-	-	5,826	17,479	5,826	(11,653)	33%	33%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	2,574	2,574	2,574	-	100%	102%	2,574	2,574	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	691	894	691	(203)	77%	84%	894	894	-	100%	
<b>Total 5200 - State Grants-Local</b>	<b>6,156</b>	<b>100</b>	<b>9,091</b>	<b>597,933</b>	<b>91,521</b>	<b>(506,412)</b>	<b>15%</b>	<b>5%</b>	<b>597,933</b>	<b>597,933</b>	<b>-</b>	<b>100%</b>	
<b>5300 - Local Revenues</b>													
5300-1 - Interest Income	89	54	31	3,000	625	(2,375)	21%	12%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	671	22	248	3,500	1,097	(2,403)	31%	10%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	1,716	253	4,668	23,000	11,178	(11,822)	49%	42%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	-	200	70	2,000	1,431	(569)	72%	20%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	16	-	-	150	80	(70)	53%	96%	150	150	-	100%	
5300-16 - Sportsmans Licenses	6	9	9	150	35	(115)	23%	27%	150	150	-	100%	
5300-17 - Farmland Preservation	99	105	93	950	594	(356)	63%	65%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	210	140	360	1,000	1,160	160	116%	31%	1,160	1,000	160	116%	
5300-3 - Building Inspector Fees	21,901	1,970	6,880	25,000	32,821	7,821	131%	27%	32,821	25,000	7,821	131%	
5300-4 - Dog License Fees	35	4	20	1,500	499	(1,001)	33%	13%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	2	2	10	400	90	(310)	23%	21%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,242	1,232	1,764	10,000	9,583	(417)	96%	87%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	2,044	1,188	7,179	17,000	21,411	4,411	126%	84%	21,411	17,000	4,411	126%	
5300-9 - Copies	441	521	436	5,000	2,797	(2,203)	56%	59%	5,000	5,000	-	100%	
<b>Total 5300 - Local Revenues</b>	<b>28,472</b>	<b>5,700</b>	<b>21,768</b>	<b>92,650</b>	<b>83,401</b>	<b>(9,249)</b>	<b>90%</b>	<b>47%</b>	<b>105,042</b>	<b>92,650</b>	<b>12,392</b>	<b>113%</b>	
<b>5400 - Misc Revenues</b>													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	5	-	94,776	-	102,847	102,847	100%	100%	102,847	-	102,847	100%	
5400-6 - Waste Management	7,966	2,817	9,328	52,000	22,498	(29,502)	43%	31%	52,000	52,000	-	100%	
<b>Total 5400 - Misc Revenues</b>	<b>7,971</b>	<b>2,817</b>	<b>104,104</b>	<b>54,000</b>	<b>125,345</b>	<b>71,345</b>	<b>232%</b>	<b>1560%</b>	<b>156,847</b>	<b>54,000</b>	<b>102,847</b>	<b>290%</b>	
<b>5500-3 - Resv. Dam Proj. - Prinp. S&amp;W</b>	-	45,000	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
<b>5500-4 - Resv. Dam Proj. - Int. W &amp; S</b>	-	23,508	-	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
<b>Total Income</b>	<b>774,585</b>	<b>131,799</b>	<b>687,360</b>	<b>9,591,708</b>	<b>5,130,612</b>	<b>(4,461,096)</b>	<b>53%</b>	<b>60%</b>	<b>9,705,777</b>	<b>9,591,708</b>	<b>114,069</b>	<b>101%</b>	
<b>Gross Profit</b>	<b>774,585</b>	<b>131,799</b>	<b>687,360</b>	<b>9,591,708</b>	<b>5,130,612</b>	<b>(4,461,096)</b>	<b>53%</b>	<b>60%</b>	<b>9,705,777</b>	<b>9,591,708</b>	<b>114,069</b>	<b>101%</b>	
<b>Expense</b>													
<b>6000 - Board of Selectmen</b>													
6000-1 - First Selectman	3,108	3,108	4,662	40,400	21,756	(18,644)	54%	40%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	600	(600)	50%	50%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	600	(600)	50%	258%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	11	101	54	1,260	1,117	(143)	89%	73%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	39%	1,500	1,500	-	100%	

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2020	Nov 2020	Dec 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	3,513	3,513	5,269	45,667	24,590	(21,077)	54%	50%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	40%	-	-	-	0%
<b>Total 6000 · Board of Selectmen</b>	<b>6,832</b>	<b>6,922</b>	<b>10,185</b>	<b>91,227</b>	<b>48,663</b>	<b>(42,564)</b>	<b>53%</b>	<b>48%</b>	<b>91,227</b>	<b>91,227</b>	<b>-</b>	<b>100%</b>
6005 · Elections												
6005-1 · Election Salaries	474	1,210	166	6,100	3,514	(2,586)	58%	41%	6,100	6,100	-	100%
6005-2 · Election Misc.	1,754	2,760	9	16,907	10,238	(6,669)	61%	42%	16,907	16,907	-	100%
<b>Total 6005 · Elections</b>	<b>2,228</b>	<b>3,970</b>	<b>175</b>	<b>23,007</b>	<b>13,752</b>	<b>(9,255)</b>	<b>60%</b>	<b>42%</b>	<b>23,007</b>	<b>23,007</b>	<b>-</b>	<b>100%</b>
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
<b>Total 6010 · Board of Finance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>188</b>	<b>-</b>	<b>(188)</b>	<b>0%</b>	<b>0%</b>	<b>188</b>	<b>188</b>	<b>-</b>	<b>100%</b>
6011 · Auditing	-	-	-	23,200	-	(23,200)	0%	88%	23,200	23,200	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,209	2,143	3,156	28,492	15,615	(12,877)	55%	49%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	6	-	-	900	18	(882)	2%	0%	900	900	-	100%
<b>Total 6012 · Bookkeeper</b>	<b>2,215</b>	<b>2,143</b>	<b>3,156</b>	<b>29,392</b>	<b>15,633</b>	<b>(13,759)</b>	<b>53%</b>	<b>48%</b>	<b>29,392</b>	<b>29,392</b>	<b>-</b>	<b>100%</b>
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	1,705	2,558	22,165	11,936	(10,229)	54%	50%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	-	300	-	(300)	0%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	280	-	(280)	0%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	-	244	219	1,680	821	(859)	49%	4%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
<b>Total 6015 · Assessors</b>	<b>1,705</b>	<b>1,949</b>	<b>2,777</b>	<b>25,425</b>	<b>12,757</b>	<b>(12,668)</b>	<b>50%</b>	<b>44%</b>	<b>25,425</b>	<b>25,425</b>	<b>-</b>	<b>100%</b>
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	2,061	3,092	26,797	14,428	(12,369)	54%	50%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	-	30	13	700	70	(630)	10%	7%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	1,410	106	(1,304)	8%	0%	1,410	1,410	-	100%
<b>Total 6025 · Tax Collector</b>	<b>2,061</b>	<b>2,091</b>	<b>3,105</b>	<b>28,907</b>	<b>14,604</b>	<b>(14,303)</b>	<b>51%</b>	<b>44%</b>	<b>28,907</b>	<b>28,907</b>	<b>-</b>	<b>100%</b>
6030 · Town Treasurer	200	200	200	2,400	1,200	(1,200)	50%	50%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	5,975	516	-	20,000	6,991	(13,009)	35%	27%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	-	7,000	-	(7,000)	0%	52%	7,000	7,000	-	100%
<b>Total 6035 · Town Counsel &amp; Financial Advisr</b>	<b>5,975</b>	<b>516</b>	<b>-</b>	<b>27,000</b>	<b>6,991</b>	<b>(20,009)</b>	<b>26%</b>	<b>33%</b>	<b>27,000</b>	<b>27,000</b>	<b>-</b>	<b>100%</b>
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	3,851	5,776	50,057	26,956	(23,101)	54%	50%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	26	333	49	1,463	502	(961)	34%	10%	1,463	1,463	-	100%
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6040-4 · Town Clerk, School	-	-	200	900	303	(597)	34%	83%	900	900	-	100%
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
<b>Total 6040 · Town Clerk</b>	<b>3,877</b>	<b>4,184</b>	<b>6,025</b>	<b>53,170</b>	<b>27,761</b>	<b>(25,409)</b>	<b>52%</b>	<b>49%</b>	<b>53,170</b>	<b>53,170</b>	<b>-</b>	<b>100%</b>
6045 · Telephone Services/DSL/Website	626	1,446	1,220	11,500	6,074	(5,426)	53%	48%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	2,444	1,855	2,695	23,614	11,949	(11,665)	51%	47%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,014	2,705	4,091	35,167	18,653	(16,514)	53%	50%	35,167	35,167	-	100%
<b>Total 6050 · Pool Secretaries</b>	<b>4,458</b>	<b>4,560</b>	<b>6,786</b>	<b>58,781</b>	<b>30,602</b>	<b>(28,179)</b>	<b>52%</b>	<b>49%</b>	<b>58,781</b>	<b>58,781</b>	<b>-</b>	<b>100%</b>
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	760	760	1,520	9,822	4,560	(5,262)	46%	57%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	138	165	192	2,000	805	(1,195)	40%	28%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	-	1,213	506	11,500	1,719	(9,781)	15%	24%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	48	831	1,936	9,000	4,793	(4,207)	53%	30%	9,000	9,000	-	100%
6055-5 · Town Off. Bldg. rpr & renov.	-	-	-	5,000	3,458	(1,542)	69%	86%	5,000	5,000	-	100%
<b>Total 6055 · Town Off. Bldg.</b>	<b>946</b>	<b>2,969</b>	<b>4,154</b>	<b>37,322</b>	<b>15,335</b>	<b>(21,987)</b>	<b>41%</b>	<b>43%</b>	<b>37,322</b>	<b>37,322</b>	<b>-</b>	<b>100%</b>
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	-	-	0%	30%	-	-	-	0%
6060-2 · Grants/Co Mg-Workshops,Seminars	-	-	-	-	-	-	0%	21%	-	-	-	0%
6060-3 · Grants/ConMgr-Supp,Subs,Postage	-	-	-	-	-	-	0%	23%	-	-	-	0%
6060-4 · Grants/Contracts Mgr-Mileage	-	-	-	-	-	-	0%	17%	-	-	-	0%
<b>Total 6060 · Grants/Contracts Manager</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>29%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	561	561	842	7,297	3,928	(3,369)	54%	50%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	1,520	-	-	13,500	1,520	(11,980)	11%	19%	13,500	13,500	-	100%
<b>Total 6100 · P &amp; Z Comm.</b>	<b>2,081</b>	<b>561</b>	<b>842</b>	<b>20,797</b>	<b>5,448</b>	<b>(15,349)</b>	<b>26%</b>	<b>31%</b>	<b>20,797</b>	<b>20,797</b>	<b>-</b>	<b>100%</b>

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2020	Nov 2020	Dec 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6111 · Land Use Miscellaneous	26	14	13	800	228	(572)	29%	14%	800	800	-	100%
6115 · Ec. Devel.	-	-	-	900	225	(675)	25%	0%	900	900	-	100%
6120 · Conservation Commission												
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%
6120-4 · Miscellaneous	-	-	50	1,000	253	(747)	25%	65%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	-	-	50	1,100	253	(847)	23%	59%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	800	720	640	6,500	3,210	(3,290)	49%	40%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	8,027	2,404	3,822	45,000	19,790	(25,210)	44%	52%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	-	-	500	250	(250)	50%	50%	500	500	-	100%
6200-2 · Highways, Public Works Salary	17,133	17,719	25,869	203,035	118,232	(84,803)	58%	48%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	341	619	3,752	26,200	7,311	(18,889)	28%	14%	26,200	26,200	-	100%
6200-4 · Boots - Highways	159	(118)	147	1,600	450	(1,150)	28%	46%	1,600	1,600	-	100%
6200-5 · Storm Materials	-	13,740	-	27,500	20,328	(7,172)	74%	66%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	14,270	589	526	40,000	25,104	(14,896)	63%	81%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	739	697	1,331	8,000	3,680	(4,320)	46%	25%	8,000	8,000	-	100%
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	75%	8,500	8,500	-	100%
Total 6200 · Highways	40,669	35,650	35,447	360,335	195,145	(165,190)	54%	51%	360,335	360,335	-	100%
6202 · Tree Maintenance												
6202-1 · Tree Warden	-	-	1,125	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%
6202-2 · Tree Warden- Training Seminars	-	-	-	350	-	(350)	0%	0%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	1,785	-	-	15,300	5,487	(9,813)	36%	100%	15,300	15,300	-	100%
6202-4 · Tree Warden Mileage	-	-	184	400	184	(216)	46%	45%	400	400	-	100%
Total 6202 · Tree Maintenance	1,785	-	1,309	18,300	6,796	(11,504)	37%	89%	18,300	18,300	-	100%
6205 · Street Lighting	1,162	1,448	1,662	17,000	7,728	(9,272)	45%	40%	17,000	17,000	-	100%
6300 · Social Security	4,029	4,078	6,114	56,110	27,336	(28,774)	49%	47%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,255	1,255	1,883	16,471	8,793	(7,678)	53%	50%	16,471	16,471	-	100%
6400 · Regional Agencies												
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,540	1,419	(121)	92%	92%	1,540	1,540	-	100%
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,100	9,100	-	100%	100%	9,100	9,100	-	100%
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	-	-	300	-	(300)	0%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	-	250	250	250	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	4,919	-	2,113	19,674	11,951	(7,723)	61%	75%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	1,016	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	531	-	-	2,124	935	(1,189)	44%	50%	2,124	2,124	-	100%
6400-8 · Council of Small Towns (COST)	-	-	-	725	725	-	100%	100%	725	725	-	100%
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	0%	175	175	-	100%
Total 6400 · Regional Agencies	5,450	-	2,363	38,861	28,337	(10,524)	73%	84%	38,861	38,861	-	100%
6500 · Insurance												
6500-1 · Insurance, General Town	-	-	7,074	29,133	22,056	(7,077)	76%	74%	29,133	29,133	-	100%
6500-2 · Insurance, Fire Department	-	219	4,173	16,690	12,738	(3,952)	76%	78%	16,690	16,690	-	100%
6500-4 · Insurance, Water & Sewer Plants	-	-	1,996	7,982	5,988	(1,994)	75%	75%	7,982	7,982	-	100%
6500-5 · Insurance, CIRMA (Workers Comp)	-	-	9,834	39,343	26,410	(12,933)	67%	59%	39,343	39,343	-	100%
6500-6 · Insurance, Empl. Medical Ins.	20,420	964	20,254	139,347	72,981	(66,366)	52%	50%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	1,974	(1,976)	50%	89%	3,950	3,950	-	100%
Total 6500 · Insurance	20,749	1,512	43,660	236,445	142,147	(94,298)	60%	59%	236,445	236,445	-	100%
6600 · Police Department												
6600-1 · Police Dept. Resident Trooper	-	-	(20,218)	167,982	(20,218)	(188,200)	-12%	0%	167,982	167,982	-	100%
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	72%	300	300	-	100%
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	299	(201)	60%	0%	500	500	-	100%
6600-5 · Police Dept. - Sch. Crs. Guard	456	216	312	3,883	1,318	(2,565)	34%	40%	3,883	3,883	-	100%
Total 6600 · Police Department	456	216	(19,906)	177,665	(18,601)	(196,266)	-10%	1%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	1,918	5,085	2,224	24,000	15,006	(8,994)	63%	42%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	2,861	1,620	3,278	36,300	17,853	(18,447)	49%	49%	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.	189	467	2,327	11,200	3,840	(7,360)	34%	31%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	585	-	-	14,500	5,113	(9,387)	35%	73%	14,500	14,500	-	100%

