

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

Meeting Date and Time: Thursday, March 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: 655 424 42

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. February 11, 2021 Regular Meeting

- IV. City of West Haven
 - a. Subcommittee Update
 - b. Review and Discussion: Monthly Financial Report: January 2021
 - c. Review, Discussion and Possible Action – Labor Contracts:
 - i. West Haven Federation of Teachers

- V. City of Hartford
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: January 2021

- VI. Town of Sprague
 - a. Subcommittee update
 - b. Review and discussion: Monthly Financial Report: January 2021

VII. Other Business

VIII. Adjourn

DRAFT
STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, February 11, 2021 10:00 AM –12:00 PM

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

Call-in Instructions: Telephone 1 860-840-2075
Meeting ID: 955 491 515

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Matthew Brokman, Stephen Falcigno, Thomas Hamilton, Sal Luciano, Mark Waxenberg, Robert White, Patrick Egan

Municipal Officials in Attendance: Mayor Bronin, Jennifer Hockenull, Jolita Lazauskas, Leigh Ann Ralls, First Selectman Blanchard, Superintendent Hull, Michele Demicco, Mayor Rossi, Frank Cieplinski, Matthew Cavallaro, Lee Tiernan

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. January 14, 2021 Regular Meeting
A motion was made by Mr. Luciano, with a second by Mr. Hamilton, to approve the minutes of the January 14, 2021 meeting. A correction to add David Biller to the list of attendees of the meeting was noted. The minutes with that correction were approved unanimously with Mr. Brokman abstaining.

IV. City of Hartford
a. Subcommittee Update
An overview of the written update that was included in the meeting materials was provided. At its January meeting the Subcommittee heard a presentation on the City's FY 2020 financial statements and audit. The auditor's presentation included highlights from the financial statements and was part of the meeting information materials. The Subcommittee also continued its ongoing discussion regarding Special Education services. The Subcommittee is seeking an RFP to be issued for a consultant to help gather and analyze in depth data regarding referral and identification processes, use of Special Education services and related information.

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

Mayor Bronin reported that the current year budget projections have improved somewhat and the City is now anticipating a modest surplus for the year. Revenues have improved due largely to unanticipated tax abatement decreases that have resulted from refinancing activity and strong collections on conveyance fees. The improvements in revenues are more than offsetting some increases in expenditures for energy, solid waste collection and tipping fees. The mayor also alerted the board to a significant collectible due from the Capitol Region Development Authority for private duty police services at XL Center events. The current amount due is approximately \$2.2 million representing invoicing over the last several years. Mayor Bronin attributed the uncollected fees to CRDA not having the funds to pay the invoices and to deficiencies in the way the State allocates revenues from XL Center events which has the effect of underpayments to the CRDA.

V. Town of Sprague

a. Subcommittee update

There was no Subcommittee meeting in January. The next Subcommittee meeting is scheduled for March 25 at which time the FY 2020 audit should be completed and available.

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

First Selectman Cheryl Blanchard reported that the Town's overall revenues are roughly in line with last year's revenues for the same period after adjusting for the restructuring funds received last year. Cash flow is still positive and invoices continue to be paid within 60 days. The Board of Finance has approved the issuance of an RFP for audit services. Superintendent Hull reported that a surplus of about \$165,000 is projected for the Board of Education. Classroom instruction is currently provided four days per week, with a switch to five days per week expected within a month.

VI. City of West Haven

a. Subcommittee update

An overview of the written update that was included in the meeting materials was provided. At its January meeting the Subcommittee heard a presentation on the City's FY 2020 financial statements and audit. The auditor's presentation included highlights from the financial statements and was part of the meeting information materials. The Subcommittee also reviewed additional analysis on a potential transition to the State Partnership health plan. The additional analysis projected the impact on Anthem self-insured rates for retirees if active members were to move to the Partnership. The plan is for the Board of Education to transition active employees to the Partnership effective July 1, 2021 while continuing to self-insure for retirees in the Anthem Plan. The Subcommittee was also updated on the ADP project which is expected to go live in February.

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

Mr. Cieplinski provided an overview of the City's budget status and reported that a small surplus is projected in the General Fund for the year. The Sewer Fund is projected to finish the year in balance. A slight deficit is projected for the Allington Fire Fund, which appears to be driven by high overtime expenses. The Board of Education projections have not been updated since the prior month. Mr. Cavallaro indicated that some expense items appear elevated because numerous purchases that were made to ready schools for a return to in-school learning were made early in the year. Instruction expenses reflect payments for technology investments

which are due to be reimbursed through the E-rate program. The board asked the Board of Education to provide the City with its updated budget projections on a monthly basis so they can be incorporated into the monthly financial reports.

VII. Other Business

None.

VIII. Adjourn

A motion to adjourn was made by Mr. Luciano with a second by Mr. Falcigno. The meeting adjourned at 11:18 AM.

MEMORANDUM
MUNICIPAL ACCOUNTABILITY REVIEW BOARD

To: Municipal Accountability Review Board
From: Julian Freund
Subject: Update on West Haven Subcommittee
Date: March 4, 2021

The West Haven Subcommittee last met on February 23, 2021. The Board of Education's Recommended Budget for FY 2021/22 was discussed, along with updates on the City's ADP implementation and the results of the 2020 revaluation. At the time of the meeting, the City was still working on updating its corrective action plan to reflect the findings in the FY 2020 audit. An updated corrective action plan has since been received and will be reviewed at the next Subcommittee meeting.

Board of Education FY 2022 Budget: The \$91.6 million recommended budget for FY 2022 represents an increase of \$1.6 million, or 1.8% over the current year budget of \$89.96 million. The increase is largely attributable to contractually negotiated salary increases for teachers (Teachers' union contract to be considered by MARB at 3/11 meeting). The budget relies on additional federal funding (ESSER) to cover some of the budget increase as ECS and Alliance grant fund was held flat in the recommended State budget. The Superintendent reported that no new positions have been included in the submitted budget, but that the ESSER funding, which will be made available over two years (approximately \$4.5 million per year), will support additional positions in social work, reading and math support, and some administrative support. Subcommittee members also discussed enrollment trends, special education costs and excess cost reimbursements. Additional detail on the BOE budget is expected to be forthcoming for the March Subcommittee agenda, as OPM has submitted to the BOE a list of questions and a request for additional data.

ADP Project Update: The first check cycle using the new system was projected to be two weeks out, which was a slight adjustment to the previously anticipated timeline. The City explained the phasing in of the use of time clocks, and noted that training for approvers is underway.

Revaluation Update: The City provided a high level summary of the revaluation results. Overall, the October 2020 grand list is roughly 9.5% higher than what was assumed in the latest update of the 5-Year Plan (Allingtown District approximately 12.6% higher). The City will provide additional detail regarding the grand list to the MARB, including the extent of any shift in tax burden and a breakdown depicting how much of the grand list increase is attributable to revaluation and how much is attributable to actual growth.

The next West Haven Subcommittee meeting is scheduled for February 23 with the emphasis of the meeting on the Recommended FY 2021/22 budget. The Recommended Budget for FY 2022 is expected to be released by March 18.

City of West Haven

FY2021 7Mos Monthly Financial Report to
the Municipal Accountability Review Board



March 11, 2021



To: Municipal Accountability Review Board
 From: Frank M. Cieplinski
 Date: 3/4/2021
 Subject: City of West Haven Monthly Financial Report YTD January FY21

I) West Haven General Fund

A. Revenues

YTD operational revenues of \$120.606M are \$704k higher than the same period last year as higher tax revenues more than offset a fall in investment income. To date collections of the current year tax levy are at 87.38% of the year compared to 89.59% in FY20 and a 5 year average of 90.58%. It should be noted that due to a winter storm, tax revenues that would have been deposited on 1/31 were not deposited until 2/1 (approximately \$1.5M).

Using prior years as a timing baseline, operational revenues are projecting to be slightly lower than budget. This projection will continue to be reviewed and revised as needed.

Current operational revenue expectations are to be slightly below 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	84.273	88.68%	85.730	88.48%	87.716	88.81%	88.613	86.97%
Licenses & Permits	0.682	34.26%	1.186	60.49%	0.875	61.45%	0.937	60.66%
Fines And Penalties	0.129	40.60%	0.167	58.30%	0.150	61.56%	0.234	72.42%
Revenue From Use Of Money	0.044	21.20%	0.186	46.05%	0.257	68.86%	0.100	52.62%
Fed/State Grants - Non MARB	28.081	53.05%	28.991	54.45%	28.306	53.40%	28.521	53.56%
Charges For Services	0.476	41.63%	0.603	50.05%	0.587	59.15%	0.610	53.01%
Other Revenues	1.046	54.50%	1.201	56.69%	0.902	50.19%	0.878	46.72%
Other Financing Sources	1.171	87.19%	1.064	69.74%	1.110	100.00%	0.714	74.06%
	115.903	74.83%	119.128	75.57%	119.903	76.02%	120.606	74.83%

*Note : Does not reflect any MARB restructuring funds.

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

Variences favorable/(unfavorable)

Account Description	ACTUAL					FORECAST		
	FY21	Jan YTD	Jan YTD	Jan YTD %	FY20 YTD %	Projected	Jan YTD %	Δ to Budget
	Budget	Actual	FY20	Budget	Actual	FY21	Fcst	
Tax Levy - Current Year	99,826,283	86,878,073	86,171,429	87.0%	89.9%	98,951,125	87.8%	(875,158)
Motor Vehicle Supplement	1,261,000	721,986	1,019,368	57.3%	68.5%	1,301,868	55.5%	40,868
Tax Levy - Prior Years	412,000	586,474	40,441	142.3%	10.5%	586,474	100.0%	174,474
Tax Levy - Suspense	100,000	86,565	104,426	86.6%	66.7%	142,503	60.7%	42,503
Tax Interest - Current Year	476,100	115,259	190,012	24.2%	37.0%	352,744	32.7%	(123,356)
Tax Interest - Prior Years	220,500	149,207	77,376	67.7%	35.0%	421,062	35.4%	200,562
Tax Interest - Suspense	125,000	75,855	112,932	60.7%	67.1%	128,566	59.0%	3,566
41 Property Taxes	102,420,883	88,613,418	87,715,984	86.5%	88.8%	101,884,342	87.0%	(536,541)
Building Permits	1,075,000	687,498	547,413	64.0%	56.4%	1,162,276	59.2%	87,276
Electrical Permits	177,000	51,073	106,472	28.9%	68.4%	76,069	67.1%	(100,931)
Zoning Permits	100,000	60,460	67,507	60.5%	65.0%	110,236	54.8%	10,236
Health Licenses	80,300	78,457	44,412	97.7%	104.9%	107,937	72.7%	27,637
Plumbing & Heating Permits	105,300	25,085	69,690	23.8%	71.8%	33,161	75.6%	(72,139)
Police & Protection Licenses	22,900	23,120	20,470	101.0%	80.6%	30,384	76.1%	7,484
Animal Licenses	15,400	3,718	3,068	24.1%	35.7%	11,054	33.6%	(4,346)
Excavation Permits	7,100	1,050	8,755	14.8%	89.2%	1,427	73.6%	(5,673)
City Clerk Fees	6,200	3,027	3,537	48.8%	61.8%	5,182	58.4%	(1,018)
Dog Pound Releases	300	47	(10)	15.7%	3.9%	98	48.0%	(202)
Marriage Licenses	3,800	3,054	2,056	80.4%	55.7%	6,294	48.5%	2,494
Sporting Licenses	250	152	276	60.8%	1314.3%	152	100.0%	(98)
Alcoholic Beverage License	600	420	894	70.0%	78.8%	639	65.7%	39
42 Licenses & Permits	1,594,150	937,161	874,540	58.8%	61.4%	1,544,909	60.7%	(49,241)
Bldg Code Violations	-	941	3,001	n/a	63.2%	1,599	58.8%	1,599
Fines And Penalties	32,500	44,293	8,672	136.3%	18.4%	44,293	100.0%	11,793
Parking Tags	219,600	188,718	138,042	85.9%	72.1%	277,170	68.1%	57,570
43 Fines And Penalties	252,100	233,952	149,715	92.8%	61.6%	323,062	72.4%	70,962
Investment Income	100,000	24,491	229,621	24.5%	65.9%	100,000	24.5%	-
Rent from City Facilities	17,700	75,433	27,290	426.2%	109.5%	89,912	83.9%	72,212
44 Revenue From Use Of Money	117,700	99,924	256,911	84.9%	68.9%	189,912	52.6%	72,212
Educational Cost Sharing	45,140,487	21,375,535	21,700,725	47.4%	48.2%	45,140,487	47.4%	-
Health Services	60,000	73,068	67,266	121.8%	100.0%	73,068	100.0%	13,068
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	619,574	-	100.4%	0.0%	619,574	100.0%	2,306
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	302,062	51.8%	100.0%	301,100	51.8%	-
45 Fed/State Grants	53,132,054	28,520,642	28,306,364	53.7%	53.4%	53,211,650	53.6%	79,596
Record Legal Instrument Fees	656,250	574,797	442,339	87.6%	61.5%	656,250	87.6%	-
Miscellaneous - Parks & Recreation	340,000	6,812	111,685	2.0%	66.9%	340,000	2.0%	-
Miscellaneous - General Gov't	84,800	5,845	16,410	6.9%	31.3%	84,800	6.9%	-
Miscellaneous - Public Works	37,900	40	635	0.1%	1.9%	37,900	0.1%	-
Police Charges	13,500	4,299	15,116	31.8%	82.0%	13,500	31.8%	-
All Other Public Works	3,000	18,060	974	602.0%	39.4%	18,060	100.0%	15,060
46 Charges For Services	1,135,450	609,853	587,159	53.7%	59.1%	1,150,510	53.0%	15,060
Fire Dept Share of ERS	864,558	258,229	241,637	29.9%	31.5%	864,558	29.9%	-
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	25,235	18,975	12.9%	9.3%	243,708	10.4%	48,408
Pilot - Housing Authority	146,600	-	-	0.0%	0.0%	146,600	0.0%	-
Parking Meter Revenue	62,000	22,272	62,185	35.9%	84.5%	30,077	74.1%	(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	21,801	25,435	50.0%	58.3%	43,603	50.0%	-
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)
47 Other Revenues	1,826,912	877,876	902,398	48.1%	50.2%	1,878,884	46.7%	51,972
Residual Equity Transfers In	250,000	-	-	0.0%	n/a	250,000	0.0%	-
Transfer From Sewer Oper Fund	713,643	713,643	1,109,575	100.0%	100.0%	713,643	100.0%	-
48 Other Financing Sources	963,643	713,643	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenue	161,442,892	120,606,468	119,902,645	74.7%	76.0%	161,146,912	74.8%	(295,980)
MARB	4,000,000	-	-	0.0%	0.0%	4,000,000	0.0%	-
Total General Fund Revenues	165,442,892	121,756,725	119,902,645	73.6%	74.6%	166,297,169	73.2%	854,277

CITY OF WEST HAVEN
CURRENT YEAR TAX LEVY / MV
January 2021

	FY16	FY17	FY18	FY19	FY20	FY21
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	24,351,642
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	-
Total / Fcst	86,837,404	90,683,090	91,161,973	94,805,777	97,326,360	100,252,993
Jan YTD	80,490,992	82,676,268	82,331,417	84,510,668	87,190,797	87,600,059
% Total	92.69%	91.17%	90.31%	89.14%	89.59%	87.38%
				Jan YTD 5 Year Avg FY16-FY20		90.58%

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

B. Expenditures

YTD city expenses of \$40.415M are \$1.291M below last year being driven by lower Debt Service amounts.

Forecasted costs are expected to be over budget due to overtime and other costs related to the COVID pandemic.

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	15.529	61.37%	13.915	53.90%	14.762	60.84%	14.628	57.90%
Debt Service	10.171	60.79%	12.558	73.38%	11.992	63.36%	10.472	56.86%
Health Ins. & Pension	8.056	61.84%	7.890	55.55%	7.777	57.15%	8.010	50.67%
Other Fixed Charges	1.990	56.05%	1.796	54.49%	2.029	71.18%	2.088	58.98%
Solid Waste & Recycling	3.021	99.08%	1.729	57.87%	1.768	55.58%	1.679	50.60%
Other Contractual Svcs	1.933	66.44%	1.517	53.00%	1.865	60.95%	1.445	41.84%
Electricity/Gas	0.902	51.53%	0.814	52.45%	0.441	25.22%	0.672	44.14%
Supplies & Materials	0.345	54.02%	0.256	45.55%	0.301	52.30%	0.282	45.53%
Capital Outlay	0.056	84.22%	0.024	30.39%	0.034	65.65%	0.031	33.10%
Other/Contingency	0.495	211.81%	0.387	66.11%	0.374	60.16%	0.702	21.02%
Fuel	0.198	60.10%	0.167	47.91%	0.145	42.41%	0.205	50.66%
Telephone	0.181	39.26%	0.127	17.20%	0.219	36.89%	0.202	38.79%
Total City Expend.	42.878	63.01%	41.178	58.71%	41.706	59.73%	40.415	52.97%
Salaries	25.195	48.73%	25.483	49.24%	25.942	50.28%	24.567	47.32%
Tuition	6.222	78.29%	5.289	62.64%	3.646	39.24%	4.209	51.31%
Student Transportation	3.119	59.32%	2.670	46.11%	2.033	34.39%	1.471	28.00%
Operation of Plant	2.397	70.07%	3.258	84.48%	1.621	44.20%	1.399	38.62%
Health Insurance	8.568	64.01%	8.656	64.65%	7.849	60.45%	8.475	60.08%
Other Fixed Costs	2.055	64.21%	2.373	69.22%	2.056	55.42%	2.104	49.73%
Purchased Services	0.674	44.89%	0.722	46.71%	0.532	36.04%	0.569	47.37%
Instruction	1.364	84.75%	1.124	80.93%	1.249	95.55%	1.100	77.47%
Total Board of Ed.	49.594	56.34%	49.575	55.33%	44.928	49.95%	43.895	48.79%

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

CITY OF WEST HAVEN
DEPARTMENT EXPENDITURES
January 2021

Variances favorable/(unfavorable)

Department	ACTUAL				FORECAST			
	FY21 Budget	Jan YTD Actual	Jan YTD FY20	Jan YTD % Budget	FY20 YTD % Actual	FY21 Projected	Jan YTD % Fcst	Δ to Budget
100 City Council	199,686	69,951	62,247	35.0%	33.9%	209,953	33.3%	(10,267)
105 Mayor	322,211	181,740	209,248	56.4%	67.9%	320,844	56.6%	1,367
110 Corporation Counsel	681,602	236,188	206,953	34.7%	46.0%	642,684	36.8%	38,918
115 Personnel Department	239,362	121,551	98,540	50.8%	57.4%	218,777	55.6%	20,585
120 Telephone Administration	336,336	116,039	123,867	34.5%	40.1%	336,336	34.5%	-
125 City Clerk	298,538	166,482	197,877	55.8%	61.8%	302,309	55.1%	(3,771)
130 Registrar Of Voters	145,502	56,983	79,494	39.2%	65.6%	146,447	38.9%	(945)
165 Probate Court	8,520	2,832	4,223	33.2%	50.6%	8,520	33.2%	-
190 Planning & Development	1,054,544	393,168	461,453	37.3%	58.8%	862,104	45.6%	192,440
Central Government Total	3,286,301	1,344,934	1,443,902	40.9%	54.3%	3,047,975	44.1%	238,326
200 Treasurer	7,600	4,433	4,433	58.3%	58.3%	7,600	58.3%	-
210 Comptroller	975,956	590,900	635,099	52.1%	61.5%	984,240	60.0%	(8,284)
220 Central Services	741,492	505,293	435,386	67.3%	68.0%	743,968	67.9%	(2,476)
230 Assessment	452,500	254,556	255,394	56.8%	58.0%	437,039	58.2%	15,461
240 Tax Collector	437,704	211,609	227,028	49.3%	51.7%	411,053	51.5%	26,651
Finance Total	2,615,252	1,566,791	1,557,340	56.6%	60.8%	2,583,899	60.6%	31,353
300 Emergency Report System C	2,043,241	894,184	855,935	46.9%	46.9%	2,030,872	44.0%	12,369
310 Police Department	13,542,122	8,262,610	7,909,394	61.2%	58.7%	13,742,551	60.1%	(200,429)
320 Animal Control	281,666	143,458	132,658	50.6%	58.9%	267,569	53.6%	14,097
330 Civil Preparedness	14,198	12,500	9,996	88.0%	66.8%	33,794	37.0%	(19,596)
Public Service Total	15,881,227	9,312,752	8,907,983	59.3%	57.3%	16,074,786	57.9%	(193,559)
400 Public Works Administration	550,209	223,106	246,749	36.9%	52.9%	545,771	40.9%	4,438
410 Engineering	439,311	226,122	123,168	66.6%	38.7%	393,347	57.5%	45,964
440 Central Garage	1,182,281	641,928	643,543	48.5%	59.3%	1,218,115	52.7%	(35,834)
450 Solid Waste	3,336,684	1,689,518	1,781,884	52.5%	50.9%	3,336,684	50.6%	-
460 Building & Ground Maintena	1,253,237	626,185	569,440	50.3%	54.5%	1,260,539	49.7%	(7,302)
470 Highways & Parks	4,092,636	2,113,000	2,268,763	52.3%	58.1%	4,119,850	51.3%	(27,214)
Public Works Total	10,854,358	5,519,860	5,633,547	51.3%	54.6%	10,874,307	50.8%	(19,949)
500 Human Resources	308,637	123,924	151,536	44.4%	51.9%	260,821	47.5%	47,816
510 Elderly Services	458,493	107,151	236,980	24.3%	53.7%	452,915	23.7%	5,578
520 Parks & Recreation	906,786	417,293	474,684	47.5%	62.5%	924,699	45.1%	(17,913)
530 Health Department	352,445	202,956	179,986	58.9%	53.1%	349,612	58.1%	2,833
Health & Human Services Total	2,026,361	851,324	1,043,186	43.8%	56.9%	1,988,047	42.8%	38,314
600 Library	1,221,000	712,250	1,014,000	50.1%	71.4%	1,221,000	58.3%	-
800 City Insurance	800,977	595,116	609,141	74.3%	80.2%	822,040	72.4%	(21,063)
810 Employee Benefits	17,930,685	9,513,592	9,213,237	52.9%	59.5%	18,217,199	52.2%	(286,514)
820 Debt Service	18,643,292	10,471,606	11,992,139	55.5%	64.8%	18,415,639	56.9%	227,653
830 C-Med	42,179	-	-	0.0%	0.0%	42,179	0.0%	-
900 Unallocated Expenses	2,180,839	526,736	291,347	-312.7%	53.4%	3,010,442	17.5%	(829,603)
Other Total	40,818,972	21,819,300	23,119,863	56.0%	62.9%	41,728,499	52.3%	(909,527)
Total City Departments	75,482,471	40,414,961	41,705,821	55.0%	59.9%	76,297,512	53.0%	(815,041)
Board of Education	89,960,421	43,892,238	44,930,732	48.8%	50.4%	89,960,421	48.8%	-
Total General Fund Expenses	165,442,892	84,307,200	86,636,553	51.6%	54.5%	166,257,933	50.7%	(815,041)