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Oct 2020	Nov 2020	Dec 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6605-6 · Fire Dept., Business Exp.	346	(64)	393	14,140	1,200	(12,940)	8%	25%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	122	195	1,614	12,600	3,568	(9,032)	28%	35%	12,600	12,600	-	100%
<b>Total 6605 · Fire Dept.</b>	<b>6,021</b>	<b>7,303</b>	<b>9,836</b>	<b>120,290</b>	<b>46,580</b>	<b>(73,710)</b>	<b>39%</b>	<b>42%</b>	<b>120,290</b>	<b>120,290</b>	<b>-</b>	<b>100%</b>
<b>6610 · Emergency</b>												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
<b>Total 6610 · Emergency</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,030</b>	<b>-</b>	<b>(4,030)</b>	<b>0%</b>	<b>0%</b>	<b>4,030</b>	<b>4,030</b>	<b>-</b>	<b>100%</b>
<b>6615 · Fire Marshal/Burning Official</b>												
6615-1 · Fire Marshal/Salary	738	738	738	8,854	4,428	(4,426)	50%	50%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	0%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	-	313	625	313	(312)	50%	50%	625	625	-	100%
<b>Total 6615 · Fire Marshal/Burning Official</b>	<b>738</b>	<b>738</b>	<b>1,051</b>	<b>11,729</b>	<b>4,741</b>	<b>(6,988)</b>	<b>40%</b>	<b>41%</b>	<b>11,729</b>	<b>11,729</b>	<b>-</b>	<b>100%</b>
<b>6620 · Enf. Off-Bldg.Code</b>												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	1,513	2,269	19,666	10,590	(9,076)	54%	50%	19,666	19,666	-	100%
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	1%	800	800	-	100%
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	135	-	250	135	(115)	54%	0%	250	250	-	100%
6620-6 · Enf.Off-Bldg.Code.- Ed.Training	-	-	4	250	4	(246)	2%	11%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
<b>Total 6620 · Enf. Off-Bldg.Code</b>	<b>1,513</b>	<b>1,648</b>	<b>2,273</b>	<b>21,466</b>	<b>10,729</b>	<b>(10,737)</b>	<b>50%</b>	<b>46%</b>	<b>21,466</b>	<b>21,466</b>	<b>-</b>	<b>100%</b>
<b>6625 · Blight Enforcement Officer</b>												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	1,794	(1,797)	50%	50%	3,591	3,591	-	100%
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%
6625-3 · Blight Enforce.Officer-Postage	-	-	-	150	-	(150)	0%	17%	150	150	-	100%
<b>Total 6625 · Blight Enforcement Officer</b>	<b>299</b>	<b>299</b>	<b>299</b>	<b>3,891</b>	<b>1,794</b>	<b>(2,097)</b>	<b>46%</b>	<b>47%</b>	<b>3,891</b>	<b>3,891</b>	<b>-</b>	<b>100%</b>
<b>6700 · Sanit/Wst Rem.</b>												
6700-2 · Sanit/Wst.Rem,Mats.Misc	64	301	650	5,000	2,001	(2,999)	40%	54%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	4,872	6,538	6,328	65,000	31,717	(33,283)	49%	54%	65,000	65,000	-	100%
<b>Total 6700 · Sanit/Wst Rem.</b>	<b>4,936</b>	<b>6,839</b>	<b>6,978</b>	<b>70,000</b>	<b>33,718</b>	<b>(36,282)</b>	<b>48%</b>	<b>54%</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>100%</b>
<b>6702 · Waste Management Exp. (Waste Management)</b>	<b>4,496</b>	<b>5,862</b>	<b>4,563</b>	<b>63,000</b>	<b>25,156</b>	<b>(37,844)</b>	<b>40%</b>	<b>32%</b>	<b>63,000</b>	<b>63,000</b>	<b>-</b>	<b>100%</b>
<b>6810 · Comm. of Aging</b>												
6810-1 · Comm. on Aging - Salary	2,409	2,343	3,400	31,574	16,500	(15,074)	52%	60%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	4%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	43	43	47	1,740	458	(1,282)	26%	37%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	206	206	206	2,515	1,236	(1,279)	49%	49%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	96	96	55	3,000	323	(2,677)	11%	62%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	37%	14,000	14,000	-	100%
6810-7a · Comm of Aging-Van Dr	1,561	1,561	2,297	19,452	10,833	(8,619)	56%	54%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	29%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	456	68	343	7,000	1,134	(5,866)	16%	26%	7,000	7,000	-	100%
<b>Total 6810 · Comm. of Aging</b>	<b>4,771</b>	<b>4,317</b>	<b>6,348</b>	<b>79,481</b>	<b>30,514</b>	<b>(48,967)</b>	<b>38%</b>	<b>43%</b>	<b>79,481</b>	<b>79,481</b>	<b>-</b>	<b>100%</b>
<b>6950 · Capital Project</b>												
6950-1 · Capital Project,Rpr Centr Plnt	-	-	445	6,000	1,628	(4,372)	27%	29%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	7,360	(1,340)	85%	0%	8,700	8,700	-	100%
<b>Total 6950 · Capital Project</b>	<b>-</b>	<b>-</b>	<b>445</b>	<b>14,700</b>	<b>8,988</b>	<b>(5,712)</b>	<b>61%</b>	<b>16%</b>	<b>14,700</b>	<b>14,700</b>	<b>-</b>	<b>100%</b>
<b>7000 · Parks &amp; Playgrounds</b>		<b>90</b>	<b>283</b>	<b>750</b>	<b>597</b>	<b>(153)</b>	<b>80%</b>	<b>43%</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>100%</b>
<b>7002 · Summer Recreation(SPARC)</b>												
7002-1 · Summer Recreation Salaries	-	-	-	-	-	-	0%	93%	-	-	-	0%
7002-2 · Summer Recreation Supplies	-	-	-	-	-	-	0%	0%	-	-	-	0%
<b>Total 7002 · Summer Recreation(SPARC)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>84%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>7003 · Recreation Facilities (BoS)</b>												
7003-2 · Electricity	57	129	249	1,825	760	(1,065)	42%	41%	1,825	1,825	-	100%
<b>Total 7003 · Recreation Facilities (BoS)</b>	<b>57</b>	<b>129</b>	<b>249</b>	<b>1,825</b>	<b>760</b>	<b>(1,065)</b>	<b>42%</b>	<b>41%</b>	<b>1,825</b>	<b>1,825</b>	<b>-</b>	<b>100%</b>
<b>7004 · Recreation Events(SPARC)</b>												
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	3,500	-	(3,500)	0%	57%	3,500	3,500	-	100%
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	276	(224)	55%	15%	500	500	-	100%
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	43%	250	250	-	100%
7004-8 · Rec Event-Other	-	-	-	500	-	(500)	0%	52%	500	500	-	100%
<b>Total 7004 · Recreation Events(SPARC)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,150</b>	<b>276</b>	<b>(4,874)</b>	<b>5%</b>	<b>50%</b>	<b>5,150</b>	<b>5,150</b>	<b>-</b>	<b>100%</b>

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

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Oct 2020	Nov 2020	Dec 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
<b>7005 - Other Recreation Programs</b>													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>Total 7005 - Other Recreation Programs</b>	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
<b>7010 - Grist Mill</b>													
7010-1 - Grist Mill - Supplies, Maint.	-	97	-	850	117	(733)	14%	10%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	188	188	188	7,443	5,267	(2,176)	71%	49%	7,443	7,443	-	100%	
7010-3 - Grist Mill - Heat, Light	35	360	1,157	7,850	2,975	(4,875)	38%	32%	7,850	7,850	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	60	250	500	7,020	810	(6,210)	12%	50%	7,020	7,020	-	100%	
<b>Total 7010 - Grist Mill</b>	283	895	1,845	23,163	9,169	(13,994)	40%	39%	23,163	23,163	-	100%	
<b>7012 - Historical Museum</b>													
7012-1 - Salary	-	-	-	1,930	-	(1,930)	0%	39%	1,930	1,930	-	100%	
7012-14 - Sprague Historical Society	-	20	-	200	20	(180)	10%	0%	200	200	-	100%	
<b>Total 7012 - Historical Museum</b>	-	20	-	2,130	20	(2,110)	1%	37%	2,130	2,130	-	100%	
<b>7015 - Library</b>													
7015-1 - Library - Librarian Assistant-1	1,138	850	1,281	12,996	3,491	(9,505)	27%	31%	12,996	12,996	-	100%	
7015-10 - Library - Director	2,358	2,412	3,309	28,160	16,011	(12,149)	57%	45%	28,160	28,160	-	100%	
7015-11 - Library - Programs	-	(343)	237	2,500	(106)	(2,606)	-4%	30%	2,500	2,500	-	100%	
7015-12 - Professional Fees	-	170	-	500	170	(330)	34%	11%	500	500	-	100%	
7015-13 - Library-St Lib CT Membership	-	-	-	550	-	(550)	0%	64%	550	550	-	100%	
7015-2 - Library - Books	112	(554)	152	4,500	103	(4,397)	2%	50%	4,500	4,500	-	100%	
7015-3 - Library - Sup./Misc.	285	(100)	112	2,054	703	(1,351)	34%	6%	2,054	2,054	-	100%	
7015-4 - Library - Library Assistant - 3	1,213	847	1,375	12,996	4,098	(8,898)	32%	30%	12,996	12,996	-	100%	
7015-5 - Librarian Assistant - 5	468	480	768	5,500	1,848	(3,652)	34%	19%	5,500	5,500	-	100%	
7015-6 - Library - Librarian Assistant-2	(394)	438	75	12,320	1,422	(10,898)	12%	61%	12,320	12,320	-	100%	
<b>Total 7015 - Library</b>	5,180	4,200	7,309	82,076	27,740	(54,336)	34%	38%	82,076	82,076	-	100%	
<b>7100 - Miscellaneous</b>													
7100-10 - Newsletter- Salary	-	-	-	600	50	(550)	8%	50%	600	600	-	100%	
7100-11 - Bank Fees	-	-	-	-	43	43	100%	100%	43	-	43	100%	
7100-12 - Newsletter - Misc.	-	-	174	2,000	198	(1,802)	10%	47%	2,000	2,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	-	48	2,571	675	2,761	2,086	409%	42%	2,761	675	2,086	409%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 - Contingent Fund	325	357	558	3,000	2,293	(707)	76%	33%	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	1,234	188	188	13,000	3,786	(9,214)	29%	117%	13,000	13,000	-	100%	
7100-8 - Unemployment Compensation	(5,179)	-	-	-	315	315	100%	100%	315	-	315	100%	
<b>Total 7100 - Miscellaneous</b>	(3,620)	593	3,491	20,975	9,446	(11,529)	45%	71%	23,419	20,975	2,444	112%	
<b>7150 - Sewer &amp; Water Dept.</b>													
7150-1 - Water & Sewer Public Services	-	-	1,692	8,500	3,415	(5,085)	40%	53%	8,500	8,500	-	100%	
<b>Total 7150 - Sewer &amp; Water Dept.</b>	-	-	1,692	8,500	3,415	(5,085)	40%	53%	8,500	8,500	-	100%	
<b>7200 - Office Machines/Sup/Mnt.</b>													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	1,308	-	-	9,850	4,315	(5,535)	44%	74%	9,850	9,850	-	100%	
7200-10 - Fixed Asset Inventory	-	-	-	1,203	1,323	120	110%	116%	1,323	1,203	120	110%	
7200-2 - Office Mach/Sup/Mnt.- Tax Coll.	-	-	-	9,031	7,497	(1,534)	83%	96%	9,031	9,031	-	100%	
7200-3 - Office Mach/Sup/Mnt.- Assessor	-	-	-	12,317	12,730	413	103%	100%	12,730	12,317	413	103%	
7200-4 - Office Mach/Sup/Mnt-Select/Trea	77	105	-	1,000	312	(688)	31%	28%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	1,813	-	-	7,000	3,311	(3,689)	47%	44%	7,000	7,000	-	100%	
7200-6 - Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	100%	5,000	5,000	-	100%	
7200-7 - Paychex Services	231	229	328	3,200	1,496	(1,704)	47%	38%	3,200	3,200	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	289	540	-	4,124	3,105	(1,019)	75%	66%	4,124	4,124	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	177	-	-	708	177	(531)	25%	30%	708	708	-	100%	
<b>Total 7200 - Office Machines/Sup/Mnt.</b>	3,895	874	328	53,433	39,266	(14,167)	73%	78%	53,966	53,433	533	101%	
<b>7300 - Interest Payments - Bonds</b>													
7300-14 - 2005 Bonds, Land Purchase, Rds	-	(2,125)	-	24,750	10,250	(14,500)	41%	50%	24,750	24,750	-	100%	
7300-15 - 2009 Bond-Roads, Roof, Fire App,A	-	10,700	-	19,200	10,700	(8,500)	56%	55%	19,200	19,200	-	100%	
7300-16 - 2013 Bonds-Varioues Purposes	-	-	-	115,675	61,338	(54,337)	53%	53%	115,675	115,675	-	100%	
<b>Total 7300 - Interest Payments - Bonds</b>	-	8,575	-	159,625	82,288	(77,337)	52%	53%	159,625	159,625	-	100%	
<b>7305 - Redemption of Debt-Principal</b>													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, FireApp,AD	-	110,000	-	110,000	110,000	-	100%	100%	110,000	110,000	-	100%	
7305-16 - 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	100%	350,000	350,000	-	100%	
7305-17 - Note Payment	-	-	-	185,000	186,839	1,839	101%	100%	186,839	185,000	1,839	101%	

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	Oct 2020	Nov 2020	Dec 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
Total 7305 - Redemption of Debt-Principal	-	110,000	-	730,000	646,839	(83,161)	89%	88%	731,839	730,000	1,839	100%
7360 - Operating Transfers CNR Fund	-	-	22,000	22,000	22,000	-	100%	0%	22,000	22,000	-	100%
7500 - Board of Education	420,324	451,892	857,764	6,688,595	2,684,890	(4,003,705)	40%	36%	6,688,595	6,688,595	-	100%
<b>Total Expense</b>	<b>558,478</b>	<b>680,678</b>	<b>1,038,614</b>	<b>9,550,862</b>	<b>4,289,343</b>	<b>(5,261,519)</b>	<b>45%</b>	<b>42%</b>	<b>9,555,678</b>	<b>9,550,862</b>	<b>4,816</b>	<b>100%</b>
<b>Net Ordinary Income</b>	<b>216,107</b>	<b>(548,879)</b>	<b>(351,254)</b>	<b>40,846</b>	<b>841,269</b>	<b>800,423</b>			<b>150,099</b>	<b>40,846</b>	<b>109,253</b>	<b>367%</b>
<b>Net Income</b>	<b>216,107</b>	<b>(548,879)</b>	<b>(351,254)</b>	<b>40,846</b>	<b>841,269</b>	<b>800,423</b>			<b>150,099</b>	<b>40,846</b>	<b>109,253</b>	<b>367%</b>
<b>Summary</b>	<b>Prior Three Months Totals</b>			<b>Current Year Totals</b>					<b>Estimated Year-End Totals</b>			
Board of Selectmen Expenditures	\$ 138,154	\$ 228,786	\$ 180,850	\$ 2,862,267	\$ 1,604,453	\$ (1,257,814)	56%	51%	\$ 2,867,083	\$ 2,862,267	\$ 4,816	100%
Board of Education Expenditures	\$ 420,324	\$ 451,892	\$ 857,764	\$ 6,688,595	\$ 2,684,890	\$ (4,003,705)	40%	36%	\$ 6,688,595	\$ 6,688,595	\$ -	100%
<b>Total Expenditures</b>	<b>\$ 558,478</b>	<b>\$ 680,678</b>	<b>\$ 1,038,614</b>	<b>\$ 9,550,862</b>	<b>\$ 4,289,343</b>	<b>\$ (5,261,519)</b>	<b>45%</b>	<b>42%</b>	<b>\$ 9,555,678</b>	<b>\$ 9,550,862</b>	<b>\$ 4,816</b>	<b>100%</b>



**BOE Budget v. Actual  
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	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	Notes
<b>1000-Regular Instruction</b>											
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,099,543.00	\$ -	\$ -	\$ 1,099,543.00	\$ 447,550.49	\$ -	\$ 447,550.49	\$ 651,992.51	\$ 595,519.27	\$ 56,473.24	
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 18,644.00	\$ -	\$ 18,644.00	\$ 25,887.00	\$ 25,887.00	\$ -	
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 418.96	\$ -	\$ 418.96	\$ 286.04	\$ 331.67	\$ (45.63)	
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 7,773.08	\$ -	\$ 7,773.08	\$ 12,975.92	\$ 11,983.26	\$ 992.66	
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 2,044.80	\$ -	\$ 2,044.80	\$ 7,955.20	\$ 3,977.60	\$ 3,977.60	
1000.52800. Health Insurance - Regular	\$ 269,065.00	\$ -	\$ -	\$ 269,065.00	\$ 122,732.79	\$ -	\$ 122,732.79	\$ 146,332.21	\$ 123,385.16	\$ 22,947.05	
1000.53200. Substitutes - Regular Education	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -	\$ 12,000.00		\$ 12,000.00	
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ 1,125.00	\$ 125.00	
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 7,447.42	\$ 10,531.96	\$ 17,979.38	\$ 3,084.62		\$ 3,084.62	
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 351.44	\$ -	\$ 351.44	\$ 6,648.56	\$ 5,983.70	\$ 664.86	
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 988.51	\$ 194.77	\$ 1,183.28	\$ 1,816.72	\$ 1,635.05	\$ 181.67	
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 958.66	\$ -	\$ 958.66	\$ 9,041.34	\$ 8,137.21	\$ 904.13	
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,766.37	\$ 158.04	\$ 1,924.41	\$ 1,075.59	\$ 968.03	\$ 107.56	
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 488.12	\$ -	\$ 488.12	\$ 7,511.88	\$ 6,760.69	\$ 751.19	
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ -	\$ -	\$ -	\$ 9,553.00	\$ 9,553.00	\$ -	
<b>Total</b>	<b>\$ 1,519,460.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,519,460.00</b>	<b>\$ 611,164.64</b>	<b>\$ 10,884.77</b>	<b>\$ 622,049.41</b>	<b>\$ 897,410.59</b>	<b>\$ 795,246.64</b>	<b>\$ 102,163.95</b>	
<b>1200-Special Education</b>											
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 146,149.20	\$ -	\$ 146,149.20	\$ 170,749.80	\$ 177,028.80	\$ (6,279.00)	
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 66,993.67	\$ -	\$ 66,993.67	\$ 162,668.33	\$ 154,032.83	\$ 8,635.50	
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 36,369.39	\$ -	\$ 36,369.39	\$ 48,179.61	\$ 46,546.81	\$ 1,632.80	
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 469.56	\$ -	\$ 469.56	\$ 421.44	\$ 402.90	\$ 18.54	
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 11,132.58	\$ -	\$ 11,132.58	\$ 20,758.42	\$ 19,785.31	\$ 973.11	
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 1,821.08	\$ -	\$ 1,821.08	\$ 1,560.92	\$ 2,060.90	\$ (499.98)	
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 87,906.34	\$ -	\$ 87,906.34	\$ 140,525.66	\$ 113,185.54	\$ 27,340.12	
1200.53200. Substitutes - SPED	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00		\$ 10,000.00	
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ (207.30)	\$ 3,787.60	\$ 3,580.30	\$ 25,419.70	\$ 22,877.73	\$ 2,541.97	
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 660.00	\$ -	\$ 660.00	\$ 1,840.00	\$ 1,656.00	\$ 184.00	
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 1,080.00	\$ 120.00	
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 333.00	\$ 333.00	\$ 667.00	\$ 600.30	\$ 66.70	
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,747.19	\$ -	\$ 1,747.19	\$ (747.19)		\$ (747.19)	
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 544.54	\$ 183.71	\$ 728.25	\$ (228.25)		\$ (228.25)	
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 550.00	\$ -	\$ 550.00	\$ 210.00	\$ 210.00	\$ -	
<b>Total</b>	<b>\$ 941,666.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 941,666.00</b>	<b>\$ 354,136.25</b>	<b>\$ 4,304.31</b>	<b>\$ 358,440.56</b>	<b>\$ 583,225.44</b>	<b>\$ 539,467.12</b>	<b>\$ 43,758.32</b>	
<b>1300-Adult Education - Cooperative</b>											

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	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	Notes
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 27,355.00	\$ -	
<b>Total</b>	<b>\$ 16,050.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,050.00</b>	<b>\$ (11,305.00)</b>	<b>\$ -</b>	<b>\$ (11,305.00)</b>	<b>\$ 27,355.00</b>	<b>\$ 27,355.00</b>	<b>\$ -</b>	
<b>1500-Stipends - Extra Curricular</b>											
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -	
<b>Total</b>	<b>\$ 11,809.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,809.00</b>	<b>\$ 4,648.00</b>	<b>\$ -</b>	<b>\$ 4,648.00</b>	<b>\$ 7,161.00</b>	<b>\$ 7,161.00</b>	<b>\$ -</b>	
<b>1600-Summer School</b>											
1600.51110. Wages Paid to Teachers - Summer School	\$ 1,310.00	\$ -	\$ -	\$ 1,310.00	\$ -	\$ -	\$ -	\$ 1,310.00	\$ -	\$ 1,310.00	
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 950.00	\$ -	\$ -	\$ 950.00	\$ -	\$ -	\$ -	\$ 950.00	\$ -	\$ 950.00	
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 1,430.00	\$ -	\$ -	\$ 1,430.00	\$ -	\$ -	\$ -	\$ 1,430.00	\$ -	\$ 1,430.00	
1600.52200. FICA/Medicare Employer - Summer School	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00	
<b>Total</b>	<b>\$ 3,890.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,890.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,890.00</b>	<b>\$ -</b>	<b>\$ 3,890.00</b>	
<b>1700-Tutoring</b>											
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 350.00	\$ 350.00	
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 4,000.00	\$ 4,000.00	
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ 1,023.00	\$ -	\$ 1,023.00	\$ (1,023.00)		\$ (1,023.00)	
<b>Total</b>	<b>\$ 18,700.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,700.00</b>	<b>\$ 1,023.00</b>	<b>\$ -</b>	<b>\$ 1,023.00</b>	<b>\$ 17,677.00</b>	<b>\$ 9,350.00</b>	<b>\$ 8,327.00</b>	
<b>1800-Stipends - Sports Teams</b>											
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ 13,396.00	\$ 2,887.00	
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ 1,024.80	\$ 220.20	
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ 2,677.50	\$ 892.50	
<b>Total</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,098.00</b>	<b>\$ 17,098.30</b>	<b>\$ 3,999.70</b>	
<b>2110-Social Work Services</b>											
2110.51900. Wages Paid - Social Worker	\$ 64,463.00	\$ -	\$ -	\$ 64,463.00	\$ 26,339.48	\$ -	\$ 26,339.48	\$ 38,123.52	\$ 38,123.92	\$ (0.40)	
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 14.28	\$ -	\$ 14.28	\$ 23.72	\$ 23.52	\$ 0.20	
2110.52200. FICA/Medicare Employer - Social Worker	\$ 935.00	\$ -	\$ -	\$ 935.00	\$ 381.94	\$ -	\$ 381.94	\$ 553.06	\$ 552.78	\$ 0.28	
2110.52800. Health Insurance - Social Worker	\$ 1,410.00	\$ -	\$ -	\$ 1,410.00	\$ -	\$ -	\$ -	\$ 1,410.00	\$ 1,410.00	\$ -	
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 180.00	\$ 20.00	
<b>Total</b>	<b>\$ 67,046.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,046.00</b>	<b>\$ 26,735.70</b>	<b>\$ -</b>	<b>\$ 26,735.70</b>	<b>\$ 40,310.30</b>	<b>\$ 40,290.22</b>	<b>\$ 20.08</b>	
<b>2130-Health Office</b>											
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 41,991.33	\$ -	\$ 41,991.33	\$ 34,058.67	\$ 34,058.84	\$ (0.17)	
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	
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	\$ 44.10	\$ -	\$ 44.10	\$ 31.90	\$ 31.50	\$ 0.40	

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	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	Notes
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 3,349.41	\$ -	\$ 3,349.41	\$ 4,728.59	\$ 4,728.93	\$ (0.34)	
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 5,196.45	\$ -	\$ 5,196.45	\$ 5,736.55	\$ 5,366.88	\$ 369.67	
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ -	\$ 439.50	\$ 439.50	\$ 145.50	\$ 130.95	\$ 14.55	
2130.53300. Other Prof/Tech Services	\$ -	\$ -	\$ -	\$ -	\$ 600.00	\$ -	\$ 600.00	\$ (600.00)		\$ (600.00)	
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 180.00	\$ 20.00	
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ 630.00	\$ 70.00	
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 445.00	\$ -	\$ 445.00	\$ 1,955.00	\$ 1,759.50	\$ 195.50	
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ 65.70	\$ 7.30	
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 220.00	\$ -	\$ 220.00	\$ 380.00	\$ 380.00	\$ -	
<b>Total</b>	<b>\$ 105,722.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 105,722.00</b>	<b>\$ 53,873.29</b>	<b>\$ 439.50</b>	<b>\$ 54,312.79</b>	<b>\$ 51,409.21</b>	<b>\$ 49,332.30</b>	<b>\$ 2,076.91</b>	
<b>2140-Psychological Services</b>											
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 20,586.69	\$ -	\$ 20,586.69	\$ 29,736.31	\$ 29,736.31	\$ -	
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 22.05	\$ -	\$ 22.05	\$ 15.95	\$ 15.75	\$ 0.20	
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 282.21	\$ -	\$ 282.21	\$ 447.79	\$ 447.47	\$ 0.32	
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 4,787.21	\$ -	\$ 4,787.21	\$ 5,302.79	\$ 5,164.51	\$ 138.28	
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00	
2140.56100. Assessment Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 819.00	\$ -	\$ 819.00	\$ 1,181.00	\$ 1,062.90	\$ 118.10	
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 62.89	\$ -	\$ 62.89	\$ 137.11	\$ 123.40	\$ 13.71	
<b>Total</b>	<b>\$ 65,381.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65,381.00</b>	<b>\$ 26,560.05</b>	<b>\$ -</b>	<b>\$ 26,560.05</b>	<b>\$ 38,820.95</b>	<b>\$ 38,350.34</b>	<b>\$ 470.61</b>	
<b>2150-Speech &amp; Audiology Services</b>											
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 34,483.48	\$ 28,905.28	\$ 63,388.76	\$ 0.24		\$ 0.24	
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 697.50	\$ 77.50	
<b>Total</b>	<b>\$ 64,164.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 64,164.00</b>	<b>\$ 34,483.48</b>	<b>\$ 28,905.28</b>	<b>\$ 63,388.76</b>	<b>\$ 775.24</b>	<b>\$ 697.50</b>	<b>\$ 77.74</b>	
<b>2160-PT/OT Services</b>											
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ -	\$ 28.13	\$ (28.13)	\$ (28.13)	\$ -	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28.13</b>	<b>\$ -</b>	<b>\$ 28.13</b>	<b>\$ (28.13)</b>	<b>\$ (28.13)</b>	<b>\$ -</b>	
<b>2210-Improvement of Instruction</b>											
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 890.00	\$ -	\$ 890.00	\$ 3,110.00	\$ 2,799.00	\$ 311.00	
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 749.00	\$ 165.00	\$ 914.00	\$ 5,086.00	\$ 4,577.40	\$ 508.60	
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00	
<b>Total</b>	<b>\$ 12,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,000.00</b>	<b>\$ 1,639.00</b>	<b>\$ 165.00</b>	<b>\$ 1,804.00</b>	<b>\$ 10,196.00</b>	<b>\$ 9,176.40</b>	<b>\$ 1,019.60</b>	
<b>2230-Technology</b>											
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 5,678.37	\$ -	\$ 5,678.37	\$ 6,635.63	\$ 6,635.84	\$ (0.21)	
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 4.41	\$ -	\$ 4.41	\$ 3.59	\$ 3.15	\$ 0.44	
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 425.58	\$ -	\$ 425.58	\$ 516.42	\$ 516.46	\$ (0.04)	
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 265.21	\$ -	\$ 265.21	\$ 226.79	\$ 227.36	\$ (0.57)	

**BOE Budget v. Actual  
12/31/2020**

	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	Notes
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 1,039.31	\$ -	\$ 1,039.31	\$ 1,147.69	\$ 1,073.36	\$ 74.33	
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 49,790.75	\$ 24,369.25	\$ 74,160.00	\$ -	\$ -	\$ -	
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 450.00	\$ 50.00	
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 657.00	\$ 593.96	\$ 1,250.96	\$ 749.04	\$ 674.14	\$ 74.90	
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 9,799.80	\$ -	\$ 9,799.80	\$ (8,799.80)	\$ (8,899.80)	\$ 100.00	
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 964.96	\$ -	\$ 964.96	\$ 2,035.04	\$ 1,831.54	\$ 203.50	
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 815.86	\$ 1,471.25	\$ 2,287.11	\$ 10,437.89	\$ 10,366.00	\$ 71.89	
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 2,972.15	\$ -	\$ 2,972.15	\$ 22,947.85	\$ 10,544.82	\$ 12,403.03	
<b>Total</b>	<b>\$ 135,248.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,248.00</b>	<b>\$ 72,413.40</b>	<b>\$ 26,434.46</b>	<b>\$ 98,847.86</b>	<b>\$ 36,400.14</b>	<b>\$ 23,422.86</b>	<b>\$ 12,977.28</b>	
<b>2310-Board of Education</b>											
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 5,444.00	\$ -	\$ 5,444.00	\$ 6,556.00	\$ 6,556.56	\$ (0.56)	
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 4.41	\$ -	\$ 4.41	\$ 3.59	\$ 3.15	\$ 0.44	
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 393.24	\$ -	\$ 393.24	\$ 524.76	\$ 524.80	\$ (0.04)	
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 258.46	\$ -	\$ 258.46	\$ 221.54	\$ 221.56	\$ (0.02)	
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	
2310.52700. Workers' Compensation - BOE Office	\$ 23,527.00	\$ -	\$ -	\$ 23,527.00	\$ 16,147.59	\$ 5,382.75	\$ 21,530.34	\$ 1,996.66	\$ -	\$ 1,996.66	
2310.52800. Health Insurance - BOE Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 2,759.09	\$ -	\$ 2,759.09	\$ 3,039.91	\$ 2,824.33	\$ 215.58	
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 23,242.50	\$ 2,582.50	
2310.55200. Property/Liability Insurance - BOE Office	\$ 20,244.00	\$ -	\$ -	\$ 20,244.00	\$ 14,854.50	\$ 4,535.50	\$ 19,390.00	\$ 854.00	\$ -	\$ 854.00	
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 4,410.49	\$ -	\$ 4,410.49	\$ (3,910.49)	\$ (3,910.49)	\$ -	
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 25.00	\$ -	\$ 25.00	\$ 275.00	\$ 247.50	\$ 27.50	
2310.56100. Supplies - BOE Office	\$ 1,400.00	\$ -	\$ -	\$ 1,400.00	\$ 1,110.74	\$ -	\$ 1,110.74	\$ 289.26	\$ 260.33	\$ 28.93	
2310.58100. Dues & Fees - BOE Office	\$ 2,416.00	\$ -	\$ -	\$ 2,416.00	\$ 13.25	\$ -	\$ 13.25	\$ 2,402.75	\$ 2,402.75	\$ -	
2310.58900. Graduation Costs - BOE Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	
<b>Total</b>	<b>\$ 97,417.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,417.00</b>	<b>\$ 45,420.77</b>	<b>\$ 9,918.25</b>	<b>\$ 55,339.02</b>	<b>\$ 42,077.98</b>	<b>\$ 36,372.99</b>	<b>\$ 5,704.99</b>	
<b>2320-Superintendents Office</b>											
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 41,100.00	\$ -	\$ 41,100.00	\$ 34,400.00	\$ 36,900.00	\$ (2,500.00)	
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 5,444.00	\$ -	\$ 5,444.00	\$ 6,556.00	\$ 6,556.56	\$ (0.56)	
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 4.41	\$ -	\$ 4.41	\$ 129.59	\$ 129.15	\$ 0.44	
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 989.19	\$ -	\$ 989.19	\$ 1,059.81	\$ 1,059.85	\$ (0.04)	
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 258.45	\$ -	\$ 258.45	\$ 221.55	\$ 221.57	\$ (0.02)	
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 2,759.09	\$ -	\$ 2,759.09	\$ 3,039.91	\$ 2,824.33	\$ 215.58	
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 900.00	\$ 100.00	
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 47.79	\$ -	\$ 47.79	\$ 252.21	\$ 226.99	\$ 25.22	
2320.58100. Dues & Fees - Superintendent's Office	\$ 1,561.00	\$ -	\$ -	\$ 1,561.00	\$ 450.00	\$ -	\$ 450.00	\$ 1,111.00	\$ 1,111.00	\$ -	
<b>Total</b>	<b>\$ 98,823.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 98,823.00</b>	<b>\$ 51,052.93</b>	<b>\$ -</b>	<b>\$ 51,052.93</b>	<b>\$ 47,770.07</b>	<b>\$ 49,929.45</b>	<b>\$ (2,159.38)</b>	