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
SUB CATEGORY EXPENDITURE REPORT
January 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Jan YTD	Jan YTD	Jan YTD	FY20 YTD	FY21	Jan YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Regular Wages	20,463,385	11,235,219	11,590,841	54.9%	58.6%	19,514,932	57.6%	948,453
Part Time	971,057	566,006	529,976	58.3%	68.0%	1,046,834	54.1%	(75,777)
Overtime	1,840,212	1,654,112	1,464,777	89.9%	69.9%	2,540,362	65.1%	(700,150)
Longevity	653,400	392,713	373,973	60.1%	51.3%	719,198	54.6%	(65,798)
Fringe Reimbursements	1,239,400	717,516	650,054	57.9%	68.5%	1,134,025	63.3%	105,375
Other Personnel Services	311,281	62,030	152,519	19.9%	82.4%	307,105	20.2%	4,177
51 Personnel Services	25,478,735	14,627,596	14,762,139	57.4%	60.2%	25,262,455	57.9%	216,280
Advertising	54,848	31,595	27,045	57.6%	56.1%	58,028	54.4%	(3,180)
Building Maintenance	58,294	31,352	94,341	53.8%	65.8%	58,294	53.8%	-
Copier Machine & Rental	46,000	26,867	18,767	58.4%	45.2%	46,000	58.4%	-
Electricity	1,349,136	612,453	506,618	45.4%	53.8%	1,349,136	45.4%	-
Equipment Repair and Maintenance	84,800	28,319	51,848	33.4%	51.3%	84,800	33.4%	-
Financial Services	217,500	168,565	164,610	77.5%	84.1%	217,500	77.5%	-
Legal Services	200,000	21,077	25,734	10.5%	18.8%	200,000	10.5%	-
Maintenance Services	801,097	409,397	336,683	51.1%	51.7%	820,203	49.9%	(19,106)
Town Aid Road & Tree Manintenance	433,000	66,480	200,724	15.4%	50.8%	433,000	15.4%	-
Training	37,930	14,883	33,762	39.2%	58.6%	37,930	39.2%	-
Trash Pickup, Tip Fees & Recycling	3,315,284	1,679,098	1,767,777	50.6%	50.9%	3,318,517	50.6%	(3,233)
Water	48,200	12,653	15,867	26.3%	56.8%	48,200	26.3%	-
Uniforms	184,432	158,568	167,132	86.0%	79.5%	189,599	83.6%	(5,167)
Other Contractual Services	1,287,061	488,078	589,845	37.9%	52.9%	1,308,573	37.3%	(21,512)
52 Contractual Services	8,117,582	3,749,386	4,000,752	46.2%	53.1%	8,169,779	45.9%	(52,197)
Motor Vehicle Parts	230,700	131,435	131,888	57.0%	54.5%	230,700	57.0%	-
Construction Supplies	68,593	11,343	35,749	16.5%	45.2%	68,593	16.5%	-
Office Supplies	71,500	41,194	36,701	57.6%	54.6%	71,500	57.6%	-
Other Supplies & Materials	236,788	98,238	96,171	41.5%	40.8%	248,999	39.5%	(12,211)
53 Supplies & Materials	607,581	282,209	300,509	46.4%	48.2%	619,792	45.5%	(12,211)
Health & General Liability Insurance	12,198,966	6,063,260	5,973,727	49.7%	59.4%	12,122,766	50.0%	76,200
FICA	1,432,900	896,002	846,253	62.5%	61.1%	1,534,427	58.4%	(101,527)
Pension	3,593,278	1,946,511	1,803,083	54.2%	56.6%	3,686,150	52.8%	(92,872)
Workers Compensation	1,500,000	973,185	1,120,798	64.9%	63.4%	1,668,315	58.3%	(168,315)
Debt Service	18,282,165	10,196,065	11,590,767	55.8%	65.0%	18,054,512	56.5%	227,653
Debt Service (Water Purification)	361,127	275,541	401,373	76.3%	60.9%	361,127	76.3%	-
Other Fixed Charges	248,929	218,495	61,612	87.8%	20.7%	336,675	64.9%	(87,746)
54 Fixed Charges	37,617,365	20,569,059	21,797,613	54.7%	61.9%	37,763,972	54.5%	(146,607)
Capital Outlay	93,075	30,830	34,348	33.1%	40.2%	93,135	33.1%	(60)
55 Capital Outlay	93,075	30,830	34,348	33.1%	40.2%	93,135	33.1%	(60)
Contingency Services	150,000	-	18,387	0.0%	11.6%	150,000	0.0%	-
Other Contingency	2,357,647	701,638	355,868	29.8%	55.1%	3,187,250	22.0%	(829,603)
56 Other/Contingency	2,507,647	701,638	374,255	28.0%	46.5%	3,337,250	21.0%	(829,603)
Fuel	415,000	205,183	144,724	49.4%	50.7%	405,000	50.7%	10,000
Telephone	520,486	201,919	219,025	38.8%	43.9%	520,486	38.8%	-
Gas Heat	125,000	47,141	72,457	37.7%	59.6%	125,644	37.5%	(644)
Total City Departments	75,482,471	40,414,961	41,705,821	53.5%	59.9%	76,297,512	53.0%	(815,041)
Salaries	52,888,187	24,564,766	25,944,481	46.4%	49.7%	51,922,019	47.3%	966,168
Health Insurance	13,980,252	8,474,991	7,849,137	60.6%	59.2%	14,105,092	60.1%	(124,840)
Benefits & Fixed Charges	3,375,000	2,103,861	2,055,778	62.3%	62.9%	4,230,713	49.7%	(855,713)
Tuition	8,560,500	4,209,308	3,645,914	49.2%	39.2%	8,203,485	51.3%	357,015
Student Transportation	5,653,600	1,471,104	2,033,034	26.0%	41.3%	5,254,423	28.0%	399,177
Operation of Plant	3,175,773	1,399,438	1,620,987	44.1%	43.1%	3,624,030	38.6%	(448,257)
Purchased Services	1,054,709	569,017	532,325	54.0%	48.7%	1,201,159	47.4%	(146,450)
Instruction	1,272,400	1,099,753	1,249,075	86.4%	93.9%	1,419,500	77.5%	(147,100)
Board of Education	89,960,421	43,892,238	44,930,732	48.8%	50.4%	89,960,421	48.8%	-
Total General Fund Expenses	165,442,892	84,307,200	86,636,553	51.0%	54.5%	166,257,933	50.7%	(815,041)

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
BOARD OF EDUCATION EXPENDITURE REPORT
January 2021

Variances favorable/(unfavorable)

	ACTUAL					FORECAST		
	FY21	Jan YTD	Jan YTD	Jan YTD	FY20 YTD	FY21	Jan YTD	
	Budget	Actual	FY20	% Budget	% Actual	Projected	% Fcst	Δ to Budget
Superintendent / Principals / Asst.	2,350,120	1,146,287	1,099,700	48.8%	49.1%	2,350,120	48.8%	-
Teachers - Classroom	27,641,017	12,924,028	13,355,549	46.8%	48.8%	27,163,377	47.6%	477,640
Teachers - Special Education	6,003,419	2,771,655	2,834,623	46.2%	47.9%	5,786,082	47.9%	217,337
Teachers - Special Area	3,461,446	1,604,370	1,591,649	46.3%	46.7%	3,305,682	48.5%	155,764
Teachers - Substitutes/Interns	689,815	201,389	216,594	29.2%	31.0%	689,815	29.2%	-
Teacher Aides	2,992,839	1,527,843	1,629,867	51.0%	54.5%	3,044,326	50.2%	(51,487)
Pupil Services	1,603,220	750,181	830,680	46.8%	53.0%	1,516,201	49.5%	87,019
Clerical	1,551,638	873,037	924,829	56.3%	60.8%	1,551,638	56.3%	-
School Nurses	1,039,846	445,414	419,636	42.8%	40.9%	1,039,846	42.8%	-
Coordinators/Directors	1,114,632	565,238	510,864	50.7%	48.1%	1,114,632	50.7%	-
Custodial / Maintenance	3,006,539	1,545,488	1,651,056	51.4%	54.7%	3,006,539	51.4%	-
Lunch Aides	300,000	44,183	161,244	14.7%	53.7%	300,000	14.7%	-
Para Subs-Instructional Aides	105,000	36,467	120,906	34.7%	115.1%	105,000	34.7%	-
Homebound	125,000	6,435	31,010	5.1%	24.8%	125,000	5.1%	-
Detached Worker	98,261	36,272	37,019	36.9%	37.7%	98,261	36.9%	-
Athletic Coaches	200,417	42,121	65,354	21.0%	49.5%	175,500	24.0%	24,917
Adult Education	150,000	41,346	58,674	27.6%	39.1%	150,000	27.6%	-
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%	100,000	3.0%	54,978
Salaries	52,888,187	24,564,766	25,944,481	46.4%	49.7%	51,922,019	47.3%	966,168
Health Insurance	13,980,252	8,474,991	7,849,137	60.6%	59.2%	14,105,092	60.1%	(124,840)
Medicare Only - Taxes	825,000	388,150	397,117	47.0%	49.4%	881,908	44.0%	(56,908)
Social Security	697,300	345,190	380,598	49.5%	55.2%	764,786	45.1%	(67,486)
Property & Liability Insurance	525,000	441,084	487,606	84.0%	97.1%	525,000	84.0%	-
Worker's Compensation	662,100	419,204	347,774	63.3%	62.9%	1,050,000	39.9%	(387,900)
Retirement Contributions	384,100	173,954	177,506	45.3%	54.8%	477,406	36.4%	(93,306)
Life Insurance	172,200	65,933	130,317	38.3%	61.3%	187,913	35.1%	(15,713)
Travel / Convention / Dues	56,700	117,753	102,784	207.7%	88.6%	147,200	80.0%	(90,500)
Other Benefits & Fixed Charges	52,600	152,593	32,077	290.1%	46.5%	196,500	77.7%	(143,900)
Benefits & Fixed Charges	17,355,252	10,578,853	9,904,915	61.0%	59.9%	18,335,805	57.7%	(980,553)
Tuition	8,560,500	4,209,308	3,645,914	49.2%	39.2%	8,203,485	51.3%	357,015
Bus Service	3,434,400	1,008,449	1,060,997	29.4%	34.7%	3,322,459	30.4%	111,941
Transportation - Phys. Handicapped	1,823,200	394,286	758,734	21.6%	50.3%	1,516,345	26.0%	306,855
Transportation - Regional VOC	283,900	61,268	144,202	21.6%	56.7%	308,053	19.9%	(24,153)
Transportation - Student Activities	112,100	7,102	69,100	6.3%	63.3%	107,566	6.6%	4,534
Student Transportation	5,653,600	1,471,104	2,033,034	26.0%	41.3%	5,254,423	28.0%	399,177
Site Repairs & Improvements	627,800	376,960	238,697	60.0%	33.2%	725,000	52.0%	(97,200)
Electricity	1,058,733	531,642	484,827	50.2%	45.8%	1,108,733	48.0%	(50,000)
Heating	431,000	89,896	194,324	20.9%	37.1%	564,487	15.9%	(133,487)
Water	84,800	37,408	60,859	44.1%	45.4%	103,919	36.0%	(19,119)
Telephone & Communications	246,300	61,968	109,083	25.2%	33.8%	364,178	17.0%	(117,878)
Building Security	388,740	191,448	277,010	49.2%	71.7%	388,740	49.2%	-
Solid Waste / Recycling	215,600	83,240	105,594	38.6%	53.9%	220,833	37.7%	(5,233)
Supplies & Equipment	107,100	25,211	149,484	23.5%	40.7%	100,000	25.2%	7,100
Other Expenses	15,700	1,665	1,110	10.6%	2.2%	48,140	3.5%	(32,440)
Operation of Plant	3,175,773	1,399,438	1,620,987	44.1%	43.1%	3,624,030	38.6%	(448,257)
Photocopy Services	269,809	184,177	210,237	68.3%	77.9%	304,809	60.4%	(35,000)
Consultant Services	260,000	225,953	146,397	86.9%	56.3%	525,000	43.0%	(265,000)
Police And Fire	361,000	-	922	0.0%	1.2%	75,000	0.0%	286,000
Printing / Postage / Supplies	68,400	49,529	42,303	72.4%	58.2%	117,850	42.0%	(49,450)
Other Services	95,500	109,358	132,467	114.5%	31.8%	178,500	61.3%	(83,000)
Purchased Services	1,054,709	569,017	532,325	54.0%	48.7%	1,201,159	47.4%	(146,450)
Instruction	1,272,400	1,099,753	1,249,075	86.4%	93.9%	1,419,500	77.5%	(147,100)
Board of Education	89,960,421	43,892,238	44,930,732	48.8%	50.4%	89,960,421	48.8%	-

Note : YTD actuals exclude encumbrances

CITY OF WEST HAVEN
Summary of Revenues and Expenditures
January 2021

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Jan YTD Actual	FY20 Projected	Jan YTD FY20	Jan YTD % Budget	FY20 YTD % Actual	Projected FY21	Jan YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	102,420,883		88,613,418	98,769,515	87,715,984	86.5%	88.8%	101,884,342	87.0%	(536,541)
42 Licenses & Permits	1,594,150		937,161	1,423,277	874,540	58.8%	61.4%	1,544,909	60.7%	(49,241)
43 Fines And Penalties	252,100		233,952	243,204	149,715	92.8%	61.6%	323,062	72.4%	70,962
44 Revenue From Use Of Money	117,700		99,924	373,110	256,911	84.9%	68.9%	189,912	52.6%	72,212
45 Fed/State Grants - Non MARB	53,132,054		28,520,642	53,005,594	28,306,364	53.7%	53.4%	53,211,650	53.6%	79,596
46 Charges For Services	1,135,450		609,853	992,695	587,159	53.7%	59.1%	1,150,510	53.0%	15,060
47 Other Revenues	1,826,912		877,876	1,797,796	902,398	48.1%	50.2%	1,878,884	46.7%	51,972
48 Other Financing Sources	963,643		713,643	1,109,575	1,109,575	74.1%	100.0%	963,643	74.1%	-
Total Operational Revenues	161,442,892		120,606,468	157,714,765	119,902,645	74.7%	76.0%	161,146,912	74.8%	(295,980)
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%	-
Total Revenue	165,442,892		121,756,725	160,829,765	119,902,645	73.6%	74.6%	166,297,169	73.2%	854,277
EXPENDITURES										
Central Government	3,286,301		1,344,934	2,657,788	1,443,902	40.9%	54.3%	3,047,975	44.1%	238,326
Finance	2,615,252		1,566,791	2,560,423	1,557,340	59.9%	60.8%	2,583,899	60.6%	31,353
Public Service	15,881,227		9,312,752	15,546,388	8,907,983	58.6%	57.3%	16,074,786	57.9%	(193,559)
Public Works	10,854,358		5,519,860	10,325,393	5,633,547	50.9%	54.6%	10,874,307	50.8%	(19,949)
Health & Human Services	2,026,361		851,324	1,832,675	1,043,186	42.0%	56.9%	1,988,047	42.8%	38,314
City Insurance	800,977		595,116	759,221	609,141	74.3%	80.2%	822,040	72.4%	(21,063)
Employee Benefits	17,930,685		9,513,592	15,486,615	9,213,237	53.1%	59.5%	18,217,199	52.2%	(286,514)
Debt Service	18,643,292		10,471,606	18,498,827	11,992,139	56.2%	64.8%	18,415,639	56.9%	227,653
Library / Other	1,263,179		712,250	1,460,088	1,014,000	56.4%	69.4%	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		526,736	386,643	272,960	25.9%	70.6%	2,860,442	18.4%	(829,603)
Total City Departments	75,482,471		40,414,961	69,672,648	41,705,821	53.5%	59.9%	76,297,512	53.0%	(815,041)
Board of Education	89,960,421		43,892,238	89,156,482	44,930,732	48.8%	50.4%	89,960,421	48.8%	-
Total Expenditures	165,442,892		84,307,200	158,829,130	86,636,553	51.0%	54.5%	166,257,933	50.7%	(815,041)
Surplus / (Deficit)	-		37,449,526	2,000,635	33,266,092			39,236		39,236

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	10.446	87.10%	10.067	86.36%	10.371	88.50%	9.651	83.40%
Fed/State Grants - Non MARB	0.141	100.00%	0.009	100.00%	-		-	
Other Revenues	0.170	68.48%	0.149	65.51%	0.230	59.53%	0.126	44.57%
	10.756	86.88%	10.224	85.97%	10.601	87.57%	9.777	82.48%

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	1.246	57.06%	1.231	55.91%	1.383	57.70%	1.329	53.80%
Capital Outlay	1.539	63.64%	1.401	59.51%	1.543	61.81%	1.486	50.59%
Electricity/Gas/Water	0.647	48.19%	0.715	53.65%	0.469	40.22%	0.642	44.08%
Debt Service	0.815	100.00%	0.717	100.00%	0.659	100.00%	0.361	99.97%
Contractual Services	0.596	50.92%	0.400	45.87%	0.382	36.34%	0.348	33.29%
Other Fixed Charges	0.552	55.90%	0.382	35.70%	0.466	54.93%	0.270	28.32%
Supplies & Materials	0.527	56.45%	0.532	54.68%	0.497	46.07%	0.632	48.73%
Health Ins. & Pension	0.050	44.88%	0.079	38.53%	0.015	22.41%	0.016	8.23%
Other/Contingency	0.437	78.29%	0.472	66.14%	0.495	93.21%	0.386	38.61%
Fuel	0.008	45.65%	0.009	40.24%	0.006	21.22%	0.010	40.83%
Telephone	0.005	73.95%	0.001	52.35%	0.001	48.98%	0.001	9.77%
	6.423	60.90%	5.940	56.76%	5.916	57.29%	5.482	46.63%

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

Overall Revenues are \$432k below prior year due to a smaller Nitrogen Credit compared to last year, timing on fees from the Town of Orange that have not yet been received and taxes received on 2/1 due to a winter storm closing.

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
January 2021**

	FY21 Budget	Forecast	Jan YTD		FY20 Actual	Jan YTD	
			Actual	% Fcst		Actual	% Actual
Regular Wages	1,957,086	1,755,503	965,141	55.0%	1,710,360	1,002,491	58.6%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	547,431	662,914	363,584	54.8%	633,600	379,348	59.9%
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	750	71.4%
51 Personnel Services	2,556,047	2,469,947	1,328,726	53.8%	2,345,011	1,382,589	59.0%
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	553,518	46.1%	1,220,505	401,976	32.9%
Equipment Repair and Maintenance	220,000	220,000	22,706	10.3%	293,597	38,476	13.1%
Financial Services	55,166	55,166	55,166	100.0%	55,166	55,166	100.0%
Legal Services	-	-	-	0.0%	-	-	0.0%
Maintenance Services	80,000	80,000	12,435	15.5%	46,795	16,824	36.0%
Town Aid Road & Tree Manintenance	-	-	-	0.0%	-	-	0.0%
Training	-	-	-	0.0%	-	-	0.0%
Trash Pickup, Tip Fees & Recycling	15,000	15,000	9,162	61.1%	12,998	5,790	44.5%
Water	190,000	190,000	80,896	42.6%	114,693	54,903	47.9%
Uniforms	-	-	-	0.0%	-	-	0.0%
Other Contractual Services	674,000	674,000	248,164	36.8%	600,398	265,731	44.3%
52 Contractual Services	2,434,166	2,434,166	982,049	40.3%	2,344,153	838,865	35.8%
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	632,491	48.7%	1,081,779	497,193	46.0%
53 Supplies & Materials	1,298,000	1,298,000	632,491	48.7%	1,081,779	497,193	46.0%
Health & General Liability Insurance	200,000	200,000	16,451	8.2%	67,429	15,112	22.4%
FICA	178,880	178,880	90,306	50.5%	165,035	92,703	56.2%
Pension	-	-	-	0.0%	-	-	0.0%
Workers Compensation	50,000	94,946	94,946	100.0%	26,005	15,021	57.8%
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	84,516	12.5%	675,993	358,666	53.1%
54 Fixed Charges	1,468,732	1,513,678	647,348	42.8%	1,593,337	1,140,377	71.6%
Capital Outlay	2,937,987	2,937,987	1,486,444	50.6%	2,496,491	1,543,128	61.8%
55 Capital Outlay	2,937,987	2,937,987	1,486,444	50.6%	2,496,491	1,543,128	61.8%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	1,000,000	1,000,000	386,088	38.6%	530,709	494,674	93.2%
56 Other/Contingency	1,000,000	1,000,000	386,088	38.6%	530,709	494,674	93.2%
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	1,118	49.0%
Gas Heat	66,000	66,000	7,357	11.1%	30,469	12,136	39.8%
Deficit Reduction	-	-	-	0.0%	-	-	0.0%
Total City Departments	11,797,932	11,756,778	5,481,881	46.6%	10,452,942	5,916,172	56.6%

Note : YTD actuals exclude encumbrances

WEST HAVEN SEWER
Summary of Revenues and Expenditures
January 2021

Variances favorable/(unfavorable)

	ACTUAL							FORECAST		
	FY21	Budget	Jan YTD Actual	FY20 Actual	Jan YTD FY20	Jan YTD % Budget	FY20 YTD % Actual	Projected FY21	Jan YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes		-	-	-	-			-		-
42 Licenses & Permits		-	-	-	-			-		-
44 Revenue From Use Of Money		-	-	-	-			-		-
45 Fed/State Grants - Non MARB		-	-	-	-			-		-
46 Charges For Services	11,571,507		9,650,873	11,700,602	10,371,222	83.4%	88.6%	11,571,507	83.4%	-
47 Other Revenues	226,425		125,785	386,484	230,059	55.6%	59.5%	282,210	44.6%	55,785
Total Revenue	11,797,932		9,776,658	12,087,086	10,601,281	82.9%	87.7%	11,853,717	82.5%	55,785
EXPENDITURES										
Personnel Services	2,556,047		1,328,726	2,345,011	1,382,589	52.0%	59.0%	2,469,947	53.8%	86,100
Electricity/Gas/Water	1,456,000		641,772	1,365,668	469,014	44.1%	34.3%	1,456,000	44.1%	-
Other Contractual Services	1,044,166		347,634	1,008,954	381,987	33.3%	37.9%	1,044,166	33.3%	-
Supplies & Materials	1,298,000		632,491	1,081,779	497,193	48.7%	46.0%	1,298,000	48.7%	-
Health & General Liability Insurance	200,000		16,451	67,429	15,112	8.2%	22.4%	200,000	8.2%	-
Debt Service	361,228		361,128	658,875	658,875	100.0%	100.0%	361,228	100.0%	-
Other Fixed Charges	907,504		269,768	867,033	466,390	29.7%	53.8%	952,450	28.3%	(44,946)
Capital Outlay	2,937,987		1,486,444	2,496,491	1,543,128	50.6%	61.8%	2,937,987	50.6%	-
Other Contingency	1,000,000		386,088	530,709	494,674	38.6%	93.2%	1,000,000	38.6%	-
Fuel	25,000		10,207	28,710	6,091	40.8%	21.2%	25,000		
Telephone	12,000		1,172	2,282	1,118	9.8%	49.0%	12,000	9.8%	-
Total Expenditures	11,797,932		5,481,881	10,452,942	5,916,172	46.5%	56.6%	11,756,778	46.6%	41,154
Surplus / (Deficit)	-		4,294,777	1,634,144	4,685,110		286.7%	96,939		

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	5.425	90.63%	6.165	87.00%	6.433	88.93%	6.396	85.39%
Licenses & Permits	0.006	3.00%	0.111	82.72%	0.076	64.62%	0.018	32.62%
Revenue From Use Of Money	0.004	100.00%	0.000	100.00%	-		-	
Fed/State Grants - Non MARB	0.414	93.85%	0.198	100.00%	0.190	78.71%	0.990	98.59%
Charges For Services	(0.001)	-8.49%	0.004	34.19%	0.009	86.12%	0.000	13.83%
Other Revenues	0.018	12.44%	0.027	8.21%	0.016	9.83%	0.114	93.11%
	5.865	86.45%	6.505	83.90%	6.724	86.63%	7.518	86.67%

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	1.263	55.89%	1.140	56.85%	1.188	57.11%	1.261	55.81%
Health Ins. & Pension	1.750	56.40%	2.228	62.99%	2.693	72.02%	3.178	64.42%
Telephone	0.114	44.58%	0.102	39.49%	0.090	27.63%	0.067	23.27%
Other Fixed Charges	0.138	105.01%	0.114	72.23%	0.094	26.11%	0.043	23.75%
Electricity/Gas/Water	0.176	93.36%	0.097	49.74%	0.095	48.35%	0.188	87.22%
Other/Contingency	0.019	36.72%	0.040	64.45%	0.000	0.57%	0.000	0.12%
Other Contractual Svcs	0.068	66.60%	0.047	43.16%	0.102	71.12%	0.072	53.94%
Capital Outlay	0.009	9.77%	0.007	7.62%	0.007	7.49%	0.039	12.66%
Supplies & Materials	0.029	77.15%	0.016	46.29%	0.024	60.99%	0.071	74.38%
Fuel	0.005	27.38%	0.004	31.57%	0.005	36.27%	0.000	0.15%
	3.572	57.20%	3.797	58.66%	4.299	61.27%	4.920	56.32%

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

Tax collections for Allingtown are slightly behind due to the same issue seen for the City and WPCA. Overall revenues are 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.

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
January 2021

	Jan YTD				Jan YTD		
	FY21 Budget	Forecast	Actual	% Fcst	FY20 Actual	Actual	% Actual
Regular Wages	1,742,989	1,685,708	948,290	56.3%	1,597,039	922,510	57.8%
Part Time	-	-	-	0.0%	-	-	0.0%
Overtime	360,000	544,602	308,352	56.6%	418,256	252,799	60.4%
Longevity	-	-	-	0.0%	-	-	0.0%
Fringe Reimbursements	25,000	29,416	4,416	15.0%	17,604	13,117	74.5%
Other Personnel Services	-	-	-	0.0%	-	-	0.0%
51 Personnel Services	2,127,989	2,259,726	1,261,058	55.8%	2,032,898	1,188,426	58.5%
Advertising	-	-	-	0.0%	-	-	0.0%
Building Maintenance	19,600	19,600	11,247	57.4%	45,738	29,903	65.4%
Copier Machine & Rental	-	-	-	0.0%	-	-	0.0%
Electricity	16,300	16,300	7,675	47.1%	16,300	8,823	54.1%
Equipment Repair and Maintenance	34,200	34,200	28,031	82.0%	54,415	45,117	82.9%
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	5,289	54.1%
Trash Pickup, Tip Fees & Recycling	-	-	-	0.0%	-	-	0.0%
Water	188,025	188,025	177,119	94.2%	172,544	83,591	48.4%
Uniforms	16,000	16,000	10,176	63.6%	10,690	7,913	74.0%
Other Contractual Services	19,000	19,000	10,497	55.2%	13,207	4,746	35.9%
52 Contractual Services	338,125	338,125	256,970	76.0%	331,664	194,381	58.6%
Motor Vehicle Parts	-	-	-	0.0%	-	-	0.0%
Construction Supplies	-	-	-	0.0%	-	-	0.0%
Office Supplies	6,000	6,000	1,802	30.0%	3,719	523	14.1%
Other Supplies & Materials	90,000	90,000	69,606	77.3%	36,950	23,170	62.7%
53 Supplies & Materials	96,000	96,000	71,409	74.4%	40,669	23,693	58.3%
Health & General Liability Insurance	1,713,467	1,713,467	659,309	38.5%	1,623,696	1,002,597	61.7%
FICA	57,768	57,768	37,762	65.4%	57,660	32,684	56.7%
Pension	3,220,196	3,220,196	2,518,713	78.2%	2,255,235	1,690,489	75.0%
Workers Compensation	125,000	125,000	5,647	4.5%	304,030	61,758	20.3%
Debt Service	-	-	-	0.0%	-	-	0.0%
Debt Service (Water Purification)	-	-	-	0.0%	-	-	0.0%
Other Fixed Charges	-	-	-	0.0%	-	-	0.0%
54 Fixed Charges	5,116,431	5,116,431	3,221,430	63.0%	4,240,620	2,787,528	65.7%
Capital Outlay	309,000	309,000	39,133	12.7%	97,340	7,290	7.5%
55 Capital Outlay	309,000	309,000	39,133	12.7%	97,340	7,290	7.5%
Contingency Services	-	-	-	0.0%	-	-	0.0%
Other Contingency	305,125	305,125	377	0.1%	13,269	106	0.8%
56 Other/Contingency	305,125	305,125	377	0.1%	13,269	106	0.8%
Fuel	14,000	14,000	21	0.2%	11,920	5,015	42.1%
Telephone	287,438	287,438	66,880	23.3%	284,872	89,607	31.5%
Gas Heat	11,000	11,000	3,018	27.4%	8,626	2,913	33.8%
Deficit Reduction	-	-	-	0.0%	5,436	-	0.0%
Total City Departments	8,605,108	8,736,845	4,920,296	56.3%	7,067,314	4,298,959	60.8%

Note : YTD actuals exclude encumbrances

ALLINGTOWN FIRE DEPARTMENT
Summary of Revenues and Expenditures
January 2021

Variances favorable/(unfavorable)

	ACTUAL						FORECAST			
	FY21	Budget	Jan YTD Actual	FY20 Actual	Jan YTD FY20	Jan YTD % Budget	FY20 YTD % Actual	Projected FY21	Jan YTD % Fcst	Δ to Budget
REVENUE										
41 Property Taxes	7,436,508		6,395,545	7,233,501	6,432,990	86.0%	88.9%	7,490,153	85.4%	53,645
42 Licenses & Permits	75,000		17,605	118,095	76,317	23.5%	64.6%	53,966	32.6%	(21,034)
44 Revenue From Use Of Money	-		-	-	-			-		-
45 Fed/State Grants - Non MARB	956,000		990,227	241,514	190,085	103.6%	78.7%	1,004,346	98.6%	48,346
46 Charges For Services	6,000		420	10,555	9,090	7.0%	86.1%	3,037	13.8%	(2,963)
47 Other Revenues	131,600		114,015	158,002	15,528	86.6%	9.8%	122,452	93.1%	(9,148)
Total Revenue	8,605,108		7,517,812	7,761,667	6,724,010	87.4%	86.6%	8,673,954	86.7%	68,846
EXPENDITURES										
Personnel Services	2,127,989		1,261,058	2,032,898	1,188,426	59.3%	58.5%	2,259,726	55.8%	(131,737)
Electricity/Gas/Water	215,325		187,812	197,470	95,327	87.2%	48.3%	215,325	87.2%	-
Other Contractual Services	133,800		72,175	142,820	101,968	53.9%	71.4%	133,800	53.9%	-
Supplies & Materials	96,000		71,409	40,669	23,693	74.4%	58.3%	96,000	74.4%	-
Health & General Liability Insurance	1,713,467		659,309	1,623,696	1,002,597	38.5%	61.7%	1,713,467	38.5%	-
Pension	3,220,196		2,518,713	2,255,235	1,690,489	78.2%	75.0%	3,220,196	78.2%	-
Other Fixed Charges	182,768		43,409	361,689	94,442	23.8%	26.1%	182,768	23.8%	-
Capital Outlay	309,000		39,133	97,340	7,290	12.7%	7.5%	309,000	12.7%	-
Other Contingency	305,125		377	13,269	106	0.1%	0.8%	305,125	0.1%	-
Fuel	14,000		21	11,920	5,015	0.2%	42.1%	14,000		-
Telephone	287,438		66,880	284,872	89,607	23.3%	31.5%	287,438	23.3%	-
Deficit Reduction	-		-	5,436	-		0.0%	-		-
Total Expenditures	8,605,108		4,920,296	7,067,314	4,298,959	57.2%	60.8%	8,736,845	56.3%	(131,737)
Surplus / (Deficit)	-		2,597,516	694,352	2,425,051		349.3%	(62,891)		

MEMORANDUM

Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: West Haven Federation of Teachers Contract
Date: March 5, 2021

Background

The current collective bargaining agreement between the West Haven Board of Education and West Haven Federation of Teachers expires August 31, 2021. A Settlement Agreement for a contract effective September 1, 2021-August 31, 2024 was approved by the Board of Education on August 17, 2020 and subsequently filed with the City Clerk on February 10, 2021.

Section 7-576d of CT General Statutes provides the MARB with an opportunity to approve or reject the agreement within 30 days of filing. The MARB would have until March 12, 2021 to take such action.

There are about 530 members in this group.

Provisions of Tentative Agreement

The attached Settlement Agreement outlines the changes made to the current contract with the Federation of Teachers. The agreement makes the following changes:

Wages: The proposed agreement restores step increases for employees for the first two years of the contract, followed by no step advancement in the final year. General wage increases (GWI) of 1% for employees at the top step only are provided in the first two years of the contract. In the final year, employees at all steps receive a general wage increase of 2%.

Year	GWI: Employees at Step 10	GWI: Employees at All Other Steps	Step Advancement
2021/22	1%	0%	Yes
2022/23	1%	0%	Yes
2023/24	2%	2%	No

The current contract covered the period September 1, 2017 – August 31, 2021 and provided for the following wage adjustments by year:

Year	GWI: Employees at Step 10	GWI: Employees at All Other Steps	Step Advancement
2017/18	1%	1%	Yes
2018/19	1%	0%	Yes
2019/20	0%	0%	No
2020/21	1%	1%	No

Health Premium Cost Share: The Settlement Agreement adds language affirming the board's option to change insurance plans to the State Partnership Health Plan. The current plan is for employees to be transitioned to the Partnership plan effective July 1, 2021. Premium costs shares remain unchanged at 20% for employees.

Other Provisions: The Agreement makes a series of other changes related to payment of union dues.

Financial Impact

The BOE has provided estimates of the fiscal impacts of the Settlement Agreement provisions. As noted in the attached materials, the salary provisions add approximately \$3.4 million in salary expense over the three year contract, representing a 3-year increase of about 8.8%. These expenses would be offset partially by savings from the transition to the Partnership, beginning in the second year after the transition (if premium savings are used to pay down IBNR in the first year).

Attachments:

- Settlement Agreement
- Financial Analyses
- Comparables to other districts
- Redlined copy of contract



WEST HAVEN DEPARTMENT OF EDUCATION

"Schools Committed to Excellence"

Administrative Offices: 355 Main Street

Mailing address: P.O. Box 26010

West Haven, CT 06516

Telephone: (203) 937-4310

Fax: (203) 937-4315

NEIL C. CAVALLARO

Superintendent of Schools

Communication

C

February 10, 2021

Ronald Quagliani, Chairman
West Haven City Council
355 Main Street
West Haven, CT 06516

Dear Chairman Quagliani,

Enclosed is a signed copy of the agreement between the West Haven Board of Education and the West Haven Federation of Teachers'. Please place this on the next City Council agenda.

Sincerely,

Neil C. Cavallaro
Superintendent of Schools

SETTLEMENT AGREEMENT

In full settlement of a successor collective bargaining agreement to that covering the period September 1, 2017 to August 31, 2021, the undersigned Parties agree as follows:

1. Duration

September 1, 2021 – August 31, 2024

2. Wages

September 1, 2021 1% general wage increase (GWI) to top step (Step 10) only; employees who are not already at the top step shall advance one step

September 1, 2022 1% GWI to top step (Step 10) only; employees who are not already at the top step shall advance one step

September 1, 2023 2% GWI to all steps of the salary scale; there shall be no step movement for 2023-24

3. Insurance

(a) Change in Carrier:

In the event the Board decides, in its sole discretion, to change insurance plans to the Connecticut State Partnership Plan (CPP 2.0), that plan shall be provided to teachers in lieu of the current high deductible health plan.

(b) Cost-share Contributions:

The cost-share contribution shall remain at 20% for the duration of the contract; however, in the event the Board should switch plans to CPP 2.0, any additional cost assessed to the plan for non-compliance with the Health Incentive Plan shall be paid by the employee.

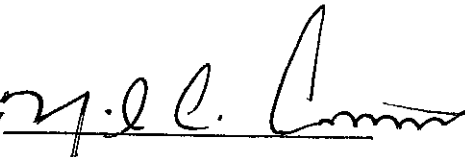
4. Other

Article VI, Section 46.I. is amended to read as follows:

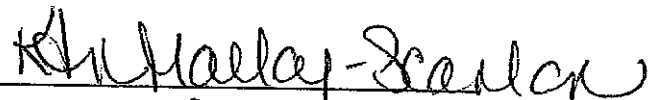
- I. 1. The Federation shall provide the Board of Education with a list of those teachers desiring to pay Federation dues and executing a written authorization. Payments for new employees shall commence, within thirty (30) days following the effective date of employment.

2. Employees on leaves of absence must make suitable arrangements in advance of such leave to pay the Federation dues directly to the Federation.
3. The Federation shall indemnify and save the Board and/or the town harmless against all claims, demands, suits or other forms of liability, which may arise by reason of any action taken in making deductions and remitting the same to the Federation pursuant to the Article.
4. The Federation may add or subtract from any such list so long as notice is provided prior to or on the first school day of each month. Such changes should be effected on the paycheck next following.
5. The Federation will receive its payroll deduction check on the same day as the regular issuance of paychecks.
6. The Board shall cooperate with the Federation in securing from the City Comptroller as many deduction categories as may be requested by the Federation. This provision, however, does not extend the Board's responsibility for providing to the Federation at least two payroll deduction categories.
7. At the beginning of each school year, the Board shall provide the Federation with an alphabetized list of Federation members or payroll deductions. To the extent, as provided by the City Comptroller, the Board shall send to the Federation its payroll deduction sheets in alphabetized form.

West Haven Board of Education

By 
7-28-2020

West Haven Federation of Teachers, AFT

By 
7-28-2020

Summary of Savings: Agreement Between West Haven Board of Education and West Haven Federation of Teachers

General Topic	Change	Fiscal Impact		
		FY 21-22	FY 22-23	FY 23-24
Wages	General Wage Increases %	_1_%	_1_%	_2_%
	Cost of General Wage Increase in \$	\$ 220,146	\$ 244,828	\$ 832,788
	Cost of Step Yearly Increment Changes in \$	\$ 1,080,160	\$ 1,022,616	\$ -
Healthcare	Health Plan Design Change: Cost/(Savings)	\$ -	\$ -	\$ -
Health Premium Cost Share	Current employee share			
	Proposed employee share			
	Projected Savings	\$ -	\$ -	\$ -
Pension	Current Contribution ___%	__%	__%	__%
	New Contribution __%	__%	__%	__%
	Cost/(Savings) in \$	\$ -	\$ -	\$ -
Net Annual Impact		\$ 1,300,306	\$ 1,267,444	\$ 832,788
Sick Leave	Current provisions: ____			
	New provisions: ____			
	Cost/(Savings)	\$ -	\$ -	\$ -
Vacation Leave	Current provisions: ____			
	New provisions: ____			
	Cost/(Savings)	\$ -	\$ -	\$ -
Other Measures to Offset Costs of Contract				
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
	Cost/(Savings)	\$ -	\$ -	\$ -
Total Savings (includes one-time and non-recurring)		\$ 1,300,306	\$ 1,267,444	\$ 832,788

Notes:

In FY 21-22 and FY22-23 only employees on top step receive the 1% GWI increase.

2020-20212021-2022

Step	Scale	# of Employees	Base Salary	Total Salary	Step	Scale	# of Employees	Base Salary	Total Salary
1	BS	24	\$ 41,644.00	\$ 999,456.00	1	BS	0	\$ 41,644.00	\$ -
1	BS+30	19	\$ 45,786.00	\$ 869,934.00	1	BS+30	0	\$ 45,786.00	\$ -
1	BS+60	9	\$ 48,908.00	\$ 440,172.00	1	BS+60	0	\$ 48,908.00	\$ -
1	PHD	0	\$ 52,408.00	\$ -	1	PHD	0	\$ 52,408.00	\$ -
2	BS	9	\$ 44,226.00	\$ 398,034.00	2	BS	24	\$ 44,226.00	\$ 1,061,424.00
2	BS+30	13	\$ 49,949.00	\$ 649,337.00	2	BS+30	19	\$ 49,949.00	\$ 949,031.00
2	BS+60	5	\$ 52,030.00	\$ 260,150.00	2	BS+60	9	\$ 52,030.00	\$ 468,270.00
2	PHD	0	\$ 55,530.00	\$ -	2	PHD	0	\$ 55,530.00	\$ -
3	BS	5	\$ 46,827.00	\$ 234,135.00	3	BS	9	\$ 46,827.00	\$ 421,443.00
3	BS+30	11	\$ 52,030.00	\$ 572,330.00	3	BS+30	13	\$ 52,030.00	\$ 676,390.00
3	BS+60	1	\$ 54,112.00	\$ 54,112.00	3	BS+60	5	\$ 54,112.00	\$ 270,560.00
3	PHD	0	\$ 57,612.00	\$ -	3	PHD	0	\$ 57,612.00	\$ -
4	BS	3	\$ 49,428.00	\$ 148,284.00	4	BS	5	\$ 49,428.00	\$ 247,140.00
4	BS+30	8	\$ 53,833.00	\$ 430,664.00	4	BS+30	11	\$ 53,833.00	\$ 592,163.00
4	BS+60	8	\$ 58,794.00	\$ 470,352.00	4	BS+60	1	\$ 58,794.00	\$ 58,794.00
4	PHD	0	\$ 62,294.00	\$ -	4	PHD	0	\$ 62,294.00	\$ -
5	BS	4	\$ 52,030.00	\$ 208,120.00	5	BS	3	\$ 52,030.00	\$ 156,090.00
5	BS+30	7	\$ 58,794.00	\$ 411,558.00	5	BS+30	8	\$ 58,794.00	\$ 470,352.00
5	BS+60	8	\$ 65,038.00	\$ 520,304.00	5	BS+60	8	\$ 65,038.00	\$ 520,304.00
5	PHD	0	\$ 68,538.00	\$ -	5	PHD	0	\$ 68,538.00	\$ -
6	BS	1	\$ 54,362.00	\$ 54,362.00	6	BS	4	\$ 54,362.00	\$ 217,448.00
6	BS+30	8	\$ 64,198.00	\$ 513,584.00	6	BS+30	7	\$ 64,198.00	\$ 449,386.00
6	BS+60	6	\$ 70,411.00	\$ 422,466.00	6	BS+60	8	\$ 70,411.00	\$ 563,288.00
6	PHD	0	\$ 73,911.00	\$ -	6	PHD	0	\$ 73,911.00	\$ -
7	BS	0	\$ 57,985.00	\$ -	7	BS	1	\$ 57,985.00	\$ 57,985.00
7	BS+30	23	\$ 69,894.00	\$ 1,607,562.00	7	BS+30	8	\$ 69,894.00	\$ 559,152.00
7	BS+60	37	\$ 72,689.00	\$ 2,689,493.00	7	BS+60	6	\$ 72,689.00	\$ 436,134.00
7	PHD	1	\$ 76,189.00	\$ 76,189.00	7	PHD	0	\$ 76,189.00	\$ -
8	BS	2	\$ 64,198.00	\$ 128,396.00	8	BS	0	\$ 64,198.00	\$ -
8	BS+30	16	\$ 73,517.00	\$ 1,176,272.00	8	BS+30	23	\$ 73,517.00	\$ 1,690,891.00
8	BS+60	20	\$ 76,624.00	\$ 1,532,480.00	8	BS+60	37	\$ 76,624.00	\$ 2,835,088.00
8	PHD	2	\$ 80,124.00	\$ 160,248.00	8	PHD	1	\$ 80,124.00	\$ 80,124.00
9	BS	0	\$ 68,340.00	\$ -	9	BS	2	\$ 68,340.00	\$ 136,680.00
9	BS+30	9	\$ 76,624.00	\$ 689,616.00	9	BS+30	16	\$ 76,624.00	\$ 1,225,984.00
9	BS+60	17	\$ 79,729.00	\$ 1,355,393.00	9	BS+60	20	\$ 79,729.00	\$ 1,594,580.00
9	PHD	0	\$ 83,229.00	\$ -	9	PHD	2	\$ 83,229.00	\$ 166,458.00
10	BS	0	\$ 77,004.00	\$ -	10	BS	0	\$ 77,774.00	\$ -
10	BS+30	71	\$ 82,208.00	\$ 5,836,768.00	10	BS+30	80	\$ 83,030.00	\$ 6,642,400.00
10	BS+60	183	\$ 87,410.00	\$ 15,996,030.00	10	BS+60	200	\$ 88,284.00	\$ 17,656,800.00
10	PHD	2	\$ 90,910.00	\$ 181,820.00	10	PHD	2	\$ 91,784.00	\$ 183,568.00
				\$ 39,087,621.00					\$ 40,387,927.00
									\$ 1,300,306.00