**BOE Budget v. Actual  
12/31/2020**

	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	Notes
<b>2400-School Administration Office</b>											
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 53,389.26	\$ -	\$ 53,389.26	\$ 66,610.74	\$ 62,856.41	\$ 3,754.33	
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 23,960.00	\$ -	\$ 23,960.00	\$ 35,879.00	\$ 27,265.49	\$ 8,613.51	
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 97.65	\$ -	\$ 97.65	\$ 66.35	\$ 93.45	\$ (27.10)	
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 2,524.80	\$ -	\$ 2,524.80	\$ 2,612.20	\$ 3,947.28	\$ (1,335.08)	
2400.52300. Pension Contributions - School Admin Office	\$ 1,811.00	\$ -	\$ -	\$ 1,811.00	\$ 208.95	\$ -	\$ 208.95	\$ 1,602.05	\$ 1,726.40	\$ (124.35)	
2400.52800. Health Insurance - School Administration Office	\$ 31,957.00	\$ -	\$ -	\$ 31,957.00	\$ 12,920.97	\$ -	\$ 12,920.97	\$ 19,036.03	\$ 12,352.44	\$ 6,683.59	
2400.53300. Other Prof/Tech Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00	
2400.55301. Postage	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	\$ 569.10	\$ -	\$ 569.10	\$ 2,930.90	\$ 2,637.81	\$ 293.09	
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ 675.00	\$ 75.00	
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 733.71	\$ 23.97	\$ 757.68	\$ 1,742.32	\$ 1,568.09	\$ 174.23	
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 955.00	\$ -	\$ 955.00	\$ 59.00	\$ 59.00	\$ -	
<b>Total</b>	<b>\$ 228,672.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 228,672.00</b>	<b>\$ 95,359.44</b>	<b>\$ 23.97</b>	<b>\$ 95,383.41</b>	<b>\$ 133,288.59</b>	<b>\$ 114,981.37</b>	<b>\$ 18,307.22</b>	
<b>2510-Business Office</b>											
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 42,119.98	\$ -	\$ 42,119.98	\$ 47,503.02	\$ 46,726.12	\$ 776.90	
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 39.69	\$ -	\$ 39.69	\$ 28.31	\$ 28.35	\$ (0.04)	
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 3,198.20	\$ -	\$ 3,198.20	\$ 3,657.80	\$ 3,657.91	\$ (0.11)	
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,060.87	\$ -	\$ 1,060.87	\$ 909.13	\$ 909.40	\$ (0.27)	
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 4,157.17	\$ -	\$ 4,157.17	\$ 4,588.83	\$ 4,293.49	\$ 295.34	
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 5,724.94	\$ -	\$ 5,724.94	\$ 9,275.06	\$ 9,275.06	\$ -	
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 3,658.80	\$ -	\$ 3,658.80	\$ 22,091.20	\$ 22,070.00	\$ 21.20	
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ 270.00	\$ 30.00	
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 268.47	\$ -	\$ 268.47	\$ 731.53	\$ 658.38	\$ 73.15	
<b>Total</b>	<b>\$ 149,313.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,313.00</b>	<b>\$ 60,228.12</b>	<b>\$ -</b>	<b>\$ 60,228.12</b>	<b>\$ 89,084.88</b>	<b>\$ 87,888.71</b>	<b>\$ 1,196.17</b>	
<b>2600-Building &amp; Grounds</b>											
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 52,836.03	\$ -	\$ 52,836.03	\$ 57,766.97	\$ 48,217.87	\$ 9,549.10	
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 58.38	\$ -	\$ 58.38	\$ 17.62	\$ 41.70	\$ (24.08)	
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 4,010.46	\$ -	\$ 4,010.46	\$ 4,565.54	\$ 3,652.41	\$ 913.13	
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 1,768.40	\$ -	\$ 1,768.40	\$ 1,682.60	\$ 1,673.11	\$ 9.49	
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 5,196.45	\$ -	\$ 5,196.45	\$ 13,610.55	\$ 5,366.88	\$ 8,243.67	
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 19,342.78	\$ 10,915.16	\$ 30,257.94	\$ (7,182.94)		\$ (7,182.94)	
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 3,645.70	\$ 3,967.36	\$ 7,613.06	\$ 321.94		\$ 321.94	
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 766.30	\$ -	\$ 766.30	\$ 4,233.70	\$ 3,810.33	\$ 423.37	
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 4,114.63	\$ -	\$ 4,114.63	\$ 885.37	\$ 796.83	\$ 88.54	
2600.54411. Water	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 876.23	\$ 1,250.00	\$ 2,126.23	\$ 373.77		\$ 373.77	
2600.54412. Sewer	\$ 1,700.00	\$ -	\$ -	\$ 1,700.00	\$ 500.09	\$ 850.00	\$ 1,350.09	\$ 349.91		\$ 349.91	

**BOE Budget v. Actual  
12/31/2020**

	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	Notes
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 8,187.05	\$ 4,548.00	\$ 12,735.05	\$ (1,735.05)		\$ (1,735.05)	
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00	\$ 90.00	\$ 10.00	
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 1,811.23	\$ -	\$ 1,811.23	\$ 14,188.77	\$ 12,769.89	\$ 1,418.88	
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 23,036.57	\$ 35,274.98	\$ 58,311.55	\$ 2,238.45	\$ 2,014.61	\$ 223.85	
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 1,255.68	\$ -	\$ 1,255.68	\$ 9,744.32	\$ 8,769.89	\$ 974.43	
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 6,546.23	\$ 5,001.13	\$ 11,547.36	\$ 5,428.64	\$ 4,885.78	\$ 542.86	
2600.56260. Gasoline	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 529.80	\$ -	\$ 529.80	\$ (129.80)		\$ (129.80)	
2600.57300. Equipment	\$ -	\$ -	\$ -	\$ -	\$ 179.00	\$ -	\$ 179.00	\$ (179.00)	\$ (179.00)	\$ -	
<b>Total</b>	<b>\$ 302,749.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 302,749.00</b>	<b>\$ 134,661.01</b>	<b>\$ 61,806.63</b>	<b>\$ 196,467.64</b>	<b>\$ 106,281.36</b>	<b>\$ 91,910.30</b>	<b>\$ 14,371.07</b>	
<b>2700-Student Transportation</b>											
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 152,972.17	\$ 260,724.89	\$ 413,697.06	\$ (37,748.06)	\$ (15,000.00)	\$ (22,748.06)	
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 10,491.00	\$ 75,764.00	\$ 86,255.00	\$ 25,995.00	\$ 12,997.50	\$ 12,997.50	
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 5,085.00	\$ 33,195.00	\$ 38,280.00	\$ 16,720.00	\$ 8,360.00	\$ 8,360.00	
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 4,387.50	\$ 4,387.50	
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,250.00	\$ 1,250.00	
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 5,751.54	\$ -	\$ 5,751.54	\$ 29,248.46	\$ 29,248.46	\$ -	
<b>Total</b>	<b>\$ 589,474.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 589,474.00</b>	<b>\$ 174,299.71</b>	<b>\$ 369,683.89</b>	<b>\$ 543,983.60</b>	<b>\$ 45,490.40</b>	<b>\$ 41,243.46</b>	<b>\$ 4,246.94</b>	
<b>6000-HS Tuition</b>											
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 714,638.14	\$ 560,415.80	\$ 1,275,053.94	\$ 22,704.06	\$ 17,028.05	\$ 5,676.01	
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 572,941.00	\$ -	\$ -	\$ 572,941.00	\$ 288,711.02	\$ 195,385.28	\$ 484,096.30	\$ 88,844.70	\$ 66,633.53	\$ 22,211.18	
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 108,500.80	\$ 152,580.64	\$ 261,081.44	\$ (85,393.44)	\$ (75,000.00)	\$ (10,393.44)	
<b>Total</b>	<b>\$ 2,046,387.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,046,387.00</b>	<b>\$ 1,111,849.96</b>	<b>\$ 908,381.72</b>	<b>\$ 2,020,231.68</b>	<b>\$ 26,155.32</b>	<b>\$ 8,661.57</b>	<b>\$ 17,493.75</b>	
<b>6100-Elementary Tuition</b>											
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 42,499.00	\$ 94,596.00	\$ 137,095.00	\$ 10,804.00	\$ 8,103.00	\$ 2,701.00	
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 77,305.50	\$ 37,461.50	\$ 114,767.00	\$ (69,140.00)	\$ 6,430.00	\$ (75,570.00)	
<b>Total</b>	<b>\$ 193,526.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,526.00</b>	<b>\$ 119,804.50</b>	<b>\$ 132,057.50</b>	<b>\$ 251,862.00</b>	<b>\$ (58,336.00)</b>	<b>\$ 14,533.00</b>	<b>\$ (72,869.00)</b>	
<b>Total Expenditures</b>	<b>\$ 6,688,595.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,688,595.00</b>	<b>\$ 2,968,076.38</b>	<b>\$ 1,553,005.28</b>	<b>\$ 4,521,081.66</b>	<b>\$ 2,167,513.34</b>	<b>\$ 2,002,440.40</b>	<b>\$ 165,072.95</b>	

**MEMORANDUM  
MUNICIPAL ACCOUNTABILITY REVIEW BOARD**

**To:** Municipal Accountability Review Board  
**From:** Julian Freund  
**Subject:** Update on West Haven Subcommittee  
**Date:** February 5, 2021

The West Haven Subcommittee last met on January 26, 2021. In addition to a review of the FY 2020 audit, the subcommittee was updated on the Board of Education analysis of potential State Partnership health plan savings and the status of the ADP project.

FY 2020 Audit: The City completed and submitted the audit by the December 31 deadline for the first time in several years. The City received an unmodified opinion on the financial statements, including the Federal and State Single Audits. General Fund Balance increased by \$2.2 million to a total General Fund Balance of \$3.576 million. The Sewer Fund and Allingtown Fire Fund also increased their respective fund balances considerably. The Subcommittee reviewed the auditor's findings, which included one material weakness on internal control (related to a year-end cash disbursement on the high school project), and the recommendations in the Management Letter.

<b>Fund</b>	<b>General Fund</b>	<b>Allingtown Fund</b>	<b>Sewer Fund</b>
<b>Beginning Fund Balance 7/1/19</b>	\$1,358,918	\$1,223,574	\$3,214,042
<b>Change in Fund Balance</b>	\$2,216,753	\$766,446	\$1,690,390
<b>Ending Fund Balance 6/30/19</b>	\$3,575,671	\$1,990,020	\$4,904,432

State Partnership Health Plan/BOE: The results of a follow-up analysis regarding the State Partnership health plan were presented. The analysis projects that the cost of transitioning retirees from the current Anthem self-insured plan to the Partnership would result in a greater cost than the cost of keeping the retirees in the self-insured plan after active employees move to the Partnership. The plan will be to transition active employees effective July 1, 2021. Retirees will continue to be covered in the Anthem plan.

ADP Implementation: Mr. Cieplinski reported that ADP system is currently scheduled to go live with the February 19 check cycle for the City and the following week for the Board of Education. Communications are being prepared for employees. Time clocks have been installed for all but two locations.

The next West Haven Subcommittee meeting is scheduled for February 23.

# City of West Haven

FY2021 6Mos Monthly Financial Report to  
the Municipal Accountability Review Board



**February 11, 2021**





To: Municipal Accountability Review Board  
 From: Frank M. Cieplinski  
 Date: 2/4/2021  
 Subject: City of West Haven Monthly Financial Report YTD December FY21

I) West Haven General Fund

A. Revenues

YTD revenues of \$85.514M are \$3.3M higher than the same period last year as higher tax revenues more than offset a fall in permits and investment income. To date collections of the current year tax levy are at 53.01% of the year compared to 52.88% in FY20 and a 5 year average of 53.04%. In addition \$1.1M of COVID relief funds have been received from the State.

Using the past three years as a baseline it would suggest that statistically at December the City should be at 51.3% of the annual operating revenues (excluding restructuring funds). Statistically this would infer that overall revenues would be higher than currently forecasted but given the current economic volatility it is prudent to be conservative.

Current operational revenue expectations are to be slightly above the annual budget (excluding COVID funds).

**GENERAL FUND : Revenue Comparisons FY18-FY21**

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	59.294	62.39%	56.011	57.81%	61.142	61.90%	64.130	62.53%
Licenses & Permits	0.678	34.05%	1.003	51.12%	0.723	50.80%	0.765	57.13%
Fines And Penalties	0.129	40.52%	0.151	52.78%	0.139	57.08%	0.223	64.90%
Revenue From Use Of Money	0.037	17.90%	0.124	30.76%	0.229	61.25%	0.091	77.35%
Fed/State Grants - Non MARB	17.718	33.47%	18.415	34.59%	17.738	33.46%	18.262	34.33%
Charges For Services	0.445	38.88%	0.533	44.22%	0.500	50.40%	0.494	42.96%
Other Revenues	0.894	46.59%	1.182	55.82%	0.766	42.61%	0.836	44.50%
Other Financing Sources	1.171	87.19%	1.064	69.74%	1.110	100.00%	0.714	74.06%
	<b>80.367</b>	<b>51.89%</b>	<b>78.483</b>	<b>49.79%</b>	<b>82.346</b>	<b>52.21%</b>	<b>85.514</b>	<b>52.94%</b>

\*Note : Does not reflect any MARB restructuring funds.

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

Variences favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Dec YTD	Dec YTD	Dec YTD %	FY20 YTD %	Projected	Dec YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	63,020,334	60,275,551	63.1%	62.9%	99,858,994	63.1%	32,711
Motor Vehicle Supplement	1,261,000	228,083	412,903	18.1%	27.8%	1,228,289	18.6%	(32,711)
Tax Levy - Prior Years	412,000	503,181	26,485	122.1%	6.9%	503,181	100.0%	91,181
Tax Levy - Suspense	100,000	77,345	90,908	77.3%	58.1%	153,988	50.2%	53,988
Tax Interest - Current Year	476,100	102,394	167,503	21.5%	32.6%	344,815	29.7%	(131,285)
Tax Interest - Prior Years	220,500	129,073	67,995	58.5%	30.8%	329,432	39.2%	108,932
Tax Interest - Suspense	125,000	69,370	100,186	55.5%	59.5%	137,299	50.5%	12,299
<b>41 Property Taxes</b>	<b>102,420,883</b>	<b>64,129,780</b>	<b>61,141,530</b>	<b>62.6%</b>	<b>61.9%</b>	<b>102,555,998</b>	<b>62.5%</b>	<b>135,115</b>
Building Permits	1,075,000	559,828	443,741	52.1%	45.7%	993,786	56.3%	(81,214)
Electrical Permits	177,000	43,617	84,890	24.6%	54.5%	81,205	53.7%	(95,795)
Zoning Permits	100,000	44,505	56,970	44.5%	54.9%	80,355	55.4%	(19,645)
Health Licenses	80,300	66,185	43,515	82.4%	102.8%	90,542	73.1%	10,242
Plumbing & Heating Permits	105,300	21,283	56,240	20.2%	58.0%	44,803	47.5%	(60,497)
Police & Protection Licenses	22,900	17,140	20,260	74.8%	79.7%	17,140	100.0%	(5,760)
Animal Licenses	15,400	3,625	2,829	23.5%	32.9%	11,789	30.7%	(3,611)
Excavation Permits	7,100	1,050	8,095	14.8%	82.4%	1,496	70.2%	(5,604)
City Clerk Fees	6,200	2,456	2,989	39.6%	52.2%	4,578	53.6%	(1,622)
Dog Pound Releases	300	902	(10)	300.7%	3.9%	902	100.0%	602
Marriage Licenses	3,800	3,616	2,688	95.2%	72.8%	10,749	33.6%	6,949
Sporting Licenses	250	36	98	14.4%	466.7%	310	11.6%	60
Alcoholic Beverage License	600	380	702	63.3%	61.9%	768	49.5%	168
<b>42 Licenses &amp; Permits</b>	<b>1,594,150</b>	<b>764,624</b>	<b>723,007</b>	<b>48.0%</b>	<b>50.8%</b>	<b>1,338,423</b>	<b>57.1%</b>	<b>(255,727)</b>
Bldg Code Violations	-	941	3,001	n/a	63.2%	941	100.0%	941
Fines And Penalties	32,500	39,249	7,577	120.8%	16.1%	39,249	100.0%	6,749
Parking Tags	219,600	182,581	128,233	83.1%	67.0%	303,062	60.2%	83,462
<b>43 Fines And Penalties</b>	<b>252,100</b>	<b>222,770</b>	<b>138,811</b>	<b>88.4%</b>	<b>57.1%</b>	<b>343,252</b>	<b>64.9%</b>	<b>91,152</b>
Investment Income	100,000	22,363	206,239	22.4%	59.2%	49,017	45.6%	(50,983)
Rent from City Facilities	17,700	68,683	22,290	388.0%	89.4%	68,683	100.0%	50,983
<b>44 Revenue From Use Of Money</b>	<b>117,700</b>	<b>91,046</b>	<b>228,529</b>	<b>77.4%</b>	<b>61.2%</b>	<b>117,700</b>	<b>77.4%</b>	<b>-</b>
Educational Cost Sharing	45,140,487	10,349,826	11,350,899	22.9%	25.2%	45,140,487	22.9%	-
Health Services	60,000	-	-	0.0%	0.0%	60,000	0.0%	-
Pilot-Colleges & Hospitals	5,527,988	5,527,988	5,527,988	100.0%	100.0%	5,527,988	100.0%	-
Muni Revenue Sharing	147,516	-	-	0.0%	0.0%	147,516	0.0%	-
Prop Tax Relief - Elderly & Disabl	-	-	2,000	n/a	100.0%	-	n/a	-
Prop Tax Relief - Total Disab	5,000	4,508	4,608	90.2%	100.0%	5,000	90.2%	-
Prop Tax Relief - Veterans	127,400	138,561	130,803	108.8%	100.0%	138,561	100.0%	11,161
Pilot-State Owned Property	181,198	181,198	181,198	100.0%	100.0%	181,198	100.0%	-
Mashentucket Pequot Grant	807,097	269,032	269,032	33.3%	33.3%	807,097	33.3%	-
Town Aid Road	617,268	309,787	-	50.2%	0.0%	617,268	50.2%	-
Fed/State Miscellaneous Grants	122,000	175,062	120,682	143.5%	79.9%	175,062	100.0%	53,062
Telephone Access Grant	95,000	-	-	0.0%	0.0%	95,000	0.0%	-
SCCRWA-Pilot Grant	301,100	156,117	151,031	51.8%	50.0%	301,100	51.8%	-
<b>45 Fed/State Grants</b>	<b>53,132,054</b>	<b>17,112,078</b>	<b>17,738,241</b>	<b>32.2%</b>	<b>33.5%</b>	<b>53,196,276</b>	<b>32.2%</b>	<b>64,222</b>
Record Legal Instrument Fees	656,250	462,420	367,809	70.5%	51.2%	656,250	70.5%	-
Miscellaneous - Parks & Recreation	340,000	7,507	102,428	2.2%	61.4%	340,000	2.2%	-
Miscellaneous - General Gov't	84,800	2,641	14,407	3.1%	27.5%	84,800	3.1%	-
Miscellaneous - Public Works	37,900	40	635	0.1%	1.9%	37,900	0.1%	-
Police Charges	13,500	3,854	14,073	28.5%	76.3%	13,500	28.5%	-
All Other Public Works	3,000	17,616	974	587.2%	39.4%	17,616	100.0%	14,616
<b>46 Charges For Services</b>	<b>1,135,450</b>	<b>494,077</b>	<b>500,325</b>	<b>43.5%</b>	<b>50.4%</b>	<b>1,150,066</b>	<b>43.0%</b>	<b>14,616</b>
Fire Dept Share of ERS	864,558	223,128	111,964	25.8%	14.6%	864,558	25.8%	-
Yale Contribution	422,651	444,796	444,561	105.2%	100.0%	444,796	100.0%	22,145
Sale of Property	-	29,000	12,000	n/a	100.0%	29,000	100.0%	29,000
Miscellaneous Revenue	195,300	22,286	16,085	11.4%	7.9%	243,708	9.1%	48,408
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	22,225	62,033	35.8%	84.3%	30,077	73.9%	(31,923)
Sewer Fee Collection Expenses	55,200	55,166	55,166	99.9%	100.0%	55,166	100.0%	(34)
Quigley/Yale Parking	43,603	18,168	21,801	41.7%	50.0%	43,603	41.7%	-
Insurance Reimbursement	26,400	12,884	23,808	48.8%	73.8%	12,884	100.0%	(13,516)
Organic Recycling Compost	10,600	8,492	18,630	80.1%	88.7%	8,492	100.0%	(2,108)
<b>47 Other Revenues</b>	<b>1,826,912</b>	<b>836,145</b>	<b>766,050</b>	<b>45.8%</b>	<b>42.6%</b>	<b>1,878,884</b>	<b>44.5%</b>	<b>51,972</b>
Residual Equity Transfers In	250,000	-	-	0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	713,643	713,643	1,109,575	100.0%	100.0%	713,643	100.0%	-
<b>48 Other Financing Sources</b>	<b>963,643</b>	<b>713,643</b>	<b>1,109,575</b>	<b>74.1%</b>	<b>100.0%</b>	<b>963,643</b>	<b>74.1%</b>	<b>-</b>
<b>Total Operational Revenue</b>	<b>161,442,892</b>	<b>84,364,163</b>	<b>82,346,068</b>	<b>52.3%</b>	<b>52.2%</b>	<b>161,544,242</b>	<b>52.2%</b>	<b>101,350</b>
COVID Relief Funds	-	1,150,257	-	n/a	n/a	1,150,257	100.0%	1,150,257
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
<b>Total General Fund Revenues</b>	<b>165,442,892</b>	<b>85,514,420</b>	<b>82,346,068</b>	<b>51.7%</b>	<b>51.2%</b>	<b>166,694,499</b>	<b>51.3%</b>	<b>1,251,607</b>

**CITY OF WEST HAVEN**  
**CURRENT YEAR TAX LEVY / MV**  
**December 2020**

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
July	40,906,558	39,787,303	40,636,486	36,896,969	41,337,588	32,810,815
August	3,311,366	6,573,519	5,192,803	11,343,112	7,817,042	18,217,098
September	652,710	476,553	568,217	883,587	904,547	1,035,740
October	1,004,568	815,955	822,118	493,826	532,280	593,125
November	607,654	837,197	558,796	548,481	875,040	931,618
December	7,808,428	8,140,855	9,739,833	5,353,068	9,221,956	9,660,020
January	26,199,708	26,044,887	24,813,164	28,991,624	26,502,343	-
February	4,317,898	5,509,758	6,497,672	6,655,587	6,558,742	-
March	1,331,065	1,656,917	1,418,868	1,695,458	1,143,833	-
April	411,871	421,858	875,085	991,489	306,974	-
May	117,543	133,560	263,825	332,013	846,497	-
June	168,034	284,729	(224,895)	620,562	1,279,516	-
<b>Total / Fcst</b>	<b>86,837,404</b>	<b>90,683,090</b>	<b>91,161,973</b>	<b>94,805,777</b>	<b>97,326,360</b>	<b>101,087,283</b>
<b>Dec YTD</b>	<b>54,291,284</b>	<b>56,631,381</b>	<b>57,518,253</b>	<b>55,519,044</b>	<b>60,688,454</b>	<b>63,248,417</b>
<b>% Total</b>	<b>62.52%</b>	<b>62.45%</b>	<b>63.09%</b>	<b>58.56%</b>	<b>62.36%</b>	<b>62.57%</b>
				<b>Dec YTD 5 Year Avg FY16-FY20</b>		<b>61.80%</b>

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

## B. Expenditures

YTD city expenses of \$35.630M are \$.372M below last year being driven by lower Debt Service amounts (\$1.263M) offset by increases in Police Department wages (\$406k), overtime (\$97k), and separation pay (\$44k) as well as increased Public Works expenses mostly related to timing.

Using the past three years as a baseline, at December the City should be at 49.81%% of the annual operating costs (excluding Healthcare/Debt/Contingency). Statistically this would infer that overall department costs would be lower than currently forecasted, however, a conservative approach is warranted to accommodate any YOY timing issues.

### GENERAL FUND : Cost Comparisons FY18-FY21

\$ Millions Expense Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	13.615	53.80%	12.108	46.90%	12.423	51.19%	12.885	50.74%
Debt Service	9.354	55.91%	11.195	65.42%	10.917	57.68%	9.563	51.93%
Health Ins. & Pension	6.459	49.58%	6.758	47.58%	7.016	51.56%	7.068	44.37%
Other Fixed Charges	1.671	47.05%	1.541	46.77%	1.717	60.26%	1.799	52.75%
Solid Waste & Recycling	3.023	99.14%	1.577	52.79%	1.546	48.60%	1.480	44.60%
Other Contractual Svcs	1.624	55.82%	1.165	40.70%	1.375	44.93%	1.194	34.54%
Electricity/Gas	0.722	41.24%	0.747	48.14%	0.272	15.58%	0.609	39.99%
Supplies & Materials	0.298	46.65%	0.210	37.30%	0.243	42.30%	0.210	33.93%
Capital Outlay	0.036	54.01%	0.015	19.12%	0.031	60.05%	0.030	32.67%
Other/Contingency	0.482	206.65%	0.131	22.45%	0.195	31.29%	0.508	15.74%
Fuel	0.151	45.72%	0.132	37.79%	0.090	26.51%	0.182	45.03%
Telephone	0.108	23.45%	0.098	13.37%	0.178	29.91%	0.103	19.88%
<b>Total City Expend.</b>	<b>37.543</b>	<b>55.17%</b>	<b>35.677</b>	<b>50.86%</b>	<b>36.003</b>	<b>51.56%</b>	<b>35.630</b>	<b>46.69%</b>
Salaries	19.324	37.37%	19.407	37.50%	21.947	42.54%	20.775	39.28%
Tuition	4.722	59.41%	3.575	42.34%	1.896	20.40%	3.126	36.52%
Student Transportation	2.413	45.91%	2.100	36.25%	1.104	18.67%	1.360	24.05%
Operation of Plant	1.994	58.30%	2.566	66.53%	1.137	31.00%	2.162	68.09%
Health Insurance	8.009	59.83%	7.423	55.44%	6.974	53.72%	7.546	53.97%
Other Fixed Costs	1.664	51.97%	1.882	54.89%	1.692	45.61%	1.824	54.05%
Purchased Services	0.619	41.24%	0.646	41.75%	0.401	27.15%	0.440	41.68%
Instruction	1.122	69.68%	0.961	69.20%	1.134	86.76%	1.678	131.84%
<b>Total Board of Ed.</b>	<b>39.866</b>	<b>45.29%</b>	<b>38.558</b>	<b>43.04%</b>	<b>36.285</b>	<b>40.34%</b>	<b>38.910</b>	<b>43.25%</b>

\*Note : FY21% reflects current YTD as a % of currently projected FY21

**CITY OF WEST HAVEN**  
**DEPARTMENT EXPENDITURES**  
**December 2020**

Variences favorable/(unfavorable)