2022-2023**2023-2024**

Step	Scale	# of Employees	Base Salary	Total Salary	Step	Scale	# of Employees	Base Salary	Total Salary
1	BS	0	\$ 41,644.00	\$ -	1	BS	0	\$ 42,477.00	\$ -
1	BS+30	0	\$ 45,786.00	\$ -	1	BS+30	0	\$ 46,702.00	\$ -
1	BS+60	0	\$ 48,908.00	\$ -	1	BS+60	0	\$ 49,886.00	\$ -
1	PHD	0	\$ 52,408.00	\$ -	1	PHD	0	\$ 53,386.00	\$ -
2	BS	0	\$ 44,226.00	\$ -	2	BS	0	\$ 45,111.00	\$ -
2	BS+30	0	\$ 49,949.00	\$ -	2	BS+30	0	\$ 50,948.00	\$ -
2	BS+60	0	\$ 52,030.00	\$ -	2	BS+60	0	\$ 53,071.00	\$ -
2	PHD	0	\$ 55,530.00	\$ -	2	PHD	0	\$ 56,571.00	\$ -
3	BS	24	\$ 46,827.00	\$ 1,123,848.00	3	BS	24	\$ 47,764.00	\$ 1,146,336.00
3	BS+30	19	\$ 52,030.00	\$ 988,570.00	3	BS+30	19	\$ 53,071.00	\$ 1,008,349.00
3	BS+60	9	\$ 54,112.00	\$ 487,008.00	3	BS+60	9	\$ 55,194.00	\$ 496,746.00
3	PHD	0	\$ 57,612.00	\$ -	3	PHD	0	\$ 58,694.00	\$ -
4	BS	9	\$ 49,428.00	\$ 444,852.00	4	BS	9	\$ 50,417.00	\$ 453,753.00
4	BS+30	13	\$ 53,833.00	\$ 699,829.00	4	BS+30	13	\$ 54,910.00	\$ 713,830.00
4	BS+60	5	\$ 58,794.00	\$ 293,970.00	4	BS+60	5	\$ 59,970.00	\$ 299,850.00
4	PHD	0	\$ 62,294.00	\$ -	4	PHD	0	\$ 63,470.00	\$ -
5	BS	5	\$ 52,030.00	\$ 260,150.00	5	BS	5	\$ 53,071.00	\$ 265,355.00
5	BS+30	11	\$ 58,794.00	\$ 646,734.00	5	BS+30	11	\$ 59,970.00	\$ 659,670.00
5	BS+60	1	\$ 65,038.00	\$ 65,038.00	5	BS+60	1	\$ 66,339.00	\$ 66,339.00
5	PHD	0	\$ 68,538.00	\$ -	5	PHD	0	\$ 69,839.00	\$ -
6	BS	3	\$ 54,362.00	\$ 163,086.00	6	BS	3	\$ 55,449.00	\$ 166,347.00
6	BS+30	8	\$ 64,198.00	\$ 513,584.00	6	BS+30	8	\$ 65,482.00	\$ 523,856.00
6	BS+60	8	\$ 70,411.00	\$ 563,288.00	6	BS+60	8	\$ 71,819.00	\$ 574,552.00
6	PHD	0	\$ 73,911.00	\$ -	6	PHD	0	\$ 75,319.00	\$ -
7	BS	4	\$ 57,985.00	\$ 231,940.00	7	BS	4	\$ 59,145.00	\$ 236,580.00
7	BS+30	7	\$ 69,894.00	\$ 489,258.00	7	BS+30	7	\$ 71,292.00	\$ 499,044.00
7	BS+60	8	\$ 72,689.00	\$ 581,512.00	7	BS+60	8	\$ 74,143.00	\$ 593,144.00
7	PHD	0	\$ 76,189.00	\$ -	7	PHD	0	\$ 77,643.00	\$ -
8	BS	1	\$ 64,198.00	\$ 64,198.00	8	BS	1	\$ 65,482.00	\$ 65,482.00
8	BS+30	8	\$ 73,517.00	\$ 588,136.00	8	BS+30	8	\$ 74,987.00	\$ 599,896.00
8	BS+60	6	\$ 76,624.00	\$ 459,744.00	8	BS+60	6	\$ 78,156.00	\$ 468,936.00
8	PHD	0	\$ 80,124.00	\$ -	8	PDH	0	\$ 81,656.00	\$ -
9	BS	0	\$ 68,340.00	\$ -	9	BS	0	\$ 69,707.00	\$ -
9	BS+30	23	\$ 76,624.00	\$ 1,762,352.00	9	BS+30	23	\$ 78,156.00	\$ 1,797,588.00
9	BS+60	37	\$ 79,729.00	\$ 2,949,973.00	9	BS+60	37	\$ 81,324.00	\$ 3,008,988.00
9	PHD	1	\$ 83,229.00	\$ 83,229.00	9	PHD	1	\$ 84,824.00	\$ 84,824.00
10	BS	2	\$ 78,552.00	\$ 157,104.00	10	BS	2	\$ 80,123.00	\$ 160,246.00
10	BS+30	96	\$ 83,860.00	\$ 8,050,560.00	10	BS+30	96	\$ 85,538.00	\$ 8,211,648.00
10	BS+60	220	\$ 89,167.00	\$ 19,616,740.00	10	BS+60	220	\$ 90,950.00	\$ 20,009,000.00
10	PHD	4	\$ 92,667.00	\$ 370,668.00	10	PHD	4	\$ 94,450.00	\$ 377,800.00
				\$ 41,655,371.00					\$ 42,488,159.00
				\$ 1,267,444.00					\$ 832,788.00

Teacher Settlements Data

2020-21

DATE REPORTED	DISTRICT	WITHOUT INCREMENT				WITH INCREMENT				Total w/increment
		2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25	
05/26/20	GLASTONBURY PCS for PPO/HMO options increase by 0.5% each yr (24.5% in yr 1 to 26% in yr 4); PCS for both HDHP options incr to 12% in yr 1, 14.5% in yr 2, 15.5% in yr 3 & 16.5% in yr 4, BOE funding of HSA changes from flat dollar to 75% in yr 1 & decreasing by 15% each yr to 50% in yr 4.	2.00%	2.00%	2.00%	2.00%	3.08%	3.22%	3.06%	2.80%	12.16%
07/27/20	WEST HAVEN Yrs 1 & 2 step & 1% at max, Yr 3 no step; move to CT Partnership Plan at 20% PCS all 3 yrs.			2.00%		3.57%	3.27%	2.00%		8.84%
08/06/20	NEW BRITAIN 1 yr extension; No step; PCS incr by .50%.	1.00%				1.00%				1.00%
10/13/20	BRISTOL 1 yr extension; 1/2 step movement, cost data has been requested. No change in PCS.	2.84%				1.25%				1.25%
09/21/20	NEW HAVEN Teachers will remain on step and salary of 2019-20 schedule for 2020-21, 2021-22: incr of \$2,000 at max steps plus step; 2022-23: incr of \$1000 to max steps only plus step. Cost data has been requested. PCS remains at same % but \$ contribution for teachers capped at 19-20 amounts through 2023. No layoffs or furlough days during 2020-23 agreement.					3.69%	3.69%			7.38%
	BOLTON Yr 1: 2% at max, drop step 1, insert new step between ultimate & penultimate step; Yr 2: no step; Yr 3: 0.9% below max, 1.41% at max plus step; PCS for HDHP plan incr from 19.5% to 20% in yr 1, 20.5% in yr 2 & 21% in yr 3; point values for stipends incr by 1% each yr.		2.51%			2.97%	2.51%	2.97%		8.45%
09/09/20	WESTBROOK New step added to break bubble in yr 1, 1/2 step each yr; Eliminate PPO plan option; stipends will increase by 1% each yr.	1.25%	1.05%			2.86%	2.63%			5.49%
09/23/20	NORWICH 1 year extension; step and 0.75% at max; no insurance changes.					2.95%				2.95%
09/02/20	VERNON Half step each year, 1.50% at max & 1.25% below; PCS for HDHP incr 17.5% to 18% in yr 1, 19% in yr 2 & 20% in yr 3.					2.87%	3.00%	2.95%	2.94%	11.76%

Teacher Settlements Data
2020-21

DATE REPORTED	DISTRICT	WITHOUT INCREMENT				WITH INCREMENT				Total w/increment
		2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25	
09/29/20	EASTFORD Step each year with increase to max only: year 1: 1.5%, year 2: 2.3%, year 3: 2.3%; no insurance changes; no incr to stipends.					2.22%	2.46%	3.30%		7.98%
09/16/20	ANDOVER Added RX co-pay after deductible; PCS incr from 12% to 12.5% in yr 1, 13% in yr 2, 13.5% in yr 3 & 14% in yr 4.	2.50%	2.50%	2.25%	1.50%	2.98%	2.96%	2.86%	2.68%	11.48%
09/12/20	WOODSTOCK 1 year extension; step and 1.75% at max. No insurance changes					3.19%				3.19%
	CHESHIRE Cost of steps for years 2, 3 and 4 are 1.27%, 1.24% and 1.19% respectively; HDHP PCS 1/1/22: 14.5%; 1/1/23: 15.5%; 1/1/24: 16.5%; and 1/1/25: 17.5%; Education advanced programs: online programs will require appropriate documentation confirming their status as a properly accredited college or university.	1.75%	1.23%	1.50%	1.75%	1.75%	2.50%	2.74%	2.94%	9.93%
09/21/20	MANSFIELD No change in PCS.	1.75%	2.00%	2.00%		2.77%	2.81%	2.86%		8.44%
09/21/20	NEWINGTON PCS for HDHP plan incr from 16.25% to 16.75% in yr 1, 17.25% in yr 2 & 17.75% in yr 3.					2.99%	2.98%	2.98%		8.95%
10/02/20	BETHANY 1 Step in schedule dropped each year, step & \$500 at max each year; PCS for HDHP plan incr from 24% to 25% in yr 3, deduct incr \$2000/4000 to \$2500/5000, BOE funding of HSA change from 50% to \$1250/2500, RX co-pay incr \$5/20/30 to \$5/25/40.					2.53%	3.08%	3.08%		8.69%
09/25/20	PLYMOUTH 1 year contract; no step and equal dollar distribution for GWI; no change in PCS.					2.61%				2.61%
09/25/20	NEW MILFORD 1 yr contract; 1.55% to max & 0.45% below with step at half-way point of yr; replace 10 lane schedule with 5 lane sched for those hired on/aft 7/1/21; PCS for SPP incr from 23% to 23.5%.					2.50%				2.50%

Teacher Settlements Data
2020-21

DATE REPORTED	DISTRICT	WITHOUT INCREMENT				WITH INCREMENT				Total w/increment
		2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25	
10/02/20	SALISBURY Yr 1: half step; Yr 2: rest of step; Yr 3: no step, 4.59% below max & 1.75% at max.	1.66%	1.72%			3.00%	3.00%	3.00%		9.00%
10/07/20	REGION 6 Yr 1: step & 2% at max; Yr 2: step & 2.5% at max.					4.25%	4.53%			8.78%
10/14/20	WATERTOWN Yr 1: 1.2% at max; Yr 3: 2.02% at max; PCS for HDHP incr from 15% to 16% in yr 3, wellness discount is 1% below.		2.00%			3.03%	2.00%	3.47%		8.50%
10/14/20	REDDING 4th yr not included in total; Step and increases noted at max only each year: yr 1: 1.50%, yr 2: 2.25%, yr 3: 2.5%, yr 4: 2.5%; PCS for HDHP plan incr from 20.5% to 21% in yr 2, 21.5% in yr 3 and 22.5% in yr 4.					2.27%	2.62%	2.92%	2.50%	10.31%
10/16/20	BRANFORD Yr 1: no step, 4% below max, 2% at max, Yr 2: step, remove step 1, \$1,000 to steps 2-6, 1.34% at max, Yr 3: step, 0.4% below max, 1% at max; PCS for HDHP incr from 18% to 18.5% in yr 1, 19% in yr 2 & 19.5% in yr 3.					2.71%	2.84%	2.75%		8.30%
10/20/20	EASTON Distribution to be agreed upon; PCS for HDHP plan incr from 20% to 20.5% in yr 1, 21% in yr 2, 21.5% in yr 3; stipends will incr 1% each yr.					2.86%	2.90%	2.74%		8.50%
10/16/20	REGION 8 1 yr extension, 3.0% at max only plus step; no other changes.					3.63%				3.63%
11/05/20	GRANBY Yr 1: schedule smoothed, 1.5% at max & step, Yr 2: 1.5% at max & step, Yr 3: 1.75% at max & step; Eliminate PPO option, add post deductible RX copay of \$5/30/45 with MP2 plan, PCS for HDHP incr from 17.25% to 18.25% in yr 2, 19.25% in yr 3; Dental PCS 22.25% in yr 1, 22.5% in yr 2 & 22.75% in yr 3; teacher work day incr from 7hrs to 7hrs & 30 min; may use 5 days of sick leave for illness of family member in household.					2.52%	3.10%	3.11%		8.73%

Teacher Settlements Data

2020-21

DATE REPORTED	DISTRICT	WITHOUT INCREMENT				WITH INCREMENT				Total w/increment
		2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25	
10/26/20	REGION 9			1.00%		1.32%	2.25%	1.00%		4.57%
	No step in year 1 and 3; Yr 1: 1.5% at max & 1% below, Yr 2: 1.25% at max; PCS for HDHP incr from 20% to 21% in yr 1, 22% in yr 2 & 23% in yr 3, BOE funding of HSA reduced from 50% to 45%.									
	LITCHFIELD COUNTY									8.45%
	Distribution to be worked out by the parties; BOE Funding of HSA reduced from 45% to 40% in yr 3; PCS incr from 18.5% to 19.5% in yr 1, 20.5% in yr 2 & 21.5% in yr 3.									
11/04/20	CANTON					2.38%	3.06%	3.18%		8.62%
	Yr 1: no step, 2.25% below max, 2.5% at max, Yr 2: step, 1.0% at max, Yr 3: step, 1.25% at max; 1.75% to stipends each yr; PCS for HDHP incr from 22% to 22.5% in yr 1, 23% in yr 2 & 23.5% in yr 3; Dental PCS incr from 4.5% to 25% in yr 1, 25.5% in yr 2 & 26% in yr 3.									
	NEW LONDON COUNTY					2.50%	2.50%	2.50%		7.50%
	Distribution to be worked out by the parties; PCS for HDHP incr from 17% to 18% in yr 1, 19% in yr 2 & 20% in yr 3.									
11/09/20	STAMFORD					2.02%				2.02%
	1 yr agreement; GWI below max of 0.50%, GWI at max of 1.125% and step at mid-year; Stipends shall increase by 1%; No change in PCS.									
10/15/20	FAIRFIELD					2.32%	2.23%	2.01%		6.56%
	Yr 1: 1% at max, Yr 2: 1.2% at max; Yr 3: 1.2% at max; PCS for Partnership plan incr from 23% to 23.5% in yr 1, 24% in yr 2 & 24.5% in yr 3.									
	NEW LONDON COUNTY	1.00%	1.78%	1.78%		2.54%	2.93%	2.85%		8.32%
	PCS for HDHP incr from 20% to 20.5% in yr 1, 21% in yr 2 & 21.5% in yr 3; stipends incr by 1% in yr 1 and 1.5% in yrs 2 & 3.									

Teacher Settlements Data

2020-21

DATE REPORTED	DISTRICT	WITHOUT INCREMENT				WITH INCREMENT				Total w/increment
		2021-22	2022-23	2023-24	2024-25	2021-22	2022-23	2023-24	2024-25	
11/17/20	PLAINFIELD Yr 1: schedule restructured, no step; Yr 2: step & \$1,000 to MA, 6th & PhD max steps, \$300 to BA max step; Yr 1: PPO maintained at 20% PCS, Yr 2: HDHP at \$2000/4000 will be only option at 18.5% PCS, HSA BOE funded at 50%, RX copay \$0/20/30.					2.19%	2.77%			4.96%
12/18/20	LEARN Maximum and Penultimate steps incr by 0.75% each year, yr 1 steps below: 0.41%, yr 2 steps below: 0.38%, yr 3 steps below: 0.38%; PCS for HDHP plan incr from 17.5% to 18.5% in yr 1, 19.5% in yr 2 & 20.5% in yr 3.					3.50%	3.50%	3.50%		10.50%
11/24/20	REGION 19 No step in Yr 1; step to all not at max, and GWI to all, in Yrs 2 and 3; stipend for Dept Heads incr by 2.5% in Yr 3; eliminate HMO option, no changes to HDHP deductibles, HSA funding or PCS for duration of contract.	2.25%	1.44%	1.56%		2.25%	2.95%	2.95%		8.15%
	WINDHAM COUNTY Yr 1: 1.0% below max, 1.75% at max, Yr 2: 0.75% below max, 1.75% at max, Yr 3: 0.5% below max, 1.75% at max.					2.77%	2.77%	2.76%		8.30%
10/15/20	SPRAGUE Wages are as follows: FY21-22 : Teachers will move 1/2 a step; FY22-23 : Teacher will move remaining 1/2 step; FY23-24 : No step movement, \$1,880 increase on each step. Premium shares remain flat for entire contract.	1.10%	1.15%			2.74%	2.87%	2.85%		8.46%
12/04/20	TORRINGTON Yr 1: no step, Yr 2: 1.3% at max, Yr 3: 1.0% at max.					2.00%	3.22%	3.19%		8.41%
12/26/20	REGION 17 FY21-22, teachers not at max step shall advance 1/2 step; FY22-23, teachers not at max shall advance 1/2 step ; FY23-24, salary schedule changes back to full step; teachers not at max shall advance full step; PCS 22.5%, 23%, 24%.					2.31%	2.41%	3.42%		8.14%
AVERAGE		<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	
		1.76%	1.76%	1.76%		2.64%	2.89%	2.85%	2.77%	

WEST HAVEN BOARD OF EDUCATION and the WEST HAVEN FEDERATION OF TEACHERS LOCAL 1547, AFT, AFL-CIO

Lane by Lane Comparison - 2020/21 MA

DIST	Step 1	DIST	Step 2	DIST	Step 3	DIST	Step 4	DIST	Step 5	DIST	Step 6	DIST	Step 7	DIST	Step 8	DIST	Step 9	DIST	Step 10	DIST	Step 11	DIST	Step 12	DIST	Step 13	DIST	Step 14	DIST	Step 15	DIST	Step 16	DIST	Step 17	DIST	Step 18	DIST	Step 19	DIST	Step 20	DIST	Step 21	
SYM	58,226	SYM	60,758	SYM	63,289	SYM	65,821	SYM	68,352	SYM	70,884	SYM	73,416	SYM	75,948	SYM	78,479	WDB	82,530	WDB	86,644	NOB	88,540	WDB	93,080	WDB	93,080	WDB	93,080	DBY	93,574	DBY	93,574	DBY	93,574	DBY	93,574	DBY	93,574	DBY	93,574	
GLF	54,000	GLF	56,750	GLF	59,500	GLF	62,250	WDB	65,414	WDB	67,668	WDB	70,324	WDB	74,039	WDB	78,283	WHV 82,208	SYM	83,542	WDB	87,438	R05	92,203	BFD	92,462	BFD	92,462	WDB	93,080	WDB	93,080	WDB	93,080	WDB	93,080	WDB	93,080	WDB	93,080	WDB	93,080
WDB	53,274	WDB	55,463	WDB	58,381	WDB	61,965	GLF	65,000	GLF	67,000	WHV 69,894	WHV 73,517	WHV 76,624	SYM	81,011	WHV 82,208	R16	86,700	WLC	91,327	R05	92,203	R05	92,203	BFD	92,462	BFD	92,462	BFD	92,462	BFD	92,462	BFD	92,462	BFD	92,462	BFD	92,462	BFD	92,462	
ANS	52,938	ANS	54,812	NOB	56,840	NOB	59,840	NOB	62,840	NOB	65,840	GLF	69,000	NOB	71,840	NOB	74,840	NOB	77,840	EHV	81,706	EHV	86,200	EHV	90,693	R15	92,034	OXF	92,114	R05	92,203	R05	92,203	R05	92,203	R05	92,203	R05	92,203	R05	92,203	
BFD	52,759	ORN	54,428	ANS	56,686	WLF	58,891	WLF	61,334	R15	64,211	NOB	68,840	GLF	71,500	GLF	74,000	R05	77,137	R05	81,256	SYM	86,074	SYM	90,540	NGT	91,873	R15	92,034	OXF	92,114	OXF	92,114	OXF	92,114	OXF	92,114	OXF	92,114	OXF	92,114	
WLF	52,528	WLF	54,293	WLF	56,545	R15	58,765	R15	61,232	WHV 64,198	R15	67,192	R15	70,170	R05	73,227	R16	76,780	R16	81,213	R05	85,595	MDN	88,818	CHS	91,701	NGT	91,873	R15	92,034	R15	92,034	R15	92,034	R15	92,034	R15	92,034	R15	92,034		
ORN	52,507	NOB	53,840	ORN	56,428	ANS	58,560	NGT	61,076	WLF	63,877	WLF	66,525	R05	69,515	R15	73,149	GLF	76,750	NOB	80,840	MDN	85,120	GLF	88,660	MFD	91,360	CHS	91,701	NGT	91,873	NGT	91,873	NGT	91,873	NGT	91,873	NGT	91,873			
R16	52,217	NGT	53,829	R15	56,296	NGT	58,558	NOH	60,555	NGT	63,702	NGT	66,442	NGT	69,299	EHV	72,405	EHV	76,351	R15	80,013	WLC	84,389	NOB	88,540	WLC	91,327	MDS	91,469	CHS	91,701	CHS	91,701	CHS	91,701	CHS	91,701	CHS	91,701			
CHS	51,793	R15	53,827	NGT	56,144	NOH	57,924	ANS	60,434	NOH	63,305	NOH	66,180	WLF	69,286	R16	72,347	R15	76,210	MDN	79,899	R15	83,893	R15	87,774	HMD	91,026	MFD	91,360	MDS	91,469	MDS	91,469	MDS	91,469	MDS	91,469	MDS	91,469			
NGT	51,610	BFD	53,671	MFD	55,777	MFD	57,739	MFD	59,782	R05	62,645	R05	65,991	NOH	69,185	NOH	72,327	NOH	75,612	GLF	79,500	CHS	83,498	NOH	87,685	ORN	90,804	WLC	91,327	MFD	91,360	MFD	91,360	MFD	91,360	MFD	91,360	MFD	91,360			
MFD	51,562	MFD	53,618	NOH	55,408	ORN	57,635	R05	59,470	ANS	62,308	EHV	65,340	EHV	69,109	NGT	72,278	NGT	75,386	EHV	79,046	NOH	82,636	MFD	86,724	EHV	90,693	HMD	91,026	WLC	91,327	WLC	91,327	WLC	91,327	WLC	91,327	WLC	91,327			
BTY	51,498	R16	53,272	CHS	55,159	CHS	57,113	CHS	59,177	MFD	61,893	ANS	64,182	R16	67,914	WLF	72,158	WLF	75,151	NGT	78,628	WHV 82,208	R16	86,700	SYM	90,540	ORN	90,804	HMD	91,026	HMD	91,026	HMD	91,026	HMD	91,026	HMD	91,026	HMD	91,026		
R15	51,358	CHS	53,096	BFD	54,752	R05	56,455	ORN	58,839	EHV	61,570	MFD	64,011	CHS	66,125	MDN	69,881	MDN	74,677	WLF	78,268	GLF	82,117	CHS	86,322	MDN	88,818	EHV	90,693	ORN	90,804	ORN	90,804	ORN	90,804	ORN	90,804	ORN	90,804			
MDN	50,952	NOH	53,001	R16	54,516	BFD	56,050	WHV 58,794	CHS	61,239	R16	63,970	MFD	66,103	WLC	69,506	WLC	73,502	WLC	78,173	MFD	82,097	WLF	86,076	GLF	88,660	SYM	90,540	EHV	90,693	EHV	90,693	EHV	90,693	EHV	90,693	EHV	90,693				
NOB	50,840	BTY	52,837	BTY	54,211	R16	55,896	EHV	58,209	R16	60,559	CHS	63,737	ANS	66,056	CHS	68,840	MFD	72,843	CHS	77,961	NGT	82,009	NGT	85,535	NOB	88,540	MDN	88,818	SYM	90,540	SYM	90,540	SYM	90,540	SYM	90,540	SYM	90,540			
NOH	50,699	MDS	51,843	MDS	53,879	MDS	55,878	MDS	57,917	ORN	60,443	ORN	62,163	WLC	65,728	MFD	68,216	CHS	72,315	MFD	77,470	WLF	81,515	BFD	84,941	NOH	87,685	GLF	88,660	NHV	90,356	NHV	90,356	NHV	90,356	NHV	90,356	NHV	90,356			
MDS	49,804	MDN	51,799	R05	53,593	BTY	55,621	BFD	57,613	MDS	59,953	WLC	62,155	MDN	65,231	ANS	67,930	ORN	71,263	ORN	75,730	ORN	80,712	ORN	84,732	R16	86,700	NOB	88,540	MDN	88,818	MDN	88,818	MDN	88,818	MDN	88,818	MDN	88,818			
DBY	49,746	DBY	51,411	DBY	53,250	MDN	55,559	R16	57,396	BFD	59,484	MDS	62,017	ORN	64,394	OXF	67,479	BFD	71,080	BFD	75,486	BFD	80,398	WHV 82,208	OXF	86,241	NOH	87,685	GLF	88,660	GLF	88,660	GLF	88,660	GLF	88,660	GLF	88,660				
WTB	49,635	WTB	51,303	WTB	53,026	EHV	55,387	DBY	57,272	DBY	59,420	BFD	61,712	BFD	64,365	BFD	67,469	OXF	70,746	OXF	74,172	OXF	77,763	OXF	81,325	WLF	86,076	DBY	87,655	NOB	88,540	NOB	88,540	NOB	88,540	NOB	88,540					
EHV	49,213	R05	50,876	EHV	52,850	DBY	55,220	BTY	57,067	WLC	58,776	DBY	61,667	OXF	64,363	ORN	67,314	MDS	69,971	MDS	73,005	MDS	76,037	MDS	79,906	MDS	83,306	R16	86,700	NOH	87,685	NOH	87,685	NOH	87,685	NOH	87,685					
OXF	49,079	EHV	50,865	HMD	52,659	WTB	54,807	MDN	56,942	OXF	58,556	OXF	61,390	MDS	64,244	MDS	66,924	ANS	69,804	ANS	71,678	DBY	74,385	HMD	77,984	DBY	82,225	WLF	86,076	R16	86,700	R16	86,700	R16	86,700	ANS	86,978					
R05	48,297	HMD	50,263	MDN	52,648	HMD	54,102	WTB	56,649	WTB	58,551	MDN	60,792	DBY	64,010	DBY	66,449	DBY	68,984	DBY	71,628	ANS	73,552	DBY	77,834	WHV 82,208	NHV	83,976	WLF	86,076	WLF	86,076	R16	86,700	R16	86,700	ANS	86,978				
HMD	47,700	WHV 49,949	WHV 52,030	WHV 53,833	OXF	55,850	BTY	58,550	WTB	60,518	WTB	62,551	WTB	64,652	WTB	66,824	NHV	69,433	HMD	73,282	NHV	75,876	NHV	79,838	WHV 82,208	WHV 82,208	ANS	82,921	ANS	84,795	WLF	86,076	WLF	86,076	R16	86,700						
NHV	47,551	OXF	49,521	OXF	50,811	OXF	53,272	HMD	55,785	MDN	58,363	BTY	60,073	HMD	62,101	HMD	64,005	NHV	66,538	WTB	69,069	NHV	72,505	ANS	75,425	ANS	77,299	ANS	79,173	ANS	81,047	WHV 82,208	WTB	82,682	WTB	83,922	WTB	83,922				
WLC	46,300	NHV	48,901	NHV	50,440	WLC	52,559	WLC	55,581	HMD	58,047	HMD	59,944	BTY	61,635	NHV	63,780	HMD	66,150	HMD	68,581	WTB	71,389	WTB	73,787	WTB	75,874	WTB	77,819	WTB	79,610	WTB	81,235	WHV 82,208	WHV 82,208	BTY	83,867	WTB	83,922			
WHV 45,786	WLC	47,307	WLC	49,702	NHV	52,138	NHV	54,349	NHV	56,603	NHV	58,919	NHV	61,284	BTY	63,237	BTY	64,881	BTY	66,568	BTY	68,299	BTY	70,075	BTY	71,897	BTY	73,766	BTY	75,684	BTY	77,652	BTY	79,671	BTY	81,742	WHV 82,208	WHV 82,208				