Department	ACTUAL				FORECAST			
	FY21 Budget	Dec YTD Actual	Dec YTD FY20	Dec YTD % Budget	FY20 YTD % Actual	FY21 Projected	Dec YTD % Fcst	Δ to Budget
100 City Council	199,686	61,615	51,978	30.9%	28.3%	208,704	29.5%	(9,018)
105 Mayor	322,211	161,272	182,467	50.1%	59.2%	320,534	50.3%	1,677
110 Corporation Counsel	681,602	190,501	161,342	27.9%	35.8%	646,160	29.5%	35,442
115 Personnel Department	239,362	100,783	81,563	42.1%	47.5%	218,583	46.1%	20,779
120 Telephone Administration	336,336	28,638	107,046	8.5%	34.7%	336,336	8.5%	-
125 City Clerk	298,538	144,609	134,113	48.4%	41.9%	303,094	47.7%	(4,556)
130 Registrar Of Voters	145,502	50,117	73,916	34.4%	61.0%	146,547	34.2%	(1,045)
165 Probate Court	8,520	2,573	3,157	30.2%	37.8%	8,520	30.2%	-
190 Planning & Development	1,054,544	333,338	377,380	31.6%	48.1%	880,728	37.8%	173,816
<b>Central Government Total</b>	<b>3,286,301</b>	<b>1,073,445</b>	<b>1,172,961</b>	<b>32.7%</b>	<b>44.1%</b>	<b>3,069,206</b>	<b>35.0%</b>	<b>217,095</b>
200 Treasurer	7,600	3,800	3,800	50.0%	50.0%	7,600	50.0%	-
210 Comptroller	975,956	406,875	540,415	35.9%	52.3%	977,943	41.6%	(1,987)
220 Central Services	741,492	455,248	395,875	60.6%	61.8%	746,152	61.0%	(4,660)
230 Assessment	452,500	218,386	210,875	48.8%	47.9%	437,046	50.0%	15,454
240 Tax Collector	437,704	183,870	190,701	42.9%	43.4%	413,163	44.5%	24,541
<b>Finance Total</b>	<b>2,615,252</b>	<b>1,268,179</b>	<b>1,341,666</b>	<b>45.8%</b>	<b>52.4%</b>	<b>2,581,904</b>	<b>49.1%</b>	<b>33,348</b>
300 Emergency Report System C	2,043,241	785,894	713,563	41.2%	39.1%	2,036,238	38.6%	7,003
310 Police Department	13,542,122	7,245,182	6,637,915	53.7%	49.2%	13,798,227	52.5%	(256,105)
320 Animal Control	281,666	126,002	112,487	44.4%	50.0%	267,669	47.1%	13,997
330 Civil Preparedness	14,198	16,076	6,000	113.2%	40.1%	44,071	36.5%	(29,873)
<b>Public Service Total</b>	<b>15,881,227</b>	<b>8,173,154</b>	<b>7,469,964</b>	<b>52.1%</b>	<b>48.0%</b>	<b>16,146,205</b>	<b>50.6%</b>	<b>(264,978)</b>
400 Public Works Administration	550,209	188,018	160,660	31.1%	34.4%	546,403	34.4%	3,806
410 Engineering	439,311	174,856	55,536	51.5%	17.4%	398,827	43.8%	40,484
440 Central Garage	1,182,281	535,994	480,808	40.5%	44.3%	1,224,453	43.8%	(42,172)
450 Solid Waste	3,336,684	1,486,580	1,558,918	46.2%	44.5%	3,336,684	44.6%	-
460 Building & Ground Maintena	1,253,237	551,473	336,498	44.3%	32.2%	1,261,118	43.7%	(7,881)
470 Highways & Parks	4,092,636	1,870,635	1,836,817	46.3%	47.0%	4,152,181	45.1%	(59,545)
<b>Public Works Total</b>	<b>10,854,358</b>	<b>4,807,557</b>	<b>4,429,237</b>	<b>44.7%</b>	<b>42.9%</b>	<b>10,919,666</b>	<b>44.0%</b>	<b>(65,308)</b>
500 Human Resources	308,637	107,407	128,324	38.5%	43.9%	263,092	40.8%	45,545
510 Elderly Services	458,493	94,397	155,540	21.4%	35.2%	452,915	20.8%	5,578
520 Parks & Recreation	906,786	396,384	431,075	45.1%	56.7%	929,390	42.6%	(22,604)
530 Health Department	352,445	176,102	146,577	51.1%	43.2%	349,188	50.4%	3,257
<b>Health &amp; Human Services Total</b>	<b>2,026,361</b>	<b>774,290</b>	<b>861,516</b>	<b>39.8%</b>	<b>47.0%</b>	<b>1,994,585</b>	<b>38.8%</b>	<b>31,776</b>
600 Library	1,221,000	712,250	887,250	50.1%	62.4%	1,221,000	58.3%	-
800 City Insurance	800,977	532,225	572,003	66.4%	75.3%	800,977	66.4%	-
810 Employee Benefits	17,930,685	8,349,791	8,178,794	46.4%	52.8%	18,217,199	45.8%	(286,514)
820 Debt Service	18,643,292	9,562,520	10,916,913	50.7%	59.0%	18,415,639	51.9%	227,653
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	377,069	172,393	-223.8%	31.6%	2,897,126	13.0%	(716,287)
<b>Other Total</b>	<b>40,818,972</b>	<b>19,533,855</b>	<b>20,727,353</b>	<b>50.1%</b>	<b>56.4%</b>	<b>41,594,119</b>	<b>47.0%</b>	<b>(775,147)</b>
<b>Total City Departments</b>	<b>75,482,471</b>	<b>35,630,481</b>	<b>36,002,696</b>	<b>48.5%</b>	<b>51.7%</b>	<b>76,305,686</b>	<b>46.7%</b>	<b>(823,215)</b>
Board of Education	89,960,421	38,907,531	36,287,337	43.2%	40.7%	89,960,421	43.2%	-
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>74,538,011</b>	<b>72,290,033</b>	<b>45.6%</b>	<b>45.5%</b>	<b>166,266,107</b>	<b>44.8%</b>	<b>(823,215)</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**SUB CATEGORY EXPENDITURE REPORT**  
**December 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Dec YTD	Dec YTD	Dec YTD	FY20 YTD	FY21	Dec YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	9,850,403	9,691,240	48.1%	49.0%	19,610,300	50.2%	853,085
Part Time	971,057	523,811	476,563	53.9%	61.2%	1,049,946	49.9%	(78,889)
Overtime	1,840,212	1,459,925	1,288,500	79.3%	61.5%	2,550,457	57.2%	(710,245)
Longevity	653,400	346,925	337,238	53.1%	46.3%	686,275	50.6%	(32,875)
Fringe Reimbursements	1,239,400	642,936	492,259	51.9%	51.9%	1,189,193	54.1%	50,207
Other Personnel Services	311,281	60,883	136,756	19.6%	73.9%	307,105	19.8%	4,177
<b>51 Personnel Services</b>	<b>25,478,735</b>	<b>12,884,884</b>	<b>12,422,555</b>	<b>50.6%</b>	<b>50.7%</b>	<b>25,393,276</b>	<b>50.7%</b>	<b>85,459</b>
Advertising	54,848	23,765	21,699	43.3%	45.0%	58,028	41.0%	(3,180)
Building Maintenance	58,294	23,705	16,735	40.7%	11.7%	58,294	40.7%	-
Copier Machine & Rental	46,000	20,968	14,884	45.6%	35.8%	46,000	45.6%	-
Electricity	1,349,136	567,821	339,384	42.1%	36.0%	1,349,136	42.1%	-
Equipment Repair and Maintenance	84,800	21,939	36,527	25.9%	36.1%	84,800	25.9%	-
Financial Services	217,500	54,155	148,360	24.9%	75.8%	217,500	24.9%	-
Legal Services	200,000	11,997	12,709	6.0%	9.3%	200,000	6.0%	-
Maintenance Services	801,097	396,946	300,703	49.6%	46.2%	817,267	48.6%	(16,170)
Town Aid Road & Tree Manintenance	433,000	52,075	113,186	12.0%	28.7%	433,000	12.0%	-
Training	37,930	12,500	29,547	33.0%	51.3%	37,930	33.0%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	1,480,058	1,545,833	44.6%	44.5%	3,318,517	44.6%	(3,233)
Water	48,200	10,616	12,297	22.0%	44.0%	48,200	22.0%	-
Uniforms	184,432	158,117	158,023	85.7%	75.2%	196,228	80.6%	(11,796)
Other Contractual Services	1,287,061	418,058	429,235	32.5%	38.5%	1,308,413	32.0%	(21,352)
<b>52 Contractual Services</b>	<b>8,117,582</b>	<b>3,252,721</b>	<b>3,179,122</b>	<b>40.1%</b>	<b>42.2%</b>	<b>8,173,312</b>	<b>39.8%</b>	<b>(55,730)</b>
Motor Vehicle Parts	230,700	111,929	101,403	48.5%	41.9%	230,700	48.5%	-
Construction Supplies	68,593	6,734	31,072	9.8%	39.3%	68,593	9.8%	-
Office Supplies	71,500	26,696	27,362	37.3%	40.7%	71,500	37.3%	-
Other Supplies & Materials	236,788	64,208	83,189	27.1%	35.3%	246,942	26.0%	(10,154)
<b>53 Supplies &amp; Materials</b>	<b>607,581</b>	<b>209,567</b>	<b>243,026</b>	<b>34.5%</b>	<b>38.9%</b>	<b>617,735</b>	<b>33.9%</b>	<b>(10,154)</b>
Health & General Liability Insurance	12,198,966	5,211,592	5,327,080	42.7%	52.9%	12,198,966	42.7%	-
FICA	1,432,900	792,344	706,453	55.3%	51.0%	1,584,246	50.0%	(151,346)
Pension	3,593,278	1,856,145	1,688,946	51.7%	53.0%	3,728,446	49.8%	(135,168)
Workers Compensation	1,500,000	830,036	953,531	55.3%	53.9%	1,500,000	55.3%	-
Debt Service	18,282,165	9,304,118	10,567,062	50.9%	59.2%	18,054,512	51.5%	227,653
Debt Service (Water Purification)	361,127	258,402	349,851	71.6%	53.1%	361,127	71.6%	-
Other Fixed Charges	248,929	176,320	57,400	70.8%	19.3%	325,889	54.1%	(76,960)
<b>54 Fixed Charges</b>	<b>37,617,365</b>	<b>18,428,957</b>	<b>19,650,323</b>	<b>49.0%</b>	<b>55.8%</b>	<b>37,753,186</b>	<b>48.8%</b>	<b>(135,821)</b>
Capital Outlay	93,075	30,424	31,418	32.7%	36.8%	93,135	32.7%	(60)
<b>55 Capital Outlay</b>	<b>93,075</b>	<b>30,424</b>	<b>31,418</b>	<b>32.7%</b>	<b>36.8%</b>	<b>93,135</b>	<b>32.7%</b>	<b>(60)</b>
Contingency Services	150,000	-	18,387	0.0%	11.6%	150,000	0.0%	-
Other Contingency	2,357,647	507,529	176,263	21.5%	27.3%	3,073,934	16.5%	(716,287)
<b>56 Other/Contingency</b>	<b>2,507,647</b>	<b>507,529</b>	<b>194,650</b>	<b>20.2%</b>	<b>24.2%</b>	<b>3,223,934</b>	<b>15.7%</b>	<b>(716,287)</b>
Fuel	415,000	182,365	90,479	43.9%	31.7%	405,000	45.0%	10,000
Telephone	520,486	103,482	177,602	19.9%	35.6%	520,486	19.9%	-
Gas Heat	125,000	30,552	13,520	24.4%	11.1%	125,623	24.3%	(623)
<b>Total City Departments</b>	<b>75,482,471</b>	<b>35,630,481</b>	<b>36,002,696</b>	<b>47.2%</b>	<b>51.7%</b>	<b>76,305,686</b>	<b>46.7%</b>	<b>(823,215)</b>
Salaries	52,888,187	20,771,933	21,949,179	39.3%	42.0%	52,888,187	39.3%	-
Health Insurance	13,980,252	7,545,700	6,974,197	54.0%	52.6%	13,980,252	54.0%	-
Benefits & Fixed Charges	3,375,000	1,824,195	1,691,954	54.1%	51.8%	3,375,000	54.1%	-
Tuition	8,560,500	3,126,335	1,895,859	36.5%	20.4%	8,560,500	36.5%	-
Student Transportation	5,653,600	1,359,835	1,104,096	24.1%	22.4%	5,653,600	24.1%	-
Operation of Plant	3,175,773	2,162,378	1,136,991	68.1%	30.2%	3,175,773	68.1%	-
Purchased Services	1,054,709	439,609	400,974	41.7%	36.7%	1,054,709	41.7%	-
Instruction	1,272,400	1,677,545	1,134,086	131.8%	85.3%	1,272,400	131.8%	-
Board of Education	89,960,421	38,907,531	36,287,337	43.2%	40.7%	89,960,421	43.2%	-
<b>Total General Fund Expenses</b>	<b>165,442,892</b>	<b>74,538,011</b>	<b>72,290,033</b>	<b>45.1%</b>	<b>45.5%</b>	<b>166,266,107</b>	<b>44.8%</b>	<b>(823,215)</b>

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN  
BOARD OF EDUCATION EXPENDITURE REPORT  
December 2020**

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Dec YTD	Dec YTD	Dec YTD	FY20 YTD	FY21	Dec YTD	Δ to Budget
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	
Superintendent / Principals / Asst.	2,350,120	919,443	936,797	39.1%	41.8%	2,350,120	39.1%	-
Teachers - Classroom	27,641,017	10,844,300	11,210,166	39.2%	41.0%	27,641,017	39.2%	-
Teachers - Special Education	6,003,419	2,324,851	2,371,541	38.7%	40.0%	6,003,419	38.7%	-
Teachers - Special Area	3,461,446	1,356,665	1,329,823	39.2%	39.0%	3,461,446	39.2%	-
Teachers - Substitutes/Interns	689,815	167,744	184,290	24.3%	26.4%	689,815	24.3%	-
Teacher Aides	2,992,839	1,332,036	1,386,648	44.5%	46.3%	2,992,839	44.5%	-
Pupil Services	1,603,220	632,780	694,933	39.5%	44.4%	1,603,220	39.5%	-
Clerical	1,551,638	765,570	776,158	49.3%	51.0%	1,551,638	49.3%	-
School Nurses	1,039,846	380,687	351,454	36.6%	34.3%	1,039,846	36.6%	-
Coordinators/Directors	1,114,632	478,514	431,816	42.9%	40.6%	1,114,632	42.9%	-
Custodial / Maintenance	3,006,539	1,346,703	1,456,426	44.8%	48.3%	3,006,539	44.8%	-
Lunch Aides	300,000	40,073	137,127	13.4%	45.7%	300,000	13.4%	-
Para Subs-Instructional Aides	105,000	68,058	104,287	64.8%	99.3%	105,000	64.8%	-
Homebound	125,000	5,295	25,565	4.2%	20.5%	125,000	4.2%	-
Detached Worker	98,261	30,257	31,003	30.8%	31.6%	98,261	30.8%	-
Athletic Coaches	200,417	38,979	62,662	19.4%	47.5%	200,417	19.4%	-
Adult Education	150,000	36,966	53,254	24.6%	35.5%	150,000	24.6%	-
Severance Pay	300,000	-	405,230	0.0%	100.0%	300,000	0.0%	-
Student Activity Advisors	154,978	3,012	-	1.9%	0.0%	154,978	1.9%	-
Salaries	52,888,187	20,771,933	21,949,179	39.3%	42.0%	52,888,187	39.3%	-
Health Insurance	13,980,252	7,545,700	6,974,197	54.0%	52.6%	13,980,252	54.0%	-
Medicare Only - Taxes	825,000	326,453	336,663	39.6%	41.9%	825,000	39.6%	-
Social Security	697,300	293,886	331,423	42.1%	48.1%	697,300	42.1%	-
Property & Liability Insurance	525,000	471,261	487,606	89.8%	97.1%	525,000	89.8%	-
Worker's Compensation	662,100	250,445	214,461	37.8%	38.8%	662,100	37.8%	-
Retirement Contributions	384,100	149,144	152,637	38.8%	47.1%	384,100	38.8%	-
Life Insurance	172,200	65,933	65,499	38.3%	30.8%	172,200	38.3%	-
Travel / Convention / Dues	56,700	116,280	76,477	205.1%	65.9%	56,700	205.1%	-
Other Benefits & Fixed Charges	52,600	150,793	27,189	286.7%	39.4%	52,600	286.7%	-
Benefits & Fixed Charges	17,355,252	9,369,895	8,666,151	54.0%	52.4%	17,355,252	54.0%	-
Tuition	8,560,500	3,126,335	1,895,859	36.5%	20.4%	8,560,500	36.5%	-
Bus Service	3,434,400	1,008,449	681,268	29.4%	22.3%	3,434,400	29.4%	-
Transportation - Phys. Handicapped	1,823,200	283,016	250,512	15.5%	16.6%	1,823,200	15.5%	-
Transportation - Regional VOC	283,900	61,268	115,362	21.6%	45.4%	283,900	21.6%	-
Transportation - Student Activities	112,100	7,102	56,954	6.3%	52.2%	112,100	6.3%	-
Student Transportation	5,653,600	1,359,835	1,104,096	24.1%	22.4%	5,653,600	24.1%	-
Site Repairs & Improvements	627,800	1,249,644	91,239	199.1%	12.7%	627,800	199.1%	-
Electricity	1,058,733	393,822	348,696	37.2%	32.9%	1,058,733	37.2%	-
Heating	431,000	54,747	126,846	12.7%	24.2%	431,000	12.7%	-
Water	84,800	37,408	46,001	44.1%	34.3%	84,800	44.1%	-
Telephone & Communications	246,300	52,067	93,321	21.1%	28.9%	246,300	21.1%	-
Building Security	388,740	265,994	175,272	68.4%	45.3%	388,740	68.4%	-
Solid Waste / Recycling	215,600	83,240	105,594	38.6%	53.9%	215,600	38.6%	-
Supplies & Equipment	107,100	23,791	148,912	22.2%	40.5%	107,100	22.2%	-
Other Expenses	15,700	1,665	1,110	10.6%	2.2%	15,700	10.6%	-
Operation of Plant	3,175,773	2,162,378	1,136,991	68.1%	30.2%	3,175,773	68.1%	-
Photocopy Services	269,809	128,502	177,068	47.6%	65.6%	269,809	47.6%	-
Consultant Services	260,000	182,035	74,763	70.0%	28.8%	260,000	70.0%	-
Police And Fire	361,000	-	415	0.0%	0.6%	361,000	0.0%	-
Printing / Postage / Supplies	68,400	48,878	17,101	71.5%	23.5%	68,400	71.5%	-
Other Services	95,500	80,194	131,627	84.0%	31.6%	95,500	84.0%	-
Purchased Services	1,054,709	439,609	400,974	41.7%	36.7%	1,054,709	41.7%	-
Instruction	1,272,400	1,677,545	1,134,086	131.8%	85.3%	1,272,400	131.8%	-
Board of Education	89,960,421	38,907,531	36,287,337	43.2%	40.7%	89,960,421	43.2%	-