City of Hartford

FY2021

Monthly Financial Report to the Municipal Accountability Review Board



January 2021

(FY2021 P7)

Meeting date: March 11, 2021

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

FY2021 General Fund Summary	1
Revenue and Expenditure Footnotes	2
Revenue Summary - Major Category	3
Tax Collections	4
Expenditure Summary - Departments	5
Expenditure Summary - Major Category	6
Appendix - Full-time payroll	7

City of Hartford - FY2021 General Fund Financial Report & Projection

MARB 3/11/2021

Revenue Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JANUARY)	FY2021 ACTUAL (JANUARY)	FY2021 PROJECTION	VARIANCE
41 General Property Taxes ¹	(279,164,431)	(281,967,014)	(281,967,014)	(242,481,476)	(253,159,453)	(287,749,687)	(5,782,673)
42 Licenses & Permits ²	(6,417,686)	(6,161,581)	(6,161,581)	(3,807,432)	(4,209,243)	(6,531,416)	(369,835)
43 Fines Forfeits & Penalties ³	(159,380)	(194,282)	(194,282)	(114,913)	(107,658)	(184,557)	9,725
44 Revenue from Money & Property ⁴	(3,361,237)	(2,478,879)	(2,478,879)	(2,199,140)	(456,049)	(1,021,730)	1,457,149
45 Intergovernmental Revenues ^{5 17}	(304,169,420)	(258,570,285)	(258,570,285)	(155,143,349)	(155,403,328)	(258,278,033)	292,252
46 Charges For Services ⁶	(3,289,713)	(3,087,015)	(3,087,015)	(2,380,445)	(2,106,056)	(3,237,022)	(150,007)
47 Reimbursements ⁷	(108,890)	(121,624)	(121,624)	(60,492)	(57,346)	(115,044)	6,580
48 Other Revenues ⁸	(205,839)	(236,134)	(236,134)	(173,832)	(172,223)	(202,365)	33,769
53 Other Financing Sources ⁹	(9,726,738)	(14,941,496)	(14,941,496)	(3,571,533)	(2,280,960)	(7,759,829)	7,181,667
Total Revenues²⁰	(606,603,335)	(567,758,310)	(567,758,310)	(409,932,611)	(417,952,316)	(565,079,684)	2,678,626

MARB 3/11/2021

Expenditure Category	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JANUARY)	FY2021 ACTUAL (JANUARY)	FY2021 PROJECTION	VARIANCE
Payroll ¹⁰	100,457,781	111,531,937	111,747,222	57,507,735	59,997,036	112,033,718	(286,496)
Benefits ¹¹	78,132,921	93,872,044	93,872,044	48,967,293	51,882,822	95,404,382	(1,532,338)
Debt & Other Capital ^{12 19}	70,570,660	11,697,446	11,697,446	4,710,767	4,834,910	11,697,446	-
Library ¹³	1,534,650	8,335,687	8,335,687	895,213	973,595	1,669,021	6,666,666
Metro Hartford Innovation Services	3,193,214	3,167,436	3,167,436	1,862,708	1,847,671	3,167,436	-
Utilities ^{14, 15}	24,847,819	26,291,225	26,291,225	15,678,733	16,583,617	27,632,600	(1,341,375)
Other Non-Personnel ¹⁶	31,838,956	28,849,261	28,633,976	11,041,011	11,011,199	28,500,436	133,540
Education ¹⁷	279,856,448	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	-
Total Expenditures²⁰	590,432,448	567,758,310	567,758,310	290,673,297	297,140,687	564,118,313	3,639,997
Committed Fund Balance for Board of Education ¹⁸	2,747,119						
Assigned Fund Balance for economic uncertainty	5,000,000						
Total Expenditures incl. Committed and Assigned Fund Balance	598,179,567						
Revenues and Expenditures incl. Committed and Assigned, Net	(8,423,768)	-	-	(119,259,315)	(120,811,630)	(961,371)	
Council Approved Use of Fund Balance							
Net Surplus/(Deficit)	8,423,768	-	-	119,259,315	120,811,630	961,371	

See footnotes on page 2.

REVENUE FOOTNOTES

- ¹ (1) Cumulative through January current year tax levy revenues actuals are 3% or \$7.8M higher than FY2020 Period 7 (January).
(2) Prior Year Levy collections actuals are tracking favorable by \$1.5M comparing to the FY2020 cumulative through January primarily due to one-time revenues of \$920K in Tax Deed Sales.
(3) Interest and liens collections actuals are higher by \$596K through January 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.
- ² The **Licenses and Permits** revenue category is primarily comprised of building, electrical, mechanical, plumbing permits, and food and milk dealer licenses. This revenue category's actuals are tracking favorable by 11% or \$402K comparing to the FY2020 cumulative through January and projected to be favorable and over the FY2021 budget by \$370K.
- ³ The **Fines, Forfeits and Penalties** revenue line item is primarily comprised of false alarms fines and projected to be slightly under the FY2021 budget.
- ⁴ Revenue from **Money and Property** contains lease/rental and short-term investment income. FY2021 actuals are tracking lower compared to FY2020 Period 7 (January) due to a low interest rate environment for short-term investment income. This revenue category is projected to be under the FY2021 budget by \$1.5M.
- ⁵ FY2021 **Intergovernmental Revenues** YTD primarily reflect the receipts of \$155M in Municipal Aid revenues from the State.
- ⁶ **Charges for Services** contains revenues associated with the conveyance tax, transcript/filing of records and special events. This revenue line item varies each year with historical actuals ranging from \$2.8M to \$4.2M. A surplus of \$150K is recorded for this revenue category due to a large conveyance tax payment received of \$306K on sale of 461 Washington Street.
- ⁷ **Reimbursements** (primarily Section 8) primarily occur at fiscal year end.
- ⁸ **Other Revenues** will vary year to year based on unanticipated items such as settlements.
- ⁹ **Other Financing Sources** reflects revenues from Corporate Contribution (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 two quarters of revenue from Hartford Parking Authority was received and recorded as of January 31st, however its projected to be under the FY2021 budget due to loss in the revenues due to COVID-19 health pandemic.
(4) Revenues for 2nd 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

- ¹⁰ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$286K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 26.6 weeks of actual payroll expenses with 25.6 weeks remaining. Vacancies are assumed to be refilled with 21.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$4.06M and \$7K of favorability in Holiday Pay is offset by a projected shortfall of \$4.15M in OT and \$203K in PT. Payroll will continue to be monitored throughout the fiscal year.
- ¹¹ 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.
- ¹² 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.
- ¹³ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- ¹⁴ Utilities are projected to be \$654K unfavorable due to the trend in waste disposal costs.
- ¹⁵ As identified in FY2021 P3, Utilities are projected to be \$555K unfavorable due to the trend in tipping fees.
- ¹⁶ Other Non-Personnel is favorable due to copier expenditures, leases and fees, offset by cyber security services, web site software, tax refunds and Microsoft 365 services.
- ¹⁷ Education YTD actuals reflect 7 months of the City's tax supported payment of \$96M and two payments from the State of Connecticut. The \$188M ECS will be recorded as the State allocation is received.
- ¹⁸ 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.
- ¹⁹ 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.
- ²⁰ 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 (JANUARY)	FY2021 ACTUAL (JANUARY)
41-TAXES	(279,164,431)	(281,967,014)	(281,967,014)	(242,481,476)	(253,159,453)
CURRENT YEAR TAX LEVY	(269,680,607)	(272,347,014)	(272,347,014)	(235,209,894)	(243,016,523)
INTEREST AND LIENS	(4,792,629)	(3,800,000)	(3,800,000)	(2,892,923)	(3,488,997)
PRIOR YEAR LEVIES	(3,940,996)	(5,270,000)	(5,270,000)	(4,274,186)	(5,809,758)
TAX LIEN SALES	(537,555)	(480,000)	(480,000)	-	-
OTHER	(212,645)	(70,000)	(70,000)	(104,473)	(844,176)
42-LICENSES AND PERMITS	(6,417,686)	(6,161,581)	(6,161,581)	(3,807,432)	(4,209,243)
BUILDING PERMITS	(3,608,111)	(3,442,000)	(3,442,000)	(2,120,447)	(2,587,150)
ELECTRICAL PERMITS	(953,593)	(797,665)	(797,665)	(559,533)	(551,151)
FOOD & MILK DEALER LICENSES	(135,904)	(299,727)	(299,727)	(112,275)	(83,256)
MECHANICAL PERMITS	(728,778)	(800,000)	(800,000)	(369,458)	(447,100)
PLUMBING PERMITS	(374,799)	(337,846)	(337,846)	(238,469)	(218,430)
OTHER	(616,501)	(484,343)	(484,343)	(407,250)	(322,156)
43-FINES FORFEITS AND PENALTIES	(159,380)	(194,282)	(194,282)	(114,913)	(107,658)
FALSE ALARM CITATIONS-POL&FIRE	(138,732)	(185,000)	(185,000)	(96,973)	(106,271)
LAPSED LICENSE/LATE FEE	(14,100)	(7,100)	(7,100)	(13,800)	-
OTHER	(6,547)	(2,182)	(2,182)	(4,141)	(1,387)
44-INTEREST AND RENTAL INCOME	(3,361,237)	(2,478,879)	(2,478,879)	(2,199,140)	(456,049)
BILLINGS FORGE	(20,257)	(20,428)	(20,428)	(15,440)	(5,476)
CT CENTER FOR PERFORM ART	(37,500)	(50,000)	(50,000)	(25,000)	(33,333)
INTEREST	(2,417,949)	(1,402,256)	(1,402,256)	(1,741,126)	(1,444,916)
RENT OF PROP-ALL OTHER	(95,070)	(114,780)	(114,780)	(63,892)	(54,745)
RENTAL OF PARK PROPERTY	(16,163)	(72,565)	(72,565)	(13,113)	(8,025)
RENTAL OF PARKING LOTS	(24,674)	(600)	(600)	-	-
RENTAL OF PROP-FLOOD COMM	(84,480)	(148,560)	(148,560)	(58,800)	(51,360)
RENTAL-525 MAIN STREET	(18,111)	(21,094)	(21,094)	(12,778)	(27,253)
RENTS FROM TENANTS	(157,448)	(180,500)	(180,500)	(90,810)	(104,260)
SHEPHERD PARK	(234,393)	(118,000)	(118,000)	-	-
THE RICHARDSON BUILDING	(218,124)	(313,952)	(313,952)	(141,113)	(8,609)
UNDERWOOD TOWER PILOT	(36,144)	(36,144)	(36,144)	(36,144)	(18,072)
OTHER	(925)	-	-	(925)	-
45-INTERGOVERNMENTAL	(304,169,420)	(258,570,285)	(258,570,285)	(155,143,349)	(155,403,328)
MUNICIPAL AID	(254,097,409)	(254,031,479)	(254,031,479)	(153,595,417)	(154,531,535)
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)	(93,987,446)	(93,987,446)
HIGHWAY GRANT	(1,190,578)	(1,190,578)	(1,190,578)	-	(1,188,254)
MASHANTUCKET PEQUOT FUND	(6,136,523)	(6,136,523)	(6,136,523)	(2,045,508)	(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)
OTHER MUNICIPAL AID	(45,666,626)	-	-	-	-
STATE CONTRACT ASSISTANCE	(45,666,626)	-	-	-	-
OTHER STATE REVENUES	(107,353)	(103,029)	(103,029)	(84,631)	(71,294)
DISTRESSED MUNICIPALITIES	-	-	-	-	(4,582)
JUDICIAL BRANCH REV DISTRIB.	(87,898)	(66,947)	(66,947)	(65,175)	(42,197)
VETERANS EXEMPTIONS	(19,456)	(36,082)	(36,082)	(19,456)	(24,516)
PILOTS, MIRA & OTHER INTERGOVERNMENTAL	(4,277,084)	(4,432,477)	(4,432,477)	(1,443,152)	(799,098)
DISABIL EXEMPT-SOC SEC	(6,559)	(6,559)	(6,559)	(6,559)	(6,417)
GR REC TAX-PARI MUTUEL	(152,553)	(227,868)	(227,868)	(111,331)	(83,681)
HEALTH&WELFARE-PRIV SCH	(50,793)	(61,366)	(61,366)	(50,793)	-
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)	(125,390)	(126,131)
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)	(270,124)	-
PILOT HARTFORD MARRIOTT	(603,956)	(552,764)	(552,764)	(603,956)	(312,200)
PILOT TRINITY COLLEGE	(25,000)	(20,000)	(20,000)	(25,000)	(20,000)
OTHER	(20,949)	(3,300)	(3,300)	(20,149)	(1,400)
CONS NETWORK TRANSP	(16,749)	-	-	(16,749)	-
STATE REIMBURSEMENTS	(4,200)	(3,300)	(3,300)	(3,400)	(1,400)
46-CHARGES FOR SERVICES	(3,289,713)	(3,087,015)	(3,087,015)	(2,380,445)	(2,106,056)
CONVEYANCE TAX	(1,245,596)	(1,240,916)	(1,240,916)	(921,496)	(1,207,327)
FILING RECORD-CERTIF FEES	(277,024)	(300,000)	(300,000)	(182,959)	(180,266)
TRANSCRIPT OF RECORDS	(706,343)	(821,151)	(821,151)	(459,723)	(444,283)
OTHER	(1,060,750)	(724,948)	(724,948)	(816,267)	(274,181)
47-REIMBURSEMENTS	(108,890)	(121,624)	(121,624)	(60,492)	(57,346)
ADVERTISING LOST DOGS	(415)	(453)	(453)	(243)	(290)
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)	(1,042)	-
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)	(16,955)	(5,594)
48-OTHER REVENUES	(205,839)	(236,134)	(236,134)	(173,832)	(172,223)
MISCELLANEOUS REVENUE	(158,326)	(189,124)	(189,124)	(129,781)	(168,001)
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)	(4,519)	(3,617)
SETTLEMENTS - OTHER	(95)	(3,000)	(3,000)	(75)	-
OTHER	(39,353)	(11,130)	(11,130)	(38,503)	74
53-OTHER FINANCING SOURCES	(9,726,738)	(14,941,496)	(14,941,496)	(3,571,533)	(2,280,960)
CORPORATE CONTRIBUTION	(3,333,333)	(10,000,000)	(10,000,000)	-	-
DOWNTOWN NORTH (DONO)	(1,082,775)	-	-	(429,430)	-
REVENUE FROM HTFD PKG AUTHY	(2,171,429)	(2,076,496)	(2,076,496)	(1,177,315)	(899,888)
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)	(50,045)	-
Grand Total	(606,603,335)	(567,758,310)	(567,758,310)	(409,932,611)	(417,952,316)

CITY OF HARTFORD
PROPERTY TAX COLLECTIONS REPORT FOR FY20 AND FY21
PROPERTY TAX COLLECTION REPORT THROUGH JANUARY 31, 2021

Month	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	Actual FY 20	Actual FY 21	FY 20	FY 21
July	83,540,894	91,265,549 ¹	(151,199)	113,251 ²	303,663	496,088 ¹	-	-	83,693,359	91,874,888 ¹
August	51,765,115	47,619,102 ³	1,244,906	1,035,620 ³	322,761	492,040 ³	-	-	53,332,783	49,146,762 ³
September	2,165,195	3,597,283 ⁴	436,631	1,035,675 ⁴	259,879	461,078 ⁴	-	-	2,861,706	5,094,036 ⁴
October	2,189,141	2,548,895 ⁴	769,555	1,130,119 ⁴	376,828	490,655 ⁴	-	-	3,335,524	4,169,669 ⁵
November	1,398,615	1,301,195	364,745	1,438,745 ^{4,6}	219,391	891,410 ^{4,6}	-	13,090 ⁶	1,982,751	3,644,440 ^{4,6}
December	13,885,761	14,009,256	945,112	440,158 ⁷	1,085,525	305,344 ⁷	-	(13,090) ⁶	15,916,399	14,741,667 ⁷
January	80,265,171	82,675,244 ⁸	664,435	616,190	324,876	352,382	-	-	81,254,483	83,643,816 ⁸
February	26,015,103	-	647,294	-	602,991	-	-	-	27,265,387	-
March	2,339,129	-	649,408	-	421,126	-	-	-	3,409,663	-
April	1,091,113	-	287,009	-	197,530	-	-	-	1,575,651	-
May	1,006,004	-	394,647	-	333,316	-	298,122	-	2,032,089	-
June	1,063,613	-	495,263	-	352,388	-	239,433	-	2,150,698	-
Total Collections	266,724,855	243,016,523	6,747,808	5,809,758	4,800,274	3,488,997	537,555	-	278,810,491	252,315,277
60 Day Collections	-	-	135,749	-	-	-	-	-	135,749	-
July -- Year End entries	2,955,753	- ⁵	(2,942,561)	- ⁵	(7,646)	- ⁵	-	-	5,546	- ⁵
Adjusted Total Collections	269,680,607	243,016,523	3,940,996	5,809,758	4,792,629	3,488,997	537,555	-	278,951,787	252,315,277

	Current Year Taxes		Prior Year Taxes		Interest		Liens Sales		Total Collections	
	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21	FY 20	FY 21
Total Budget	272,220,266	272,347,014	6,250,000	5,270,000	4,500,000	3,800,000	500,000	480,000	283,470,266	281,897,014
Total current levy at July 1st	290,397,279	292,707,724	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Collections through JANUARY	235,209,894	243,016,523	4,274,186	5,809,758	2,892,923	3,488,997	-	-	242,377,003	252,315,277
Outstanding Receivable at 01/31	48,368,591	43,975,205	49,482,207	52,015,580	n/a	n/a	n/a	n/a	n/a	n/a
Timing Adjustment from bridging QDS to Munis		5,715,996								
% of Budget Collected	86.40%	89.23%	68.39%	110.24%	64.29%	91.82%	0.00%	0.00%	85.50%	89.51%
% of Adjusted Levy Collected	81.00%	83.02%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Mill Rate Real Estate	74.29	74.29								
Mill Rate Personal Property	74.29	74.29							140	
Mill Rate Motor Vehicle	45	45								

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

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

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

⁴ 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.

⁵ 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.

⁶ 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.

⁷ 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.

⁸ CY levy collections are higher than prior year due to timing of payments received.