Note : YTD actuals exclude encumbrances

**CITY OF WEST HAVEN**  
**Summary of Revenues and Expenditures**  
**December 2020**

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Dec YTD Actual	FY20 Projected	Dec YTD FY20	Dec YTD % Budget	FY20 YTD % Actual	Projected FY21	Dec YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	102,420,883		64,129,780	98,769,515	61,141,530	62.6%	61.9%	102,555,998	62.5%	135,115
42 Licenses & Permits	1,594,150		764,624	1,423,277	723,007	48.0%	50.8%	1,338,423	57.1%	(255,727)
43 Fines And Penalties	252,100		222,770	243,204	138,811	88.4%	57.1%	343,252	64.9%	91,152
44 Revenue From Use Of Money	117,700		91,046	373,110	228,529	77.4%	61.2%	117,700	77.4%	-
45 Fed/State Grants - Non MARB	53,132,054		17,112,078	53,005,594	17,738,241	32.2%	33.5%	53,196,276	32.2%	64,222
46 Charges For Services	1,135,450		494,077	992,695	500,325	43.5%	50.4%	1,150,066	43.0%	14,616
47 Other Revenues	1,826,912		836,145	1,797,796	766,050	45.8%	42.6%	1,878,884	44.5%	51,972
48 Other Financing Sources	963,643		713,643	1,109,575	1,109,575	74.1%	100.0%	963,643	74.1%	-
<b>Total Operational Revenues</b>	<b>161,442,892</b>		<b>84,364,163</b>	<b>157,714,765</b>	<b>82,346,068</b>	<b>52.3%</b>	<b>52.2%</b>	<b>161,544,242</b>	<b>52.2%</b>	<b>101,350</b>
COVID Relief Funds	-		1,150,257	-	-			1,150,257	100.0%	1,150,257
45 Fed/State Grants - MARB	4,000,000		-	3,115,000	-	0.0%	0.0%	4,000,000	0.0%	-
<b>Total Revenue</b>	<b>165,442,892</b>		<b>85,514,420</b>	<b>160,829,765</b>	<b>82,346,068</b>	<b>51.7%</b>	<b>51.2%</b>	<b>166,694,499</b>	<b>51.3%</b>	<b>1,251,607</b>
<b>EXPENDITURES</b>										
Central Government	3,286,301		1,073,445	2,657,788	1,172,961	32.7%	44.1%	3,069,206	35.0%	217,095
Finance	2,615,252		1,268,179	2,560,423	1,341,666	48.5%	52.4%	2,581,904	49.1%	33,348
Public Service	15,881,227		8,173,154	15,546,388	7,469,964	51.5%	48.0%	16,146,205	50.6%	(264,978)
Public Works	10,854,358		4,807,557	10,325,393	4,429,237	44.3%	42.9%	10,919,666	44.0%	(65,308)
Health & Human Services	2,026,361		774,290	1,832,675	861,516	38.2%	47.0%	1,994,585	38.8%	31,776
City Insurance	800,977		532,225	759,221	572,003	66.4%	75.3%	800,977	66.4%	-
Employee Benefits	17,930,685		8,349,791	15,486,615	8,178,794	46.6%	52.8%	18,217,199	45.8%	(286,514)
Debt Service	18,643,292		9,562,520	18,498,827	10,916,913	51.3%	59.0%	18,415,639	51.9%	227,653
Library / Other	1,263,179		712,250	1,460,088	887,250	56.4%	60.8%	1,263,179	56.4%	-
Contingency Services	150,000		-	158,587	18,387	0.0%	11.6%	150,000	0.0%	-
Other Contingency	2,030,839		377,069	386,643	154,006	18.6%	39.8%	2,747,126	13.7%	(716,287)
<b>Total City Departments</b>	<b>75,482,471</b>		<b>35,630,481</b>	<b>69,672,648</b>	<b>36,002,696</b>	<b>47.2%</b>	<b>51.7%</b>	<b>76,305,686</b>	<b>46.7%</b>	<b>(823,215)</b>
Board of Education	89,960,421		38,907,531	89,156,482	36,287,337	43.2%	40.7%	89,960,421	43.2%	-
<b>Total Expenditures</b>	<b>165,442,892</b>		<b>74,538,011</b>	<b>158,829,130</b>	<b>72,290,033</b>	<b>45.1%</b>	<b>45.5%</b>	<b>166,266,107</b>	<b>44.8%</b>	<b>(823,215)</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>10,976,408</b>	<b>2,000,635</b>	<b>10,056,036</b>			<b>428,392</b>		<b>428,392</b>



II) West Haven Sewer Fund

**SEWER FUND : Revenue Comparisons FY18-FY21**

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Charges For Services	7.365	61.41%	6.656	57.10%	6.999	59.72%	6.931	59.89%
Fed/State Grants - Non MARB	0.092	65.80%	0.009	100.00%	-		-	
Other Revenues	0.170	68.48%	0.070	31.01%	0.230	59.53%	0.126	44.57%
	<b>7.627</b>	<b>61.60%</b>	<b>6.735</b>	<b>56.63%</b>	<b>7.229</b>	<b>59.71%</b>	<b>7.057</b>	<b>59.53%</b>

**SEWER FUND : Cost Comparisons FY18-FY21**

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.069	48.93%	1.054	47.88%	1.139	47.55%	1.146	45.56%
Capital Outlay	1.344	55.58%	1.233	52.35%	1.335	53.48%	1.330	45.27%
Electricity/Gas/Water	0.539	40.12%	0.589	44.19%	0.333	28.52%	0.606	41.65%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.628	53.60%	0.307	35.21%	0.256	24.36%	0.263	25.18%
Other Fixed Charges	0.362	36.63%	0.310	29.04%	0.416	49.03%	0.218	22.96%
Supplies & Materials	0.439	46.97%	0.423	43.41%	0.313	29.04%	0.519	39.98%
Health Ins. & Pension	0.048	42.67%	0.073	35.62%	0.013	18.92%	0.014	7.14%
Other/Contingency	0.412	73.83%	0.434	60.82%	0.489	92.10%	0.381	38.09%
Fuel	0.006	32.35%	0.009	40.24%	0.006	21.22%	0.010	40.83%
Telephone	0.005	70.57%	0.001	43.62%	0.001	40.93%	0.001	9.77%
	<b>5.666</b>	<b>53.71%</b>	<b>5.150</b>	<b>49.21%</b>	<b>4.960</b>	<b>48.04%</b>	<b>4.850</b>	<b>41.10%</b>

\*Note : FY21% reflects current YTD as a % of currently projected FY21

Overall Revenues are \$172k below prior year due to a smaller Nitrogen Credit compared to last year and timing on fees from the Town of Orange that have not yet been received.

Expenses are below last year due the drop in CWF debt transfers for debt service being paid for by the general fund.

Current projections are reflecting a small surplus for the year.

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

	FY21 Budget	Forecast	Dec YTD		FY20 Actual	Dec YTD	
			Actual	% Fcst		Actual	% Actual
Regular Wages	1,957,086	1,771,862	830,955	46.9%	1,710,360	834,564	48.8%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	692,654	315,367	45.5%	633,600	304,166	48.0%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	50,000	50,000	-	0.0%	-	-	0.0%
Other Personnel Services	1,530	1,530	-	0.0%	1,050	600	57.1%
<b>51 Personnel Services</b>	<b>2,556,047</b>	<b>2,516,046</b>	<b>1,146,322</b>	<b>45.6%</b>	<b>2,345,011</b>	<b>1,139,330</b>	<b>48.6%</b>
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	-	-	-	0.0%	-	-	0.0%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	1,200,000	1,200,000	535,722	44.6%	1,220,505	283,506	23.2%
Equipment Repair and Maintenance	220,000	220,000	22,706	10.3%	293,597	20,570	7.0%
Financial Services	55,166	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	80,000	10,785	13.5%	46,795	16,019	34.2%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	8,018	53.5%	12,998	3,600	27.7%
Water	190,000	190,000	64,269	33.8%	114,693	44,366	38.7%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	674,000	166,209	24.7%	600,398	160,755	26.8%
<b>52 Contractual Services</b>	<b>2,434,166</b>	<b>2,434,166</b>	<b>862,875</b>	<b>35.4%</b>	<b>2,344,153</b>	<b>583,982</b>	<b>24.9%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	-	-	-	0.0%	-	-	0.0%
Other Supplies & Materials	1,298,000	1,298,000	518,941	40.0%	1,081,779	313,445	29.0%
<b>53 Supplies &amp; Materials</b>	<b>1,298,000</b>	<b>1,298,000</b>	<b>518,941</b>	<b>40.0%</b>	<b>1,081,779</b>	<b>313,445</b>	<b>29.0%</b>
Health & General Liability Insurance	200,000	200,000	14,279	7.1%	67,429	12,761	18.9%
FICA	178,880	178,880	73,922	41.3%	165,035	78,276	47.4%
Pension	-	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	91,820	91,820	100.0%	26,005	14,845	57.1%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	361,228	361,228	361,128	100.0%	658,875	658,875	100.0%
Other Fixed Charges	678,624	678,624	52,265	7.7%	675,993	323,197	47.8%
<b>54 Fixed Charges</b>	<b>1,468,732</b>	<b>1,510,552</b>	<b>593,413</b>	<b>39.3%</b>	<b>1,593,337</b>	<b>1,087,954</b>	<b>68.3%</b>
Capital Outlay	2,937,987	2,937,987	1,330,055	45.3%	2,496,491	1,335,248	53.5%
<b>55 Capital Outlay</b>	<b>2,937,987</b>	<b>2,937,987</b>	<b>1,330,055</b>	<b>45.3%</b>	<b>2,496,491</b>	<b>1,335,248</b>	<b>53.5%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	1,000,000	380,890	38.1%	530,709	488,789	92.1%
<b>56 Other/Contingency</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>380,890</b>	<b>38.1%</b>	<b>530,709</b>	<b>488,789</b>	<b>92.1%</b>
Fuel	25,000	25,000	10,207	40.8%	28,710	6,091	21.2%
Telephone	12,000	12,000	1,172	9.8%	2,282	934	40.9%
Gas Heat	66,000	66,000	6,383	9.7%	30,469	4,727	15.5%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
<b>Total City Departments</b>	<b>11,797,932</b>	<b>11,799,751</b>	<b>4,850,260</b>	<b>41.1%</b>	<b>10,452,942</b>	<b>4,960,500</b>	<b>47.5%</b>

Note : YTD actuals exclude encumbrances

**WEST HAVEN SEWER**  
**Summary of Revenues and Expenditures**  
**December 2020**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>					<b>FORECAST</b>				
	FY21	Budget	Dec YTD Actual	FY20 Actual	Dec YTD FY20	Dec YTD % Budget	FY20 YTD % Actual	Projected FY21	Dec YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	-	-	-	-	-	-	-	-	-	-
42 Licenses & Permits	-	-	-	-	-	-	-	-	-	-
44 Revenue From Use Of Money	-	-	-	-	-	-	-	-	-	-
45 Fed/State Grants - Non MARB	-	-	-	-	-	-	-	-	-	-
46 Charges For Services	11,571,507	6,930,743	11,700,602	6,998,561	59.9%	59.8%	11,571,507	59.9%	-	
47 Other Revenues	226,425	125,785	386,484	230,059	55.6%	59.5%	282,210	44.6%	55,785	
<b>Total Revenue</b>	<b>11,797,932</b>	<b>7,056,528</b>	<b>12,087,086</b>	<b>7,228,620</b>	<b>59.8%</b>	<b>59.8%</b>	<b>11,853,717</b>	<b>59.5%</b>	<b>55,785</b>	
<b>EXPENDITURES</b>										
Personnel Services	2,556,047	1,146,322	2,345,011	1,139,330	44.8%	48.6%	2,516,046	45.6%	40,001	
Electricity/Gas/Water	1,456,000	606,375	1,365,668	332,599	41.6%	24.4%	1,456,000	41.6%	-	
Other Contractual Services	1,044,166	262,884	1,008,954	256,110	25.2%	25.4%	1,044,166	25.2%	-	
Supplies & Materials	1,298,000	518,941	1,081,779	313,445	40.0%	29.0%	1,298,000	40.0%	-	
Health & General Liability Insurance	200,000	14,279	67,429	12,761	7.1%	18.9%	200,000	7.1%	-	
Debt Service	361,228	361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-	
Other Fixed Charges	907,504	218,007	867,033	416,318	24.0%	48.0%	949,324	23.0%	(41,820)	
Capital Outlay	2,937,987	1,330,055	2,496,491	1,335,248	45.3%	53.5%	2,937,987	45.3%	-	
Other Contingency	1,000,000	380,890	530,709	488,789	38.1%	92.1%	1,000,000	38.1%	-	
Fuel	25,000	10,207	28,710	6,091	40.8%	21.2%	25,000	-	-	
Telephone	12,000	1,172	2,282	934	9.8%	40.9%	12,000	9.8%	-	
<b>Total Expenditures</b>	<b>11,797,932</b>	<b>4,850,260</b>	<b>10,452,942</b>	<b>4,960,500</b>	<b>41.1%</b>	<b>47.5%</b>	<b>11,799,751</b>	<b>41.1%</b>	<b>(1,819)</b>	
<b>Surplus / (Deficit)</b>	<b>-</b>	<b>2,206,268</b>	<b>1,634,144</b>	<b>2,268,121</b>		<b>138.8%</b>	<b>53,966</b>			

III) Allingtown Fire Department

**AFD : Revenue Comparisons FY18-FY21**

\$ Millions Revenue Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Property Taxes	3.886	64.93%	3.993	56.36%	4.496	62.16%	4.706	63.25%
Licenses & Permits	0.005	2.57%	0.107	79.25%	0.073	61.63%	0.018	23.47%
Revenue From Use Of Money	0.004	100.00%	-	0.00%	-		-	
Fed/State Grants - Non MARB	0.414	93.85%	0.170	85.81%	0.190	78.71%	0.990	97.41%
Charges For Services	(0.001)	-8.49%	0.004	32.55%	0.008	76.22%	0.000	7.00%
Other Revenues	0.018	12.44%	0.021	6.54%	0.013	7.96%	0.114	86.64%
	<b>4.326</b>	<b>63.76%</b>	<b>4.295</b>	<b>55.39%</b>	<b>4.780</b>	<b>61.58%</b>	<b>5.828</b>	<b>67.23%</b>

**AFD : Cost Comparisons FY18-FY21**

\$ Millions Cost Category	Fiscal 2018		Fiscal 2019		Fiscal 2020		Fiscal 2021	
	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr	YTD	% of Yr
Payroll and Personnel	1.118	49.46%	0.997	49.72%	1.014	48.71%	1.104	48.22%
Health Ins. & Pension	1.401	45.16%	1.764	49.87%	2.052	54.87%	2.456	49.18%
Telephone	0.090	35.10%	0.102	39.46%	0.066	20.46%	0.067	23.17%
Other Fixed Charges	0.163	123.98%	0.103	65.31%	0.077	21.21%	0.036	19.95%
Electricity/Gas/Water	0.091	47.97%	0.095	48.67%	0.091	46.32%	0.098	45.53%
Other/Contingency	0.007	13.62%	0.026	42.67%	0.000	0.57%	0.000	0.12%
Other Contractual Svcs	0.056	54.88%	0.038	34.57%	0.079	55.35%	0.050	37.48%
Capital Outlay	0.007	7.29%	0.005	4.89%	0.006	6.33%	0.037	12.12%
Supplies & Materials	0.024	64.90%	0.013	38.10%	0.016	42.10%	0.055	57.36%
Fuel	0.002	12.80%	0.004	31.57%	0.004	28.63%	0.000	0.04%
	<b>2.959</b>	<b>47.39%</b>	<b>3.148</b>	<b>48.64%</b>	<b>3.406</b>	<b>48.55%</b>	<b>3.904</b>	<b>44.23%</b>

\*Note : FY21% reflects current YTD as a % of currently projected FY21

Tax collections for Allingtown are ahead of prior year and overall revenues are well above prior year resulting from the State pilot funds secured this year (\$960k) reported in the Fed/State Grants-Non MARB line.

The YOY increase in expenses relates to the additional pension contribution made (and planned for in the budget) using the monies secured from the aforementioned pilot funds. It should be noted that the additional \$60k from the State pilot funds in excess of budget have been set aside to cover any cost overruns.