Expenditure Summary - Departments

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JANUARY)	FY2021 ACTUAL (JANUARY)	FY2021 PROJECTION	VARIANCE
00111 MAYOR'S OFFICE	716,367	603,584	603,584	463,462	294,712	573,336	30,248
00112 COURT OF COMMON COUNCIL	488,562	594,815	694,815	256,758	304,515	664,476	30,339
00113 TREASURER	381,744	487,540	487,540	241,656	177,905	436,435	51,105
00114 REGISTRARS OF VOTERS	596,307	472,452	790,688	398,207	481,002	730,364	60,324
00116 CORPORATION COUNSEL	1,264,155	1,829,808	1,829,808	719,104	672,485	1,667,921	161,887
00117 TOWN & CITY CLERK ¹	691,342	793,100	793,100	390,856	490,593	777,049	16,051
00118 INTERNAL AUDIT	509,566	510,567	510,567	284,376	277,650	509,851	716
00119 CHIEF OPERATING OFFICER	759,506	1,366,789	1,366,789	369,441	637,831	1,317,389	49,400
00122 METRO HARTFORD INNOVATION SERV	3,193,214	3,167,436	3,167,436	1,862,708	1,847,671	3,167,436	0
00123 FINANCE	3,764,509	3,609,199	3,609,199	1,824,280	1,727,300	3,418,250	190,949
00125 HUMAN RESOURCES	1,193,411	1,459,364	1,459,364	610,272	687,146	1,350,269	109,095
00128 OFFICE OF MANAGEMENT & BUDGET	887,664	1,199,258	1,199,258	476,515	616,969	1,194,349	4,909
00132 FAMILIES, CHILDREN, YOUTH & RECREATION	3,430,201	3,676,785	3,676,785	2,206,752	2,067,972	3,352,514	324,271
00211 FIRE ²	33,251,312	35,345,057	35,345,057	18,318,980	18,681,285	35,897,982	(552,925)
00212 POLICE ³	40,827,056	44,948,288	44,948,288	23,239,047	24,858,943	46,614,784	(1,666,496)
00213 EMERGENCY SERVICES & TELECOMM. ⁴	3,726,686	3,904,021	3,904,021	2,094,298	2,237,718	4,003,714	(99,693)
00311 PUBLIC WORKS	14,075,953	16,237,382	16,237,382	7,975,201	7,779,510	15,656,695	580,687
00420 DEVELOPMENT SERVICES	3,642,417	4,281,035	4,281,035	2,031,157	2,080,878	4,031,940	249,095
00520 HEALTH AND HUMAN SERVICES	4,713,317	5,263,784	5,263,784	2,245,830	1,554,482	5,058,742	205,042
00711 EDUCATION	279,856,448	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	0
00721 HARTFORD PUBLIC LIBRARY ⁵	1,534,650	8,335,687	8,335,687	895,213	973,595	1,669,021	6,666,666
00820 BENEFITS & INSURANCES ⁶	78,132,921	93,872,044	93,872,044	48,967,293	51,882,822	95,404,382	(1,532,338)
00821 DEBT SERVICE ⁷	70,570,660	11,697,446	11,697,446	4,710,767	4,834,910	11,697,446	0
00822 NON OP DEPT EXPENDITURES ⁸	42,224,479	40,089,595	39,671,359	20,081,287	21,962,958	40,910,694	(1,239,335)
Grand Total	590,432,448	567,758,310	567,758,310	290,673,297	297,140,687	564,118,313	3,639,997

- ¹ 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.
- ² Fire is projected to be unfavorable in overtime due to unfilled sworn positions.
- ³ Police is projected to be unfavorable due to overtime expenditures for gun-related crimes and auto thefts.
- ⁴ 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.
- ⁵ The Library is projected to be favorable due to \$6.667M of the Corporate Contribution being provided directly to the Hartford Public Library.
- ⁶ 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.
- ⁷ 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.
- ⁸ Non-Operating is projected to be net unfavorable \$1.24M due to tipping fees, other disposal fees, tax refunds and technology services, offset by favorable lease payments.

Expenditure Summary - Major Expenditure Category

	FY2020 AUDITED ACTUAL	FY2021 ADOPTED BUDGET	FY2021 REVISED BUDGET	FY2020 ACTUAL (JANUARY)	FY2021 ACTUAL (JANUARY)	FY2021 PROJECTION	VARIANCE
PAYROLL	100,457,781	111,531,937	111,747,222	57,507,735	59,997,036	112,033,718	(286,496)
FT ¹	83,197,524	95,394,989	95,262,989	46,903,676	48,021,057	91,200,943	4,062,046
HOL ¹	2,226,941	2,404,357	2,404,357	1,286,339	1,447,722	2,397,105	7,252
OT ¹	12,818,729	12,088,532	12,088,532	7,753,547	8,882,870	16,241,402	(4,152,870)
PT ¹	2,214,587	1,644,059	1,991,344	1,564,173	1,645,387	2,194,268	(202,924)
BENEFITS	78,132,921	93,872,044	93,872,044	48,967,293	51,882,822	95,404,382	(1,532,338)
HEALTH	27,512,861	34,702,117	34,702,117	16,461,268	17,015,558	34,702,117	0
MITIGATION ²	0	(1,000,000)	(1,000,000)	0	0	0	(1,000,000)
PENSION ³	43,214,724	49,316,611	49,316,611	25,001,768	26,982,177	49,344,459	(27,848)
INSURANCE	3,949,483	4,557,677	4,557,677	3,610,039	3,522,072	4,557,677	0
FRINGE REIMBURSEMENTS	(5,090,455)	(3,800,000)	(3,800,000)	(1,878,203)	(1,630,289)	(3,800,000)	0
LIFE INSURANCE	233,055	315,652	315,652	135,714	137,293	315,652	0
OTHER BENEFITS ⁴	4,017,670	4,414,719	4,414,719	2,465,874	2,624,652	4,830,727	(416,008)
WAGE ⁵	0	(88,482)	(88,482)	0	0	0	(88,482)
WORKERS COMP	4,295,584	5,453,750	5,453,750	3,170,833	3,231,360	5,453,750	0
DEBT	70,570,660	11,697,446	11,697,446	4,710,767	4,834,910	11,697,446	0
DEBT	70,570,660	11,697,446	11,697,446	4,710,767	4,834,910	11,697,446	0
LIBRARY	1,534,650	8,335,687	8,335,687	895,213	973,595	1,669,021	6,666,666
LIBRARY ⁶	1,534,650	8,335,687	8,335,687	895,213	973,595	1,669,021	6,666,666
MHIS	3,193,214	3,167,436	3,167,436	1,862,708	1,847,671	3,167,436	0
MHIS	3,193,214	3,167,436	3,167,436	1,862,708	1,847,671	3,167,436	0
UTILITY	24,847,819	26,291,225	26,291,225	15,678,733	16,583,617	27,632,600	(1,341,375)
UTILITY ⁷	24,847,819	26,291,225	26,291,225	15,678,733	16,583,617	27,632,600	(1,341,375)
OTHER	31,838,956	28,849,261	28,633,976	11,041,011	11,011,199	28,500,436	133,540
COMMUNITY ACTIVITIES	2,166,896	2,547,699	2,597,699	993,398	1,372,188	2,597,699	0
CONTINGENCY	395,655	2,770,935	2,409,505	25,491	163,326	2,409,505	0
CONTRACTED SERVICES ⁸	4,001,314	4,255,315	4,403,335	1,116,783	1,417,080	4,378,103	25,232
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 ⁹	1,810,014	2,066,103	2,066,103	845,130	847,716	1,912,473	153,630
LEGAL EXPENSES & SETTLEMENTS	1,952,780	2,536,500	2,536,500	951,122	765,703	2,536,500	0
OTHER ¹⁰	9,714,466	4,174,777	4,174,777	2,404,845	1,304,378	4,221,893	(47,116)
POSTAGE	200,000	200,000	200,000	125,000	117,179	200,000	0
SUPPLY	3,879,319	4,105,995	4,110,511	1,913,485	1,492,210	4,110,511	0
TECH, PROF & COMM BASED SERVICES ¹¹	2,093,531	2,778,218	3,019,298	1,023,631	1,263,007	3,017,504	1,794
VEHICLE & EQUIP	5,605,017	3,096,284	3,096,284	1,622,164	2,248,449	3,096,284	0
EDUCATION	279,856,448	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	0
EDUCATION	279,856,448	284,013,274	284,013,274	150,009,837	150,009,837	284,013,274	0
Grand Total	590,432,448	567,758,310	567,758,310	290,673,297	297,140,687	564,118,313	3,639,997

¹ Payroll (FT, PT, OT and Holiday) is projected to be net unfavorable by \$286K. The methodology of the full-time payroll projection (detailed in the appendix) reflects 26.6 weeks of actual payroll expenses with 25.6 weeks remaining. Vacancies are assumed to be refilled with 21.6 weeks remaining in the fiscal year. Vacancy and attrition savings of \$4.06M and \$7K of favorability in Holiday Pay is offset by a projected shortfall of \$4.15M in OT and \$203K in PT. Payroll will continue to be monitored throughout the fiscal year.

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

³ Pension is \$28K unfavorable due to recently implemented employer contribution plan for non-union employees, offset by favorability in closed plans.

⁴ Other Benefits is unfavorable due to the trend in Social Security expenditures.

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

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

⁷ Utilities are projected to be \$ 1.34M 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 heating expenses.

⁸ Contracted Services is projected to be favorable due to lower document conversion costs.

⁹ Leases are projected to be \$154K favorable due to favorable rental expenditures, copying expenditures and leasing less parking spaces.

¹⁰ Other expenditures are unfavorable as a result of tax refunds, offset by the Connecticut Conference of Municipalities reducing payments due to COVID-19.

¹¹ Tech, Prof and Comm Based Services are unfavorable due to cyber security services, Microsoft 365 services and web site software, offset by favorability in planned civic services software.

Appendix

FY2021 Full-time Payroll Projection (through January) as of 1/8/21

DEPARTMENTS	BUDGETED HC	BUDGETED ANNUAL AMOUNT (REV)	YTD THRU CHECK ISSUE 1/8 (26.6 WEEKS)	PROJECTION (25.6 WEEKS)	YTD THRU 1/8 PLUS PROJECTION (25.6 WEEKS)	REMAINING ESTIMATED STEPS	PROJECTION	VARIANCE (BUDGETED ANNUAL AMOUNT - PROJECTION)
111-Mayor	7	567,336	272,996	264,093	537,088	0	537,088	30,248
112-CCC	7	354,519	163,540	161,395	324,935	0	324,935	29,584
113- Treas	9	402,160	158,139	185,850	343,988	7,041	351,030	51,130
114- ROV	7	335,321	150,209	169,311	319,520	1,089	320,609	14,712
116-Corp Counsel	16	1,496,628	607,371	718,524	1,325,895	0	1,325,895	170,733
117- Clerk	10	655,706	322,130	315,482	637,612	2,668	640,280	15,426
118-Audit	5	505,389	256,469	247,854	504,323	0	504,323	1,066
119-COO	14	1,024,060	407,256	536,664	943,919	1,441	945,360	78,700
123- FIN	44	3,298,836	1,504,986	1,578,950	3,083,936	24,302	3,108,237	190,599
125- HR	14	1,015,419	445,238	476,635	921,873	1,104	922,977	92,442
128-OMBG	13	1,091,178	495,635	543,377	1,039,012	0	1,039,012	52,166
132-FCYR	12	871,522	380,035	409,637	789,671	899	790,570	80,952
211- Fire	365	28,190,753	13,381,688	14,006,076	27,387,764	166,114	27,553,878	636,875
212- Police	507	37,084,916	16,540,428	17,458,250	33,998,678	257,519	34,256,198	2,828,718
213- EST	51	3,047,638	1,215,797	1,415,517	2,631,314	17,701	2,649,015	398,623
311- DPW	206	10,571,491	4,847,588	5,120,319	9,967,907	62,642	10,030,549	540,942
420- Devel Serv	56	4,124,396	1,735,282	1,938,338	3,673,620	28,600	3,702,219	422,177
520- HHS	34	2,177,434	803,371	1,029,287	1,832,658	12,729	1,845,387	332,047
Grand Total	1,377	96,814,702	43,688,156	46,575,557	90,263,714	583,849	90,847,562	5,967,140

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	95,262,989

FT- Fire Attrition	(450,000)
FT- Police Attrition	(1,159,718)
FT- Development Serv.	(20,000)
FT- Net other payroll	(275,376)
FT- Subtotal Variance	4,062,046
Non-Sworn Attrition (in	(1,000,000)
Total Variance	3,062,046

- Assumptions
- 1) Analysis is based on year-to-date actuals from check date 1/8/21, which includes 26.6 pay periods, and projects filled positions for 25.6 future weeks.
 - 2) Non-sworn vacancies are projected for 21.6 future weeks, with one Council (CCC) position assumed not to be filled in FY2021.
 - 3) A future Police FY2021 class is planned for the spring (12 max. hires).
 - 4) A future Fire FY2021 class is planned for the spring (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 2/10/2021
 For: 7/1/2020 to 1/31/2021 Period: 1 to 7



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	90,485,069	35,616,958	-	54,868,112
Severance/Other	199	1,215,000	1,215,000	123,513	-	1,091,487
Certified Salaries Total		94,327,919	91,700,069	35,740,471	-	55,959,599
Non Cert Salaries	200	37,774,635	37,593,814	17,519,962	-	20,073,852
Severance/Other	299	383,498	383,498	260,496	-	123,002
Non Certified Salaries Total		38,158,133	37,977,312	17,780,457	-	20,196,855
Instructional Improvements	322	(296,085)	766,619	631,042	502,863	(367,286)
Professional Services	333	1,050,137	1,157,204	453,317	128,553	575,334
MHIS/IT Services	335	2,278,990	2,278,990	1,327,572	-	951,418
Professional Contracts & Svs		3,033,042	4,202,813	2,411,931	631,416	1,159,466
Maint Supplies & Services	442	382,000	382,000	114,474	267,526	-
Maintenance Contracts	443	3,284,262	3,245,964	1,470,494	1,366,341	409,129
Rental - Equip & Facilities	444	2,713,043	1,880,931	1,035,920	113,777	731,234
Building Improvements	445	612,900	375,489	79,435	927	295,127
Purchased Property Services		6,992,205	5,884,384	2,700,323	1,748,571	1,435,490
Transportation	551	20,969,178	20,954,363	6,410,405	9,896,018	4,647,940
Communications	553	260,370	235,154	166,909	46,563	21,682
Advertising	554	16,606	19,379	4,900	2,650	11,829
Printing & Binding	555	67,950	34,230	160	-	34,070
Tuition	556	82,373,803	82,373,803	8,281,449	40,571,926	33,520,428
Travel & Conferences	558	109,840	91,583	13,147	-	78,436
Misc Services	559	1,415,233	1,423,739	129,844	63,063	1,230,832
Systemwide Purchased Svs Total		105,212,980	105,132,251	15,006,815	50,580,220	39,545,217
Instructional & Other Supplies	610	1,844,551	1,899,629	820,028	444,480	635,121
Utilities	620	7,100,776	7,101,976	3,271,557	3,917,774	(87,355)
Text & Library Books	640	21,300	21,369	3,933	40	17,396
Misc Supplies	690	443,249	423,119	90,093	70,985	262,040
Supplies & Materials Total		9,409,876	9,446,093	4,185,611	4,433,280	827,202
Equipment	730	810,634	1,087,459	340,119	195,248	552,093
Outlay Total		810,634	1,087,459	340,119	195,248	552,093
Organization Dues	810	132,570	142,184	69,184	450	72,550
Legal Judgments	820	220,000	206,000	-	-	206,000
Other Operating Expenses	899	(11,992,559)	(9,257,835)	22,200	40,853	(9,320,888)
Other Misc Expend Total		(11,639,989)	(8,909,651)	91,384	41,303	(9,042,338)
Fringe Benefits/Insurances	990	45,188,130	39,292,036	21,635,816	103,011	17,553,209
Contingency	998	-	-	-	-	-
Indirect	999	(1,799,493)	(1,799,493)	-	-	(1,799,493)
Sundry Total		43,388,637	37,492,543	21,635,816	103,011	15,753,716
General Fund Budget Total		289,693,437	284,013,274	99,892,927	57,733,048	126,387,299

Town of Sprague Budget Status as of January 31, 2021

Summary

As of the end of January 2021, total revenues collected are 78% 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 85% of the total budgeted amount. This is mainly 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 1/31/21 are at 51% of budget. This is 1% 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	5,671,203	93%	96%
State Education Grants	2,668,094	1,334,048	50%	50%
Other State Grants	597,933	167,695	28%	5%
Other Revenue	215,158	261,204	121%	454%
Total General Fund Revenues	9,591,708	7,434,150	78%	85%
Town/Municipal Expenditures	2,862,267	1,718,659	60%	63%
Board of Education Expenditures	6,688,595	3,183,181	48%	47%
Total General Fund Expenditures	9,550,862	4,901,840	51%	52%

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 January 31, 2021 of the current fiscal year are at 93% of the budgeted amount. This is 3% lower than property tax collections for the same period in last fiscal year which were 96% of budget and is mainly due to the tax deferment program which the Town is participating in.

State Grants make up 34.1% of total budgeted revenues. In January, the Town received its second installment of ECS funds (\$667,024) along with its second installment of Town Aid Roads funding (\$76,174) which results in the Town being at 46% of its budgeted State grants revenue received. For the same period last fiscal year, State grants received were comparable with the Town having received 42% 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 \$261,204 and are at 121% of the total budgeted amount. The decrease in revenue from the previous month's report is due to an adjusting entry which moved BOE COVID-19 reimbursement revenues (\$46,096) to the BOE expenditure line item to properly match the revenues to their respective expenditures. Collections in the prior year, adjusted to exclude the MRF received, were 65% 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 January 31, 2021 tend to range between 48% and 60% 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 (82% year-to-date), insurance premiums (65% year-to-date) and maintenance contracts (78% 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 \$3,183,181 or 48% of total budget. For the same period last fiscal year, Board of Education expenditures were 47% of budget.

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through January 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2020	Dec 2020	Jan 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	36,338	538,679	1,526,079	5,669,773	5,325,949	(343,824)	94%	97%	5,669,773	5,669,773	-	100%	
5000-2 - Current Interest & Lien Fees	2,000	1,636	1,333	20,000	7,233	(12,767)	36%	54%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	11,744	8,142	8,593	125,000	74,423	(50,577)	60%	54%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	3,525	2,124	2,038	35,000	18,590	(16,410)	53%	54%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	1,067	2,465	38,808	72,000	46,639	(25,361)	65%	94%	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)	-	(649)	(461)	-	(1,541)	(1,541)	100%	100%	(1,541)	-	(1,541)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	-	-	-	(90)	(90)	100%	100%	(90)	-	(90)	100%	
Total 5000 - Taxes	54,674	552,397	1,576,390	6,110,523	5,671,203	(439,320)	93%	96%	6,108,892	6,110,523	(1,631)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	-	-	667,024	2,668,094	1,334,048	(1,334,046)	50%	50%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	-	-	667,024	2,668,094	1,334,048	(1,334,046)	50%	50%	2,668,094	2,668,094	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	-	5,221	-	(5,221)	0%	0%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	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	-	-	76,174	151,738	152,348	610	100%	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	-	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%	
Total 5200 - State Grants-Local	100	9,091	76,174	597,933	167,695	(430,238)	28%	5%	597,933	597,933	-	100%	
5300 - Local Revenues													
5300-1 - Interest Income	54	31	82	3,000	707	(2,293)	24%	13%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	22	248	47	3,500	1,144	(2,356)	33%	30%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	253	4,668	1,186	23,000	12,364	(10,636)	54%	53%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	200	70	-	2,000	1,431	(569)	72%	46%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	-	-	16	150	96	(54)	64%	107%	150	150	-	100%	
5300-16 - Sportsmans Licenses	9	9	13	150	48	(102)	32%	39%	150	150	-	100%	
5300-17 - Farmland Preservation	105	93	57	950	651	(299)	69%	75%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	140	360	900	1,000	2,060	1,060	206%	47%	2,060	1,000	1,060	206%	
5300-3 - Building Inspector Fees	1,970	6,880	7,235	25,000	40,056	15,056	160%	40%	40,056	25,000	15,056	160%	
5300-4 - Dog License Fees	4	20	4	1,500	503	(997)	34%	13%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	2	10	84	400	174	(226)	44%	24%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,232	1,764	1,360	10,000	10,943	943	109%	96%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	1,188	7,179	3,618	17,000	25,029	8,029	147%	88%	25,029	17,000	8,029	147%	
5300-9 - Copies	521	436	336	5,000	3,133	(1,867)	63%	73%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	5,700	21,768	14,938	92,650	98,339	5,689	106%	57%	116,795	92,650	24,145	126%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	-	94,776	(30,988)	-	71,859	71,859	100%	100%	71,859	-	71,859	100%	
5400-6 - Waste Management	2,817	9,328	-	52,000	22,498	(29,502)	43%	31%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	2,817	104,104	(30,988)	54,000	94,357	40,357	175%	1560%	125,859	54,000	71,859	233%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	45,000	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	23,508	-	-	23,508	23,508	-	100%	100%	23,508	23,508	-	100%	
Total Income	131,799	687,360	2,303,538	9,591,708	7,434,150	(2,157,558)	78%	85%	9,686,081	9,591,708	94,373	101%	
Gross Profit	131,799	687,360	2,303,538	9,591,708	7,434,150	(2,157,558)	78%	85%	9,686,081	9,591,708	94,373	101%	
Expense													
6000 - Board of Selectmen													
6000-1 - First Selectman	3,108	4,662	3,108	40,400	24,864	(15,536)	62%	62%	40,400	40,400	-	100%	
6000-2 - Selectman 2	100	100	100	1,200	700	(500)	58%	58%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	1,200	700	(500)	58%	50%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	101	54	-	1,260	1,117	(143)	89%	81%	1,260	1,260	-	100%	
6000-5 - Selectman - Mileage	-	-	-	1,500	-	(1,500)	0%	48%	1,500	1,500	-	100%	

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through January 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Nov 2020	Dec 2020	Jan 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6000-6 · Selectman Executive Assistant	3,513	5,269	3,513	45,667	28,103	(17,564)	62%	62%	45,667	45,667	-	100%
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	40%	-	-	-	0%
Total 6000 · Board of Selectmen	6,922	10,185	6,821	91,227	55,484	(35,743)	61%	61%	91,227	91,227	-	100%
6005 · Elections												
6005-1 · Election Salaries	1,210	166	394	6,100	3,908	(2,192)	64%	43%	6,100	6,100	-	100%
6005-2 · Election Misc.	2,760	9	267	16,907	10,505	(6,402)	62%	42%	16,907	16,907	-	100%
Total 6005 · Elections	3,970	175	661	23,007	14,413	(8,594)	63%	42%	23,007	23,007	-	100%
6010 · Board of Finance												
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
Total 6010 · Board of Finance	-	-	-	188	-	(188)	0%	0%	188	188	-	100%
6011 · Auditing												
6011 · Auditing	-	-	-	23,200	-	(23,200)	0%	88%	23,200	23,200	-	100%
6012 · Bookkeeper												
6012-1 · Bookkeeper - Salary	2,143	3,156	2,229	28,492	17,844	(10,648)	63%	61%	28,492	28,492	-	100%
6012-2 · Bookkeeper-Support	-	-	-	900	18	(882)	2%	0%	900	900	-	100%
Total 6012 · Bookkeeper	2,143	3,156	2,229	29,392	17,862	(11,530)	61%	59%	29,392	29,392	-	100%
6015 · Assessors												
6015-1 · Assessors, Salary	1,705	2,558	1,705	22,165	13,641	(8,524)	62%	56%	22,165	22,165	-	100%
6015-4 · Assessors, Travel Expense	-	-	300	300	300	-	100%	14%	300	300	-	100%
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	25	280	25	(255)	9%	0%	280	280	-	100%
6015-6 · Assess. Misc. Supplies, Postage	244	219	858	1,680	1,679	(1)	100%	4%	1,680	1,680	-	100%
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%
Total 6015 · Assessors	1,949	2,777	2,888	25,425	15,645	(9,780)	62%	49%	25,425	25,425	-	100%
6025 · Tax Collector												
6025-1 · Tax Collector, Salary	2,061	3,092	2,061	26,797	16,489	(10,308)	62%	62%	26,797	26,797	-	100%
6025-4 · Tax Collector Misc. Sup. Sch.	30	13	32	700	102	(598)	15%	23%	700	700	-	100%
6025-5 · Tax Collector, Postage	-	-	-	1,410	106	(1,304)	8%	0%	1,410	1,410	-	100%
Total 6025 · Tax Collector	2,091	3,105	2,093	28,907	16,697	(12,210)	58%	54%	28,907	28,907	-	100%
6030 · Town Treasurer	200	200	200	2,400	1,400	(1,000)	58%	58%	2,400	2,400	-	100%
6035 · Town Counsel & Financial Advisr												
6035-1 · Town Counsel	516	-	558	20,000	7,549	(12,451)	38%	56%	20,000	20,000	-	100%
6035-2 · Financial Advisor	-	-	-	7,000	-	(7,000)	0%	52%	7,000	7,000	-	100%
Total 6035 · Town Counsel & Financial Advisr	516	-	558	27,000	7,549	(19,451)	28%	55%	27,000	27,000	-	100%
6040 · Town Clerk												
6040-1 · Town Clerk, Salary	3,851	5,776	3,851	50,057	30,807	(19,250)	62%	62%	50,057	50,057	-	100%
6040-2 · Town Clerk, Office Sup, Misc.	333	49	299	1,463	801	(662)	55%	45%	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%
Total 6040 · Town Clerk	4,184	6,025	4,150	53,170	31,911	(21,259)	60%	61%	53,170	53,170	-	100%
6045 · Telephone Services/DSL/Website	1,446	1,220	888	11,500	6,962	(4,538)	61%	58%	11,500	11,500	-	100%
6050 · Pool Secretaries												
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,855	2,695	1,845	23,614	13,794	(9,820)	58%	58%	23,614	23,614	-	100%
6050-2 · Pool Sec, Salary-Land Use Clerk	2,705	4,091	2,719	35,167	21,372	(13,795)	61%	62%	35,167	35,167	-	100%
Total 6050 · Pool Secretaries	4,560	6,786	4,564	58,781	35,166	(23,615)	60%	61%	58,781	58,781	-	100%
6055 · Town Off. Bldg.												
6055-1 · Town Off. Bldg.Janitorial Serv	760	1,520	-	9,822	4,560	(5,262)	46%	72%	9,822	9,822	-	100%
6055-2 · Town Off. Bldg. Sup. Maint.	165	192	17	2,000	822	(1,178)	41%	41%	2,000	2,000	-	100%
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	1,213	506	1,589	11,500	3,308	(8,192)	29%	47%	11,500	11,500	-	100%
6055-4 · Town Off Bldg/Sen Ctr - Lights	831	1,936	1,189	9,000	5,982	(3,018)	66%	53%	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%
Total 6055 · Town Off. Bldg.	2,969	4,154	2,795	37,322	18,130	(19,192)	49%	60%	37,322	37,322	-	100%
6060 · Grants/Contracts Manager												
6060-1 · Grants/Cont Mgr-Salary	-	-	-	-	-	-	0%	48%	-	-	-	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%
Total 6060 · Grants/Contracts Manager	-	-	-	-	-	-	0%	46%	-	-	-	0%
6100 · P & Z Comm.												
6100-1 · P & Z Comm. Enfc. Off.	561	842	561	7,297	4,489	(2,808)	62%	62%	7,297	7,297	-	100%
6100-2 · P & Z Comm. Planner	-	-	2,328	13,500	3,848	(9,652)	29%	49%	13,500	13,500	-	100%
Total 6100 · P & Z Comm.	561	842	2,889	20,797	8,337	(12,460)	40%	54%	20,797	20,797	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through January 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Nov 2020	Dec 2020	Jan 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6111 · Land Use Miscellaneous	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%	74%	1,000	1,000	-	100%
Total 6120 · Conservation Commission	-	50	-	1,100	253	(847)	23%	67%	1,100	1,100	-	100%
6150 · Conservation Wetlands Enf Off	720	640	560	6,500	3,770	(2,730)	58%	50%	6,500	6,500	-	100%
6200 · Highways												
6200-1 · Highways, General Maintenance	2,404	3,822	3,849	45,000	23,639	(21,361)	53%	63%	45,000	45,000	-	100%
6200-10 · Drug & Alcohol Testing	-	-	-	500	250	(250)	50%	100%	500	500	-	100%
6200-2 · Highways, Public Works Salary	17,719	25,869	16,965	203,035	135,197	(67,838)	67%	58%	203,035	203,035	-	100%
6200-3 · Highways, Misc. o/t labor.	619	3,752	114	26,200	7,425	(18,775)	28%	28%	26,200	26,200	-	100%
6200-4 · Boots - Highways	(118)	147	-	1,600	450	(1,150)	28%	52%	1,600	1,600	-	100%
6200-5 · Storm Materials	13,740	-	-	27,500	20,328	(7,172)	74%	69%	27,500	27,500	-	100%
6200-6 · Highways, Roadway Mgmt.	589	526	54	40,000	25,158	(14,842)	63%	85%	40,000	40,000	-	100%
6200-7 · Highways, Town Garage	697	1,331	910	8,000	4,590	(3,410)	57%	44%	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	35,650	35,447	21,892	360,335	217,037	(143,298)	60%	60%	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	-	-	170	350	170	(180)	49%	43%	350	350	-	100%
6202-3 · Tree Pruning, Removal, Replacme	-	-	-	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	-	1,309	170	18,300	6,966	(11,334)	38%	90%	18,300	18,300	-	100%
6205 · Street Lighting	1,448	1,662	1,585	17,000	9,313	(7,687)	55%	61%	17,000	17,000	-	100%
6300 · Social Security	4,078	6,114	3,918	56,110	31,254	(24,856)	56%	56%	56,110	56,110	-	100%
6310 · Deferred Compensation	1,255	1,883	1,255	16,471	10,048	(6,423)	61%	61%	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	300	-	100%	100%	300	300	-	100%
6400-4 · Reg. Agency - Women's Center	-	250	-	250	250	-	100%	100%	250	250	-	100%
6400-5 · Uncas Health District	-	2,113	2,806	19,674	14,757	(4,917)	75%	75%	19,674	19,674	-	100%
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	(1,016)	50%	100%	2,032	2,032	-	100%
6400-7 · Reg. Agency - Norwich PrbCrt	-	-	531	2,124	1,466	(658)	69%	75%	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	-	2,363	3,637	38,861	31,974	(6,887)	82%	85%	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	(219)	16,690	12,519	(4,171)	75%	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.	964	20,254	10,841	139,347	83,822	(55,525)	60%	66%	139,347	139,347	-	100%
6500-7 · Employee Insurance Waiver	329	329	329	3,950	2,303	(1,647)	58%	58%	3,950	3,950	-	100%
Total 6500 · Insurance	1,512	43,660	10,951	236,445	153,098	(83,347)	65%	67%	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%	300%	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	216	312	360	3,883	1,678	(2,205)	43%	54%	3,883	3,883	-	100%
Total 6600 · Police Department	216	(19,906)	360	177,665	(18,241)	(195,906)	-10%	10%	177,665	177,665	-	100%
6605 · Fire Dept.												
6605-1 · Fire Dept., Vehicle Maint.	5,085	2,224	7,577	24,000	22,583	(1,417)	94%	89%	24,000	24,000	-	100%
6605-2 · Fire Dept, Fixed Expenses	1,620	3,278	2,795	36,300	20,648	(15,652)	57%	58%	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.	467	2,327	89	11,200	3,929	(7,271)	35%	43%	11,200	11,200	-	100%
6605-5 · Fire Dept., Training	-	-	408	14,500	5,521	(8,979)	38%	73%	14,500	14,500	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through January 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Nov 2020	Dec 2020	Jan 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining
6605-6 · Fire Dept., Business Exp.	(64)	393	1,729	14,140	2,929	(11,211)	21%	57%	14,140	14,140	-	100%
6605-7 · Fire Dept., Equip. Maint.	195	1,614	1,975	12,600	5,543	(7,057)	44%	46%	12,600	12,600	-	100%
Total 6605 · Fire Dept.	7,303	9,836	14,573	120,290	61,153	(59,137)	51%	59%	120,290	120,290	-	100%
6610 · Emergency												
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%
6615 · Fire Marshal/Burning Official												
6615-1 · Fire Marshal/Salary	738	738	667	8,854	5,095	(3,759)	58%	58%	8,854	8,854	-	100%
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	9%	2,250	2,250	-	100%
6615-4 · Burning Official - Salary	-	313	-	625	313	(312)	50%	50%	625	625	-	100%
Total 6615 · Fire Marshal/Burning Official	738	1,051	667	11,729	5,408	(6,321)	46%	49%	11,729	11,729	-	100%
6620 · Enf. Off-Bldg.Code												
6620-1 · Enf.Off-Bldg Code - Salary	1,513	2,269	1,513	19,666	12,103	(7,563)	62%	62%	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%	27%	250	250	-	100%
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	-	(500)	0%	0%	500	500	-	100%
Total 6620 · Enf. Off-Bldg.Code	1,648	2,273	1,513	21,466	12,242	(9,224)	57%	57%	21,466	21,466	-	100%
6625 · Blight Enforcement Officer												
6625-1 · Blight Enforce. Officer-Salary	299	299	299	3,591	2,093	(1,498)	58%	58%	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%
Total 6625 · Blight Enforcement Officer	299	299	299	3,891	2,093	(1,798)	54%	54%	3,891	3,891	-	100%
6700 · Sanit/Wst Rem.												
6700-2 · Sanit/Wst.Rem,Mats.Misc	301	650	698	5,000	2,699	(2,301)	54%	67%	5,000	5,000	-	100%
6700-3 · Sanit/Wst.Rem., Recycling	6,538	6,328	3,372	65,000	35,089	(29,911)	54%	61%	65,000	65,000	-	100%
Total 6700 · Sanit/Wst Rem.	6,839	6,978	4,070	70,000	37,788	(32,212)	54%	62%	70,000	70,000	-	100%
6702 · Waste Management Exp. (Waste Management)	5,862	4,563	5,224	63,000	30,380	(32,620)	48%	36%	63,000	63,000	-	100%
6810 · Comm. of Aging												
6810-1 · Comm. on Aging - Salary	2,343	3,400	2,257	31,574	18,757	(12,817)	59%	77%	31,574	31,574	-	100%
6810-2 · Commission on Aging-Munic Agent	-	-	-	200	30	(170)	15%	6%	200	200	-	100%
6810-4 · Comm. on Aging - Off sup/misc.	43	47	44	1,740	502	(1,238)	29%	224%	1,740	1,740	-	100%
6810-5 · Comm. of Aging - Elevator Contr	206	206	213	2,515	1,449	(1,066)	58%	57%	2,515	2,515	-	100%
6810-6 · Comm. of Aging - Programs	96	55	-	3,000	323	(2,677)	11%	64%	3,000	3,000	-	100%
6810-7 · Comm. of Aging - Van Driver	-	-	-	14,000	-	(14,000)	0%	45%	14,000	14,000	-	100%
6810-7a · Comm of Aging-Van Dr	1,561	2,297	1,569	19,452	12,402	(7,050)	64%	66%	19,452	19,452	-	100%
6810-8 · Comm. on Aging -Senior Ctr Aide	-	-	-	-	-	-	0%	47%	-	-	-	0%
6810-9 · Van Expense, Comm. on Aging	68	343	212	7,000	1,346	(5,654)	19%	37%	7,000	7,000	-	100%
Total 6810 · Comm. of Aging	4,317	6,348	4,295	79,481	34,809	(44,672)	44%	60%	79,481	79,481	-	100%
6950 · Capital Project												
6950-1 · Capital Project,Rpr Centr Plnt	-	445	67	6,000	1,695	(4,305)	28%	134%	6,000	6,000	-	100%
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	7,360	(1,340)	85%	0%	8,700	8,700	-	100%
Total 6950 · Capital Project	-	445	67	14,700	9,055	(5,645)	62%	73%	14,700	14,700	-	100%
7000 · Parks & Playgrounds	90	283	-	750	597	(153)	80%	49%	750	750	-	100%
7002 · Summer Recreation(SPARC)												
7002-1 · Summer Recreation Salaries	-	-	-	-	-	-	0%	93%	-	-	-	0%
7002-2 · Summer Recreation Supplies	-	-	-	-	-	-	0%	0%	-	-	-	0%
Total 7002 · Summer Recreation(SPARC)	-	-	-	-	-	-	0%	84%	-	-	-	0%
7003 · Recreation Facilities (BoS)												
7003-2 · Electricity	129	249	127	1,825	887	(938)	49%	57%	1,825	1,825	-	100%
Total 7003 · Recreation Facilities (BoS)	129	249	127	1,825	887	(938)	49%	57%	1,825	1,825	-	100%
7004 · Recreation Events(SPARC)												
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%
Total 7004 · Recreation Events(SPARC)	-	-	-	5,150	276	(4,874)	5%	50%	5,150	5,150	-	100%

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2020 through January 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Nov 2020	Dec 2020	Jan 2020	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7005 - Other Recreation Programs													
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
Total 7005 - Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
7010 - Grist Mill													
7010-1 - Grist Mill - Supplies, Maint.	97	-	-	850	117	(733)	14%	12%	850	850	-	100%	
7010-2 - Grist Mill-Elevator Maintenance	188	188	194	7,443	5,461	(1,982)	73%	58%	7,443	7,443	-	100%	
7010-3 - Grist Mill - Heat, Light	360	1,157	380	7,850	3,355	(4,495)	43%	53%	7,850	7,850	-	100%	
7010-5 - Grist Mill - Janitor- Salaries	250	500	-	7,020	810	(6,210)	12%	58%	7,020	7,020	-	100%	
Total 7010 - Grist Mill	895	1,845	574	23,163	9,743	(13,420)	42%	53%	23,163	23,163	-	100%	
7012 - Historical Museum													
7012-1 - Salary	-	-	-	1,930	-	(1,930)	0%	47%	1,930	1,930	-	100%	
7012-14 - Sprague Historical Society	20	-	-	200	20	(180)	10%	0%	200	200	-	100%	
Total 7012 - Historical Museum	20	-	-	2,130	20	(2,110)	1%	46%	2,130	2,130	-	100%	
7015 - Library													
7015-1 - Library - Librarian Assistant-1	850	1,281	837	12,996	4,328	(8,668)	33%	32%	12,996	12,996	-	100%	
7015-10 - Library - Director	2,412	3,309	2,303	28,160	18,314	(9,846)	65%	54%	28,160	28,160	-	100%	
7015-11 - Library - Programs	(343)	237	-	2,500	(106)	(2,606)	-4%	42%	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	(554)	152	-	4,500	103	(4,397)	2%	53%	4,500	4,500	-	100%	
7015-3 - Library - Sup./Misc.	(100)	112	-	2,054	703	(1,351)	34%	6%	2,054	2,054	-	100%	
7015-4 - Library - Library Assistant - 3	847	1,375	888	12,996	4,986	(8,010)	38%	31%	12,996	12,996	-	100%	
7015-5 - Librarian Assistant - 5	480	768	552	5,500	2,400	(3,100)	44%	27%	5,500	5,500	-	100%	
7015-6 - Library - Librarian Assistant-2	438	75	344	12,320	1,766	(10,554)	14%	81%	12,320	12,320	-	100%	
Total 7015 - Library	4,200	7,309	4,924	82,076	32,664	(49,412)	40%	46%	82,076	82,076	-	100%	
7100 - Miscellaneous													
7100-10 - Newsletter- Salary	-	-	-	600	50	(550)	8%	58%	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%	53%	2,000	2,000	-	100%	
7100-2 - War Mem./Lords Bridge Gazebo	48	2,571	50	675	2,811	2,136	416%	60%	2,811	675	2,136	416%	
7100-3 - Cemeteries, Vets Graves	-	-	-	700	-	(700)	0%	0%	700	700	-	100%	
7100-4 - Contingent Fund	357	558	-	3,000	2,293	(707)	76%	77%	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	188	188	498	13,000	4,284	(8,716)	33%	117%	13,000	13,000	-	100%	
7100-8 - Unemployment Compensation	-	-	-	-	315	315	100%	100%	315	-	315	100%	
Total 7100 - Miscellaneous	593	3,491	548	20,975	9,994	(10,981)	48%	80%	23,469	20,975	2,494	112%	
7150 - Sewer & Water Dept.													
7150-1 - Water & Sewer Public Services	-	1,692	-	8,500	3,415	(5,085)	40%	53%	8,500	8,500	-	100%	
Total 7150 - Sewer & Water Dept.	-	1,692	-	8,500	3,415	(5,085)	40%	53%	8,500	8,500	-	100%	
7200 - Office Machines/Sup/Mnt.													
7200-1 - Office Mach/Sup/Mnt -Town Clerk	-	-	1,508	9,850	5,823	(4,027)	59%	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	105	-	-	1,000	312	(688)	31%	81%	1,000	1,000	-	100%	
7200-5 - Office Machines - Equip.Mnt.	-	-	-	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	229	328	576	3,200	2,072	(1,128)	65%	59%	3,200	3,200	-	100%	
7200-8 - Off.Mach/Sup/Mnt-Library Suppor	540	-	-	4,124	3,105	(1,019)	75%	66%	4,124	4,124	-	100%	
7200-9 - Off.Mach/Sup/Mnt.-Mail System	-	-	177	708	354	(354)	50%	55%	708	708	-	100%	
Total 7200 - Office Machines/Sup/Mnt.	874	328	2,261	53,433	41,527	(11,906)	78%	81%	53,966	53,433	533	101%	
7300 - Interest Payments - Bonds													
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-Variou Purposes	-	-	-	115,675	61,338	(54,337)	53%	53%	115,675	115,675	-	100%	
Total 7300 - Interest Payments - Bonds	8,575	-	-	159,625	82,288	(77,337)	52%	53%	159,625	159,625	-	100%	
7305 - Redemption of Debt-Principal													
7305-14 - 2005 Bonds, Land Purchase, Rds	-	-	-	85,000	-	(85,000)	0%	0%	85,000	85,000	-	100%	
7305-15 - 2009 Bond-Roads, Roof, Fire App, 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%	

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
July 2020 through January 2021

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals			
	Nov 2020	Dec 2020	Jan 2020	Budget	Year to Date	\$ Remaining	% of Budget	Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
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	451,892	857,764	498,291	6,688,595	3,183,181	(3,505,414)	48%	47%	6,688,595	6,688,595	-	100%
Total Expense	680,678	1,038,614	612,497	9,550,862	4,901,840	(4,649,022)	51%	52%	9,555,728	9,550,862	4,866	100%
Net Ordinary Income	(548,879)	(351,254)	1,691,041	40,846	2,532,310	2,491,464			130,353	40,846	89,507	319%
Net Income	(548,879)	(351,254)	1,691,041	40,846	2,532,310	2,491,464			130,353	40,846	89,507	319%
Summary	Prior Three Months Totals			Current Year Totals					Estimated Year-End Totals			
Board of Selectmen Expenditures	\$ 228,786	\$ 180,850	\$ 114,206	\$ 2,862,267	\$ 1,718,659	\$ (1,143,608)	60%	63%	\$ 2,867,133	\$ 2,862,267	\$ 4,866	100%
Board of Education Expenditures	\$ 451,892	\$ 857,764	\$ 498,291	\$ 6,688,595	\$ 3,183,181	\$ (3,505,414)	48%	47%	\$ 6,688,595	\$ 6,688,595	\$ -	100%
Total Expenditures	\$ 680,678	\$ 1,038,614	\$ 612,497	\$ 9,550,862	\$ 4,901,840	\$ (4,649,022)	51%	52%	\$ 9,555,728	\$ 9,550,862	\$ 4,866	100%