Overtime costs are running hotter than last year and given the current trajectory I am forecasting a deficit for the year. I have reached out to AFD for clarification around what we are seeing.

**ALLINGTOWN FIRE DEPARTMENT**  
**SUB CATEGORY EXPENDITURE REPORT**  
**December 2020**

	Dec YTD				Dec YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	1,690,482	818,987	48.4%	1,597,039	781,309	48.9%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	360,000	570,349	281,470	49.4%	418,256	219,280	52.4%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	28,246	3,246	11.5%	17,604	13,117	74.5%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
<b>51 Personnel Services</b>	<b>2,127,989</b>	<b>2,289,077</b>	<b>1,103,703</b>	<b>48.2%</b>	<b>2,032,898</b>	<b>1,013,706</b>	<b>49.9%</b>
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	19,600	2,027	10.3%	45,738	28,884	63.2%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	16,300	16,300	7,675	47.1%	16,300	7,406	45.4%
Equipment Repair and Maintenance	34,200	34,200	17,645	51.6%	54,415	24,961	45.9%
Financial Services	13,000	13,000	148	1.1%	9,000	9,000	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	-	-	-	0.0%	-	-	0.0%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	32,000	32,000	12,076	37.7%	9,770	4,558	46.7%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	188,025	188,025	88,568	47.1%	172,544	83,192	48.2%
Uniforms	16,000	16,000	8,747	54.7%	10,690	7,913	74.0%
Other Contractual Services	19,000	19,000	9,505	50.0%	13,207	4,048	30.6%
<b>52 Contractual Services</b>	<b>338,125</b>	<b>338,125</b>	<b>146,392</b>	<b>43.3%</b>	<b>331,664</b>	<b>169,961</b>	<b>51.2%</b>
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	1,524	25.4%	3,719	93	2.5%
Other Supplies & Materials	90,000	90,000	53,538	59.5%	36,950	16,264	44.0%
<b>53 Supplies &amp; Materials</b>	<b>96,000</b>	<b>96,000</b>	<b>55,061</b>	<b>57.4%</b>	<b>40,669</b>	<b>16,357</b>	<b>40.2%</b>
Health & General Liability Insurance	1,713,467	1,713,467	559,622	32.7%	1,623,696	924,964	57.0%
FICA	57,768	57,768	31,374	54.3%	57,660	28,277	49.0%
Pension	3,220,196	3,280,721	1,896,496	57.8%	2,255,235	1,127,056	50.0%
Workers Compensation	125,000	125,000	5,081	4.1%	304,030	48,450	15.9%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	-	0.0%	-	-	0.0%
<b>54 Fixed Charges</b>	<b>5,116,431</b>	<b>5,176,956</b>	<b>2,492,572</b>	<b>48.1%</b>	<b>4,240,620</b>	<b>2,128,746</b>	<b>50.2%</b>
Capital Outlay	309,000	309,000	37,464	12.1%	97,340	6,165	6.3%
<b>55 Capital Outlay</b>	<b>309,000</b>	<b>309,000</b>	<b>37,464</b>	<b>12.1%</b>	<b>97,340</b>	<b>6,165</b>	<b>6.3%</b>
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	305,125	377	0.1%	13,269	106	0.8%
<b>56 Other/Contingency</b>	<b>305,125</b>	<b>305,125</b>	<b>377</b>	<b>0.1%</b>	<b>13,269</b>	<b>106</b>	<b>0.8%</b>
Fuel	14,000	14,000	5	0.0%	11,920	3,959	33.2%
Telephone	287,438	287,438	66,592	23.2%	284,872	66,362	23.3%
Gas Heat	11,000	11,000	1,804	16.4%	8,626	722	8.4%
Deficit Reduction	-	-	-	0.0%	5,436	-	0.0%
<b>Total City Departments</b>	<b>8,605,108</b>	<b>8,826,721</b>	<b>3,903,971</b>	<b>44.2%</b>	<b>7,067,314</b>	<b>3,406,083</b>	<b>48.2%</b>

Note : YTD actuals exclude encumbrances

**ALLINGTOWN FIRE DEPARTMENT**  
**Summary of Revenues and Expenditures**  
**December 2020**

Variances favorable/(unfavorable)

	<b>ACTUAL</b>						<b>FORECAST</b>			
	FY21	Budget	Dec YTD Actual	FY20 Actual	Dec YTD FY20	Dec YTD % Budget	FY20 YTD % Actual	Projected FY21	Dec YTD % Fcst	Δ to Budget
<b>REVENUE</b>										
41 Property Taxes	7,436,508		4,705,736	7,233,501	4,496,222	63.3%	62.2%	7,440,214	63.2%	3,706
42 Licenses & Permits	75,000		17,605	118,095	72,777	23.5%	61.6%	75,000	23.5%	-
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	190,085	103.6%	78.7%	1,016,525	97.4%	60,525
46 Charges For Services	6,000		420	10,555	8,045	7.0%	76.2%	6,000	7.0%	-
47 Other Revenues	131,600		114,015	158,002	12,581	86.6%	8.0%	131,600	86.6%	-
<b>Total Revenue</b>	<b>8,605,108</b>		<b>5,828,003</b>	<b>7,761,667</b>	<b>4,779,710</b>	<b>67.7%</b>	<b>61.6%</b>	<b>8,669,339</b>	<b>67.2%</b>	<b>64,231</b>
<b>EXPENDITURES</b>										
Personnel Services	2,127,989		1,103,703	2,032,898	1,013,706	51.9%	49.9%	2,289,077	48.2%	(161,088)
Electricity/Gas/Water	215,325		98,047	197,470	91,319	45.5%	46.2%	215,325	45.5%	-
Other Contractual Services	133,800		50,149	142,820	79,364	37.5%	55.6%	133,800	37.5%	-
Supplies & Materials	96,000		55,061	40,669	16,357	57.4%	40.2%	96,000	57.4%	-
Health & General Liability Insurance	1,713,467		559,622	1,623,696	924,964	32.7%	57.0%	1,713,467	32.7%	-
Pension	3,220,196		1,896,496	2,255,235	1,127,056	58.9%	50.0%	3,280,721	57.8%	(60,525)
Other Fixed Charges	182,768		36,455	361,689	76,726	19.9%	21.2%	182,768	19.9%	-
Capital Outlay	309,000		37,464	97,340	6,165	12.1%	6.3%	309,000	12.1%	-
Other Contingency	305,125		377	13,269	106	0.1%	0.8%	305,125	0.1%	-
Fuel	14,000		5	11,920	3,959	0.0%	33.2%	14,000		-
Telephone	287,438		66,592	284,872	66,362	23.2%	23.3%	287,438	23.2%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
<b>Total Expenditures</b>	<b>8,605,108</b>		<b>3,903,971</b>	<b>7,067,314</b>	<b>3,406,083</b>	<b>45.4%</b>	<b>48.2%</b>	<b>8,826,721</b>	<b>44.2%</b>	<b>(221,613)</b>
<b>Surplus / (Deficit)</b>	<b>-</b>		<b>1,924,032</b>	<b>694,352</b>	<b>1,373,626</b>		<b>197.8%</b>	<b>(157,382)</b>		

# City of West Haven, Connecticut

2020 Audit Exit Conference



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WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

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Create Opportunities

# Agenda

- Terms of Engagement
- Executive Summary
- Financial Highlights
- Federal and State Single Audit
- Management Letter Recommendations
- Governance Communication
- Upcoming GASB Pronouncements
- CLA



# Terms of Engagement

- Express opinions on whether the basic financial statements are presented in accordance with GAAP
- Express an “in relation” to opinion on the schedule of expenditures of federal awards and schedule of expenditures of State financial assistance.
- Express an opinion on compliance related to major federal and state award programs



# Terms of Engagement

- Provide a report on internal control over financial reporting and compliance with laws, regulations, contracts and grants
- Provide a report on internal control over compliance related to major federal and state award programs



# Executive Summary

- Financial Statements
  - Unmodified opinion issued on the financial statements
  - Material weakness identified on internal control over financial reporting regarding year end cash disbursements

# Executive Summary

- Federal Single Audit
  - Unmodified opinion on major federal program
  - No compliance findings and one significant deficiency in internal control over compliance regarding procurement standards under Uniform Guidance



# Executive Summary

- State Single Audit
  - Unmodified opinion on major state program
  - One compliance finding regarding subrecipient monitoring and no significant deficiencies in internal control over compliance reported



# Financial Highlights

	<b>Governmental Activities</b>	
	<b>2020</b>	<b>2019</b>
Current and other assets	\$ 42,800,064	\$ 42,931,004
Capital assets, net of accumulated depreciation	277,320,185	250,962,784
<b>Total assets</b>	<b>320,120,249</b>	<b>293,893,788</b>
Deferred outflow of resources	126,013,421	23,880,324
Current liabilities	55,016,877	72,947,978
Long-term liabilities outstanding	496,108,984	372,296,430
<b>Total liabilities</b>	<b>551,125,861</b>	<b>445,244,408</b>
Deferred inflow of resources	26,861,597	31,471,486
<b>Net Position:</b>		
Net investments in capital assets	159,518,899	157,436,719
Restricted	9,304,337	6,551,358
Unrestricted	(300,677,024)	(322,929,859)
<b>Total Net Position</b>	<b>\$ (131,853,788)</b>	<b>\$ (158,941,782)</b>



# Financial Highlights

- Governmental Funds (page 15)

CITY OF WEST HAVEN, CONNECTICUT BALANCE SHEET - GOVERNMENTAL FUNDS JUNE 30, 2020							EXHIBIT III
	General Fund	Allingtown Fire Department Fund	Capital Improvement Fund	Sewer Fund	Nonmajor Governmental Funds	Total Governmental Funds	
<b>ASSETS</b>							
Cash and cash equivalents	\$ 19,639,738	\$ 2,593,126	\$	\$ 6,043,161	\$ 951,293	\$ 29,227,318	
Receivables, net	7,827,814	543,592	825	1,108,367	3,532,840	13,013,438	
Due from other funds	3,030,281				1,814,751	4,845,032	
Prepaid items	346,540			149,832		496,372	
<b>Total Assets</b>	<b>\$ 30,844,373</b>	<b>\$ 3,136,718</b>	<b>\$ 825</b>	<b>\$ 7,301,360</b>	<b>\$ 6,298,884</b>	<b>\$ 47,582,160</b>	
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>							
Liabilities:							
Accounts payable and accrued liabilities	\$ 14,947,723	\$ 262,758	\$ 3,788,736	\$ 604,039	\$ 982,683	\$ 20,585,939	
Due to other funds	2,428,055	64,848	1,569,756	70,098	1,325,579	5,458,336	
Unearned revenue	176,255		684		78,784	255,723	
Bond anticipation notes			32,500,000			32,500,000	
Total liabilities	17,552,033	327,606	37,859,176	674,137	2,387,046	58,799,998	
Deferred inflows of resources:							
Unavailable revenue - property	3,913,448	414,834				4,328,282	
Unavailable revenue - other receivable				1,095,920		1,095,920	
Advance property tax collections	5,803,221	404,258		626,871		6,834,350	
Total deferred inflows of resources	9,716,669	819,092	-	1,722,791	-	12,258,552	
Fund balances:							
Nonspendable	346,540			149,832		496,372	
Restricted		1,990,020		4,754,600	2,602,583	9,347,203	
Committed					1,571,567	1,571,567	
Assigned	27,720					27,720	
Unassigned	3,201,411		(37,858,351)		(262,312)	(34,919,252)	
Total fund balances	3,575,671	1,990,020	(37,858,351)	4,904,432	3,911,838	(23,476,390)	
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 30,844,373</b>	<b>\$ 3,136,718</b>	<b>\$ 825</b>	<b>\$ 7,301,360</b>	<b>\$ 6,298,884</b>	<b>\$ 47,582,160</b>	



# Financial Highlights

- Proprietary Funds (page 19)

	EXHIBIT V
<b>CITY OF WEST HAVEN, CONNECTICUT</b>	
<b>STATEMENT OF NET POSITION - PROPRIETARY FUND</b>	
<b>JUNE 30, 2020</b>	
	<b>Governmental Activities</b>
	<b>Internal Service Funds</b>
Assets:	
Current assets:	
Receivables, net	\$ 62,936
Due from other funds	613,304
Total assets	<u>676,240</u>
Liabilities:	
Current liabilities:	
Accounts payable	576,240
Claims payable	3,317,312
Total current liabilities	<u>3,893,552</u>
Noncurrent liabilities:	
Claims payable	5,951,848
Total liabilities	<u>9,845,400</u>
Net Position:	
Unrestricted	<u>(9,169,160)</u>
Total Net Position	<u>\$ (9,169,160)</u>





# Financial Highlights

- Fiduciary Funds (page 22)

			EXHIBIT VIII
CITY OF WEST HAVEN, CONNECTICUT			
STATEMENT OF NET POSITION - FIDUCIARY FUNDS			
JUNE 30, 2020			
		Pension Trust Funds	Custodial Funds
<b>Assets:</b>			
Cash and cash equivalents	\$	21,861,053	\$ 404,611
<b>Investments, at fair value:</b>			
Mutual funds		44,861,715	
Common stock		25,712,961	
Corporate bonds		13,450,717	
Private equity funds		11,995,459	
Annuities		5,382,316	
Total investments		101,403,168	-
Total assets		123,264,221	404,611
<b>Liabilities:</b>			
Due to student groups and other			404,611
Total liabilities		-	\$ 404,611

# Financial Highlights

- Property Tax Collection Rates

	<u>2020</u>	<u>2019</u>
City	97.85%	98.35%
Allingtown	97.73%	98.16%

- Net Pension Liability

- Police - \$28.9M and 79.75% funded
- Allingtown Pension - \$23.4M and 28.20% funded

- Total OPEB Liability - \$308.1M



# Federal Single Audit

- Total federal awards expended - \$8.1M
- Major programs
  - ◇ Child Nutrition Cluster
  - ◇ Special Education Cluster
- Unmodified opinion on major program compliance
- Significant deficiency in internal control over compliance regarding procurement standards under Uniform Guidance



# State Single Audit

- Total state awards expended - \$89.1M
- Major programs
  - ◇ Alliance District
  - ◇ Clean Water Revenue Bonds
  - ◇ PILOT on Private Colleges and Hospitals
  - ◇ Child Day Care
- Unmodified opinion on major program compliance with one compliance finding on subrecipient monitoring for the Child Day Care grant
- No internal control findings on compliance over major state programs



# Auditors' Communication

- New standards adopted – none
- Significant Estimates
  - Capital Assets – Useful Lives
  - Allowance for Uncollectible Receivables
  - Net Pension Liability
  - Total OPEB Liability
  - Claims and Judgements
  - Investments Measured at FMV



# Auditors' Communication

- No disagreements with management
- Management did not consult with other accountants
- No difficulties encountered in performing the audit
- No uncorrected misstatements
- No independence issues



# Management Letter

- Comments and Recommendations
  - Accounts Payable
  - Cash Controls
  - Shipping Receipts
  - Bank Reconciliations
  - Timesheets
  - Approved Vendor List
  - Pension and OPEB Benefit Payments



# GASB Standards

- Implementation Year 2021
  - Statement 84 – Fiduciary Activities
  - Statement 90 – Majority Equity Interests
  - Statement 92 – Omnibus 2020 (various)





# GASB Standards

- Implementation Year 2022
  - Statement 87 – Leases
  - Statement 89 – Accounting for Interest Cost before the End of a Construction Period
  - Statement 92 – Omnibus 2020 (various)
  - Statement 93 – Replacement of Interbank Offered Rates
  - Statement 97 – Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans



# GASB Standards

- Implementation Year 2023
  - Statement 91 – Conduit Debt Obligations
  - Statement 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements
  - Statement 96 – Subscription-Based Information Technology Arrangements



# Blumshapiro >>> CLA

- Effective 1/1/2021
- Same Values/Culture
- Teams still intact
- CLA Currently serves ~3,500 government clients
- More resources

# Contact Information

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