BOE Budget v. Actual

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,099,543.00	\$ -	\$ -	\$ 1,099,543.00	\$ 597,785.87	\$ -	\$ 597,785.87	\$ 501,757.13	\$ 445,283.89	\$ 56,473.24
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 44,531.00	\$ -	\$ -	\$ 44,531.00	\$ 23,742.96	\$ -	\$ 23,742.96	\$ 20,788.04	\$ 20,308.44	\$ 479.60
1000.52100. Group Life Insurance - Regular	\$ 705.00	\$ -	\$ -	\$ 705.00	\$ 481.96	\$ -	\$ 481.96	\$ 223.04	\$ 268.67	\$ (45.63)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,749.00	\$ -	\$ -	\$ 20,749.00	\$ 10,244.86	\$ -	\$ 10,244.86	\$ 10,504.14	\$ 9,511.48	\$ 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	\$ 165,407.91	\$ -	\$ 165,407.91	\$ 103,657.09	\$ 80,710.04	\$ 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	\$ 8,164.42	\$ 9,814.96	\$ 17,979.38	\$ 3,084.62	\$ -	\$ 3,084.62
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 442.58	\$ -	\$ 442.58	\$ 6,557.42	\$ 5,901.68	\$ 655.74
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,183.28	\$ -	\$ 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	\$ 861.02	\$ -	\$ 861.02	\$ 7,138.98	\$ 6,425.08	\$ 713.90
1000.58100. Dues & Fees	\$ 9,553.00	\$ -	\$ -	\$ 9,553.00	\$ -	\$ -	\$ -	\$ 9,553.00	\$ 9,553.00	\$ -
Total	\$ 1,519,460.00	\$ -	\$ -	\$ 1,519,460.00	\$ 813,084.69	\$ 9,973.00	\$ 823,057.69	\$ 696,402.31	\$ 593,805.17	\$ 102,597.15
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 316,899.00	\$ -	\$ -	\$ 316,899.00	\$ 190,366.86	\$ -	\$ 190,366.86	\$ 126,532.14	\$ 132,811.14	\$ (6,279.00)
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 229,662.00	\$ -	\$ -	\$ 229,662.00	\$ 94,308.63	\$ -	\$ 94,308.63	\$ 135,353.37	\$ 128,217.87	\$ 7,135.50
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 84,549.00	\$ -	\$ -	\$ 84,549.00	\$ 45,184.45	\$ -	\$ 45,184.45	\$ 39,364.55	\$ 37,731.75	\$ 1,632.80
1200.52100. Group Life Insurance - SPED	\$ 891.00	\$ -	\$ -	\$ 891.00	\$ 528.09	\$ -	\$ 528.09	\$ 362.91	\$ 344.37	\$ 18.54
1200.52200. FICA/Medicare Employer - SPED	\$ 31,891.00	\$ -	\$ -	\$ 31,891.00	\$ 14,385.78	\$ -	\$ 14,385.78	\$ 17,505.22	\$ 16,532.11	\$ 973.11
1200.52300. Pension Contributions	\$ 3,382.00	\$ -	\$ -	\$ 3,382.00	\$ 2,081.24	\$ -	\$ 2,081.24	\$ 1,300.76	\$ 1,800.74	\$ (499.98)
1200.52800. Health Insurance	\$ 228,432.00	\$ -	\$ -	\$ 228,432.00	\$ 113,343.16	\$ -	\$ 113,343.16	\$ 115,088.84	\$ 87,748.72	\$ 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	\$ 8,285.48	\$ 26,197.00	\$ 34,482.48	\$ (5,482.48)	\$ -	\$ (5,482.48)
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	\$ 23.99	\$ 356.99	\$ 643.01	\$ -	\$ 643.01
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	\$ 728.25	\$ -	\$ 728.25	\$ (228.25)	\$ -	\$ (228.25)
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 550.00	\$ -	\$ 550.00	\$ 210.00	\$ 210.00	\$ -
Total	\$ 941,666.00	\$ -	\$ -	\$ 941,666.00	\$ 472,502.13	\$ 26,220.99	\$ 498,723.12	\$ 442,942.88	\$ 408,132.70	\$ 34,810.18
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 26,299.00	\$ 1,056.00
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ (11,305.00)	\$ -	\$ (11,305.00)	\$ 27,355.00	\$ 26,299.00	\$ 1,056.00
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 4,648.00	\$ -	\$ 4,648.00	\$ 7,161.00	\$ 7,161.00	\$ -
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 1,310.00	\$ -	\$ -	\$ 1,310.00	\$ -	\$ -	\$ -	\$ 1,310.00	\$ -	\$ 1,310.00

BOE Budget v. Actual

	Current Mo.			Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
	Approved Budget	Budget Trf	Prior YTD Budget Trfs							
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
Total	\$ 3,890.00	\$ -	\$ -	\$ 3,890.00	\$ -	\$ -	\$ -	\$ 3,890.00	\$ -	\$ 3,890.00
1700-Tutoring										
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	\$ 868.00	\$ 1,891.00	\$ (1,891.00)	\$ -	\$ (1,891.00)
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ 1,023.00	\$ 868.00	\$ 1,891.00	\$ 16,809.00	\$ 9,350.00	\$ 7,459.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ -	\$ -	\$ -	\$ 16,283.00	\$ 3,187.00	\$ 13,096.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ -	\$ -	\$ -	\$ 1,245.00	\$ 243.81	\$ 1,001.19
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ -	\$ -	\$ -	\$ 3,570.00	\$ 892.50	\$ 2,677.50
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ -	\$ -	\$ -	\$ 21,098.00	\$ 4,323.31	\$ 16,774.69
2110-Social Work Services										
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	\$ 12.24	\$ -	\$ 12.24	\$ 25.76	\$ 25.56	\$ 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
Total	\$ 67,046.00	\$ -	\$ -	\$ 67,046.00	\$ 26,733.66	\$ -	\$ 26,733.66	\$ 40,312.34	\$ 40,292.26	\$ 20.08
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 76,050.00	\$ -	\$ -	\$ 76,050.00	\$ 30,197.79	\$ -	\$ 30,197.79	\$ 45,852.21	\$ 47,564.12	\$ (1,711.91)
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	\$ 50.40	\$ -	\$ 50.40	\$ 25.60	\$ 25.20	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,078.00	\$ -	\$ -	\$ 8,078.00	\$ 4,416.75	\$ -	\$ 4,416.75	\$ 3,661.25	\$ 3,661.59	\$ (0.34)
2130.52800. Health Insurance - Health Office	\$ 10,933.00	\$ -	\$ -	\$ 10,933.00	\$ 6,942.93	\$ -	\$ 6,942.93	\$ 3,990.07	\$ 3,620.40	\$ 369.67
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ -	\$ -	\$ -	\$ 585.00	\$ 585.00	\$ -
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	\$ 350.00	\$ 350.00
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	\$ 342.00	\$ 38.00
Total	\$ 105,722.00	\$ -	\$ -	\$ 105,722.00	\$ 44,899.87	\$ -	\$ 44,899.87	\$ 60,822.13	\$ 60,153.51	\$ 668.62
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 50,323.00	\$ -	\$ -	\$ 50,323.00	\$ 27,448.92	\$ -	\$ 27,448.92	\$ 22,874.08	\$ 22,874.08	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 25.20	\$ -	\$ 25.20	\$ 12.80	\$ 12.60	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 730.00	\$ -	\$ -	\$ 730.00	\$ 377.64	\$ -	\$ 377.64	\$ 352.36	\$ 352.04	\$ 0.32
2140.52800. Health Insurance	\$ 10,090.00	\$ -	\$ -	\$ 10,090.00	\$ 6,344.40	\$ -	\$ 6,344.40	\$ 3,745.60	\$ 3,607.32	\$ 138.28
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -

BOE Budget v. Actual

	Current Mo.			Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
	Approved Budget	Budget Trf	Prior YTD Budget							
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
Total	\$ 65,381.00	\$ -	\$ -	\$ 65,381.00	\$ 35,078.05	\$ -	\$ 35,078.05	\$ 30,302.95	\$ 30,032.34	\$ 270.61
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 63,389.00	\$ -	\$ -	\$ 63,389.00	\$ 40,061.69	\$ 23,327.07	\$ 63,388.76	\$ 0.24		\$ 0.24
2150.56100. Supplies	\$ 775.00	\$ -	\$ -	\$ 775.00	\$ -	\$ -	\$ -	\$ 775.00	\$ 697.50	\$ 77.50
Total	\$ 64,164.00	\$ -	\$ -	\$ 64,164.00	\$ 40,061.69	\$ 23,327.07	\$ 63,388.76	\$ 775.24	\$ 697.50	\$ 77.74
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ 95.84	\$ 123.97	\$ (123.97)		\$ (123.97)
Total	\$ -	\$ -	\$ -	\$ -	\$ 28.13	\$ 95.84	\$ 123.97	\$ (123.97)	\$ -	\$ (123.97)
2210-Improvement of Instruction										
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	\$ 794.00	\$ 920.00	\$ 1,714.00	\$ 4,286.00	\$ 3,857.40	\$ 428.60
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,800.00	\$ 200.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 1,684.00	\$ 920.00	\$ 2,604.00	\$ 9,396.00	\$ 8,456.40	\$ 939.60
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,314.00	\$ -	\$ -	\$ 12,314.00	\$ 7,095.85	\$ -	\$ 7,095.85	\$ 5,218.15	\$ 5,218.36	\$ (0.21)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.04	\$ -	\$ 5.04	\$ 2.96	\$ 2.52	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 942.00	\$ -	\$ -	\$ 942.00	\$ 531.81	\$ -	\$ 531.81	\$ 410.19	\$ 410.23	\$ (0.04)
2230.52300. Pension Contributions - Technology	\$ 492.00	\$ -	\$ -	\$ 492.00	\$ 303.10	\$ -	\$ 303.10	\$ 188.90	\$ 189.47	\$ (0.57)
2230.52800. Health Insurance - Technology	\$ 2,187.00	\$ -	\$ -	\$ 2,187.00	\$ 1,388.61	\$ -	\$ 1,388.61	\$ 798.39	\$ 724.06	\$ 74.33
2230.53520. Other Technical Services	\$ 74,160.00	\$ -	\$ -	\$ 74,160.00	\$ 54,210.75	\$ 19,949.25	\$ 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	\$ 639.71	\$ 593.96	\$ 1,233.67	\$ 766.33	\$ 689.70	\$ 76.63
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 9,799.80	\$ -	\$ 9,799.80	\$ (8,799.80)		\$ (8,799.80)
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,497.76	\$ -	\$ 1,497.76	\$ 1,502.24	\$ 1,352.02	\$ 150.22
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 2,287.11	\$ -	\$ 2,287.11	\$ 10,437.89	\$ 7,306.52	\$ 3,131.37
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 2,972.15	\$ 150.49	\$ 3,122.64	\$ 22,797.36	\$ 15,958.15	\$ 6,839.21
Total	\$ 135,248.00	\$ -	\$ -	\$ 135,248.00	\$ 80,731.69	\$ 20,693.70	\$ 101,425.39	\$ 33,822.61	\$ 32,301.03	\$ 1,521.58
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 6,830.24	\$ -	\$ 6,830.24	\$ 5,169.76	\$ 5,170.32	\$ (0.56)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 5.04	\$ -	\$ 5.04	\$ 2.96	\$ 2.52	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 918.00	\$ -	\$ -	\$ 918.00	\$ 493.49	\$ -	\$ 493.49	\$ 424.51	\$ 424.55	\$ (0.04)
2310.52300. Pension Contributions - BOE Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 295.38	\$ -	\$ 295.38	\$ 184.62	\$ 184.64	\$ (0.02)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 68.46	\$ -	\$ 68.46	\$ 2,931.54	\$ 3,000.00	\$ (68.46)
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	\$ 3,677.64	\$ -	\$ 3,677.64	\$ 2,121.36	\$ 1,905.78	\$ 215.58
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 12,912.50	\$ 12,912.50
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	\$ 5,210.49	\$ -	\$ 5,210.49	\$ (4,710.49)		\$ (4,710.49)
2310.55800. Conference/Travel - BOE Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 25.00	\$ -	\$ 25.00	\$ 275.00		\$ 275.00
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	\$ -

BOE Budget v. Actual

	Current Mo.			Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
	Approved Budget	Budget Trf	Prior YTD Budget Trfs							
Total	\$ 97,417.00	\$ -	\$ -	\$ 97,417.00	\$ 48,731.82	\$ 9,918.25	\$ 58,650.07	\$ 38,766.93	\$ 27,263.39	\$ 11,503.54
2320-Superintendents Office										
2320.51900. Wages Paid - Superintendent	\$ 75,500.00	\$ -	\$ -	\$ 75,500.00	\$ 49,800.00	\$ -	\$ 49,800.00	\$ 25,700.00	\$ 28,200.00	\$ (2,500.00)
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 6,830.24	\$ -	\$ 6,830.24	\$ 5,169.76	\$ 5,170.32	\$ (0.56)
2320.52100. Group Life Insurance - Superintendent Office	\$ 134.00	\$ -	\$ -	\$ 134.00	\$ 5.04	\$ -	\$ 5.04	\$ 128.96	\$ 128.52	\$ 0.44
2320.52200. FICA/Medicare Employer - Superintendent	\$ 2,049.00	\$ -	\$ -	\$ 2,049.00	\$ 1,215.59	\$ -	\$ 1,215.59	\$ 833.41	\$ 833.45	\$ (0.04)
2320.52300. Pension Contributions - Superintendent's Office	\$ 480.00	\$ -	\$ -	\$ 480.00	\$ 295.37	\$ -	\$ 295.37	\$ 184.63	\$ 184.65	\$ (0.02)
2320.52800. Health Insurance - Superintendent's Office	\$ 5,799.00	\$ -	\$ -	\$ 5,799.00	\$ 3,677.64	\$ -	\$ 3,677.64	\$ 2,121.36	\$ 1,905.78	\$ 215.58
2320.55800. Conference/Travel - Superintendent's Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
2320.56100. Supplies - Superintendent's Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ 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	\$ -
Total	\$ 98,823.00	\$ -	\$ -	\$ 98,823.00	\$ 62,321.67	\$ -	\$ 62,321.67	\$ 36,501.33	\$ 37,760.71	\$ (1,259.38)
2400-School Administration Office										
2400.51900. Wages Paid - Principal	\$ 120,000.00	\$ -	\$ -	\$ 120,000.00	\$ 67,894.59	\$ -	\$ 67,894.59	\$ 52,105.41	\$ 48,351.08	\$ 3,754.33
2400.51901. Wages Paid - Non-Certified - School Administration	\$ 59,839.00	\$ -	\$ -	\$ 59,839.00	\$ 28,940.00	\$ -	\$ 28,940.00	\$ 30,899.00	\$ 22,285.49	\$ 8,613.51
2400.52100. Group Life Insurance - School Administration Office	\$ 164.00	\$ -	\$ -	\$ 164.00	\$ 111.30	\$ -	\$ 111.30	\$ 52.70	\$ 79.80	\$ (27.10)
2400.52200. FICA/Medicare Employer - School Administration	\$ 5,137.00	\$ -	\$ -	\$ 5,137.00	\$ 3,107.66	\$ -	\$ 3,107.66	\$ 2,029.34	\$ 3,364.42	\$ (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	\$ 16,985.00	\$ -	\$ 16,985.00	\$ 14,972.00	\$ 8,288.41	\$ 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	\$ 587.27	\$ -	\$ 587.27	\$ 2,912.73	\$ 2,621.46	\$ 291.27
2400.55800. Conference/Travel - School Administration Office	\$ 750.00	\$ -	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 750.00	\$ -	\$ 750.00
2400.56100. Supplies	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 745.22	\$ 24.46	\$ 769.68	\$ 1,730.32	\$ 1,557.29	\$ 173.03
2400.58100. Dues & Fees - School Administration	\$ 1,014.00	\$ -	\$ -	\$ 1,014.00	\$ 955.00	\$ -	\$ 955.00	\$ 59.00	\$ 59.00	\$ -
Total	\$ 228,672.00	\$ -	\$ -	\$ 228,672.00	\$ 119,534.99	\$ 24.46	\$ 119,559.45	\$ 109,112.55	\$ 90,133.35	\$ 18,979.21
2510-Business Office										
2510.51901. Wages Paid - Non Certified - Business Office	\$ 89,623.00	\$ -	\$ -	\$ 89,623.00	\$ 52,447.45	\$ -	\$ 52,447.45	\$ 37,175.55	\$ 36,398.65	\$ 776.90
2510.52100. Group Life Insurance - Business Office	\$ 68.00	\$ -	\$ -	\$ 68.00	\$ 45.36	\$ -	\$ 45.36	\$ 22.64	\$ 22.68	\$ (0.04)
2510.52200. FICA/Medicare Employer - Business Office	\$ 6,856.00	\$ -	\$ -	\$ 6,856.00	\$ 3,979.45	\$ -	\$ 3,979.45	\$ 2,876.55	\$ 2,876.66	\$ (0.11)
2510.52300. Pension Contributions - Business Office	\$ 1,970.00	\$ -	\$ -	\$ 1,970.00	\$ 1,212.42	\$ -	\$ 1,212.42	\$ 757.58	\$ 757.85	\$ (0.27)
2510.52800. Health Insurance - Business Office	\$ 8,746.00	\$ -	\$ -	\$ 8,746.00	\$ 5,554.35	\$ -	\$ 5,554.35	\$ 3,191.65	\$ 2,896.31	\$ 295.34
2510.53300. Other Prof/Tech Services - Business Office	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 7,896.04	\$ -	\$ 7,896.04	\$ 7,103.96	\$ 7,103.96	\$ -
2510.53410. Audit/Accounting Services - Business Office	\$ 25,750.00	\$ -	\$ -	\$ 25,750.00	\$ 3,854.40	\$ 23.99	\$ 3,878.39	\$ 21,871.61	\$ 21,871.61	\$ -
2510.55800. Conference/Travel - Business Office	\$ 300.00	\$ -	\$ -	\$ 300.00	\$ -	\$ -	\$ -	\$ 300.00	\$ -	\$ 300.00
2510.56100. Supplies - Business Office	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 268.47	\$ -	\$ 268.47	\$ 731.53	\$ 658.38	\$ 73.15
Total	\$ 149,313.00	\$ -	\$ -	\$ 149,313.00	\$ 75,257.94	\$ 23.99	\$ 75,281.93	\$ 74,031.07	\$ 72,586.10	\$ 1,444.97
2600-Building & Grounds										
2600.51901. Wages Paid - Building Maintenance	\$ 110,603.00	\$ -	\$ -	\$ 110,603.00	\$ 58,615.38	\$ -	\$ 58,615.38	\$ 51,987.62	\$ 41,364.15	\$ 10,623.47
2600.52100. Group Life Insurance - Maintenance Department	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 62.64	\$ -	\$ 62.64	\$ 13.36	\$ 37.44	\$ (24.08)
2600.52200. FICA/Medicare Employer - Maintenance	\$ 8,576.00	\$ -	\$ -	\$ 8,576.00	\$ 4,616.97	\$ -	\$ 4,616.97	\$ 3,959.03	\$ 3,045.90	\$ 913.13
2600.52300. Pension Contributions - Maintenance Office	\$ 3,451.00	\$ -	\$ -	\$ 3,451.00	\$ 1,863.54	\$ -	\$ 1,863.54	\$ 1,587.46	\$ 1,577.97	\$ 9.49
2600.52800. Health Insurance - Maintenance	\$ 18,807.00	\$ -	\$ -	\$ 18,807.00	\$ 6,942.93	\$ -	\$ 6,942.93	\$ 11,864.07	\$ 3,620.40	\$ 8,243.67
2600.54010. Purchased Property Services	\$ 23,075.00	\$ -	\$ -	\$ 23,075.00	\$ 24,261.37	\$ 6,497.08	\$ 30,758.45	\$ (7,683.45)	\$ -	\$ (7,683.45)
2600.54101. Rubbish Removal	\$ 7,935.00	\$ -	\$ -	\$ 7,935.00	\$ 5,559.70	\$ 1,983.68	\$ 7,543.38	\$ 391.62	\$ -	\$ 391.62

BOE Budget v. Actual

	Current Mo.			Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
	Approved Budget	Budget Trf	Prior YTD Budget Trfs							
2600.54300. Equipment Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 2,664.14	\$ -	\$ 2,664.14	\$ 2,335.86	\$ 2,102.27	\$ 233.59
2600.54301. Building Repairs & Maint	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 4,659.63	\$ -	\$ 4,659.63	\$ 340.37	\$ 306.33	\$ 34.04
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
2600.55300. Communications - Telephone & Internet	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 8,568.78	\$ 6,585.00	\$ 15,153.78	\$ (4,153.78)		\$ (4,153.78)
2600.55800. Conference/Travel - Building Maintenance	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ 100.00		\$ 100.00
2600.56100. General Supplies - Maintenance Department	\$ 16,000.00	\$ -	\$ -	\$ 16,000.00	\$ 2,011.23	\$ -	\$ 2,011.23	\$ 13,988.77	\$ 12,589.89	\$ 1,398.88
2600.56220. Electricity	\$ 60,550.00	\$ -	\$ -	\$ 60,550.00	\$ 32,312.52	\$ 25,229.15	\$ 57,541.67	\$ 3,008.33		\$ 3,008.33
2600.56230. Liquid Propane	\$ 11,000.00	\$ -	\$ -	\$ 11,000.00	\$ 4,740.54	\$ -	\$ 4,740.54	\$ 6,259.46	\$ 5,633.51	\$ 625.95
2600.56240. Heating Oil	\$ 16,976.00	\$ -	\$ -	\$ 16,976.00	\$ 10,699.08	\$ 848.28	\$ 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)
Total	\$ 302,749.00	\$ -	\$ -	\$ 302,749.00	\$ 169,663.57	\$ 43,243.19	\$ 212,906.76	\$ 89,842.24	\$ 75,163.65	\$ 14,678.59
2700-Student Transportation										
2700.55100. Contracted Pupil Transp Reg	\$ 375,949.00	\$ -	\$ -	\$ 375,949.00	\$ 222,808.93	\$ 191,018.41	\$ 413,827.34	\$ (37,878.34)	\$ (15,000.00)	\$ (22,878.34)
2700.55108. Contracted Pupil Transp Spec Ed HS	\$ 112,250.00	\$ -	\$ -	\$ 112,250.00	\$ 15,270.00	\$ 66,055.00	\$ 81,325.00	\$ 30,925.00	\$ 12,370.00	\$ 18,555.00
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 55,000.00	\$ -	\$ -	\$ 55,000.00	\$ 12,640.00	\$ 24,890.00	\$ 37,530.00	\$ 17,470.00	\$ 6,988.00	\$ 10,482.00
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ -	\$ 8,775.00	\$ 3,510.00	\$ 5,265.00
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,000.00	\$ 1,500.00
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 6,457.17	\$ -	\$ 6,457.17	\$ 28,542.83	\$ 28,542.83	\$ -
Total	\$ 589,474.00	\$ -	\$ -	\$ 589,474.00	\$ 257,176.10	\$ 281,963.41	\$ 539,139.51	\$ 50,334.49	\$ 37,410.83	\$ 12,923.66
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,297,758.00	\$ -	\$ -	\$ 1,297,758.00	\$ 806,520.19	\$ 468,533.75	\$ 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	\$ 305,702.13	\$ 178,394.16	\$ 484,096.29	\$ 88,844.71	\$ 66,633.53	\$ 22,211.18
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 175,688.00	\$ -	\$ -	\$ 175,688.00	\$ 126,034.74	\$ 136,704.34	\$ 262,739.08	\$ (87,051.08)	\$ (61,835.00)	\$ (25,216.08)
Total	\$ 2,046,387.00	\$ -	\$ -	\$ 2,046,387.00	\$ 1,238,257.06	\$ 783,632.25	\$ 2,021,889.31	\$ 24,497.69	\$ 21,826.58	\$ 2,671.11
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 147,899.00	\$ -	\$ -	\$ 147,899.00	\$ 60,347.00	\$ 76,748.00	\$ 137,095.00	\$ 10,804.00	\$ 8,103.00	\$ 2,701.00
6100.55660. Tuition - Elem Magnet Schools	\$ 45,627.00	\$ -	\$ -	\$ 45,627.00	\$ 86,908.18	\$ 49,125.32	\$ 136,033.50	\$ (90,406.50)		\$ (90,406.50)
Total	\$ 193,526.00	\$ -	\$ -	\$ 193,526.00	\$ 147,255.18	\$ 125,873.32	\$ 273,128.50	\$ (79,602.50)	\$ 8,103.00	\$ (87,705.50)
Total Expenditures	\$ 6,688,595.00	\$ -	\$ -	\$ 6,688,595.00	\$ 3,627,368.24	\$ 1,326,777.47	\$ 4,954,145.71	\$ 1,734,449.29	\$ 1,591,251.81	\$ 143,197.48